



Parkland School Division No. 70

BOARD OF TRUSTEES

A G E N D A

June 16, 2020

Public Session: 9:30 AM

*Our Vision:
Our students possess the confidence, resilience, insight and skills required to thrive in, and positively impact, the world.*

Parkland School Division No. 70

BOARD OF TRUSTEES REGULAR MEETING

June 16, 2020

Public Session
9:30 AM

Meeting held in a virtual format from various locations.

A G E N D A

Page Number

1. **CALL TO ORDER at 9:30 AM**
 - 1.1. National Anthem
 - 1.2. Treaty Six Acknowledgement
 - 1.3. Announcements
 - 1.4. Changes to the Agenda
 - 1.5. Approval of the Agenda
2. **APPROVAL OF MINUTES**
 - 2.1. Regular Board Meeting of May 26, 2020
3. **BUSINESS ARISING FROM THE MINUTES**
4. **DELEGATION/PRESENTATION**

There is no delegation or presentation.
5. **BOARD CHAIR REPORT**
 - 5.1. Correspondence

Recess Break / Public Question Period
6. **SUPERINTENDENT'S REPORT**
 - 6.1. Superintendent's Report

-4-

Where the World Opens Up

- 7. **ACTION ITEMS**
- 10- 7.1. Alberta Teachers’ Association (ATA), Local 10, Ratification of Collective Agreement (ATA Labour Relations Committee)
- 27- 7.2. Board Professional Development and Per Diem Remuneration (Audit Committee)
- 31- 7.3. 2020-2021 Board Remuneration (Audit Committee)

- 8. **ADMINISTRATION REPORTS**
- 38- 8.1. Quarterly Financial Report – Period Ended May 31, 2020 (S. McFadyen, J. Krefting)
- 67- 8.2. Instructional Services Report (S. Johnston, K. Mann)

- 9. **TRUSTEE REPORTS**
- 71- 9.1. Teacher Board Advisory Committee (L. Stewart)
- 9.2. Public School Boards’ Association of Alberta (S. Kucher-Johnson)
- 9.3. Alberta School Boards Association (E. Cameron)
- 9.4. Chamber of Commerce (L. Stewart)
- 9.5. Teachers’ Employer Bargaining Association (E. Cameron)

10. FUTURE BUSINESS

10.1. Meeting Dates: *

Open to the Public:

- Sep 01, 2020 Regular Board Meeting 6:00pm, Centre for Education
- Sep 22, 2020 Education Committee 9:00 am, Centre for Education

Closed to the Public:

- Sep 09, 2020 Audit Committee 1:00 pm, Centre for Education
- Sep 22, 2020 PSD Tomorrow Committee 12:30 pm, Centre for Education
- Sep 23, 2020 Benefits Committee 3:15 pm, Centre for Education

*** Please note:** *The dates listed above are tentative until approved by the Board at the Organizational Meeting, June 16, 2020. Due to uncertainty related to the COVID-19 pandemic, meetings and events may be changed to a virtual format, postponed or cancelled. The [Parkland School Division public website](#) will be updated as information becomes available.*

- 10.2. Notice of motion
- 10.3. Topics for future agendas
- 10.4. Requests for information
- 10.5. Responses to requests for information

11. IN CAMERA

12. ACTION IN RESPONSE TO IN CAMERA

13. ADJOURNMENT



MINUTES OF THE REGULAR BOARD MEETING OF THE BOARD OF TRUSTEES OF THE PARKLAND SCHOOL DIVISION HELD THROUGH TELEPHONE AND VIDEO CONFERENCING AT VARIOUS LOCATIONS ON MAY 26, 2020.

TRUSTEE ATTENDANCE:

Lorraine Stewart, Chair	Present
Eric Cameron, Vice Chair	Present
Ron Heinrichs	Present
Sally Kucher-Johnson	Present
Paul McCann	Present
Darlene Clarke	Present
Anne Montgomery	Present

ADMINISTRATION ATTENDANCE:

Shauna Boyce, Superintendent
Mark Francis, Deputy Superintendent
Scott Johnston, Associate Superintendent
Dr. Dianne McConnell, Associate Superintendent
Scott McFadyen, Associate Superintendent
Mark Karaki, Director, Technology Services
Jason Krefting, Director, Business and Finance
Katherine Mann, Director, Instructional Services
Jordi Weidman, Director, Strategic Communications
Keri Zylla, Executive Assistant, Recording Secretary

CALL TO ORDER

Board Chair Stewart called the meeting to order at 9:30 a.m.

NATIONAL ANTHEM

TREATY SIX ACKNOWLEDGMENT

CHANGES TO THE AGENDA

Agenda item 10.1 Meeting Dates: Change the Teacher Board Advisory Committee date from June 16, 2020 to June 9, 2020.

Board Chair

Secretary-Treasurer

APPROVAL OF THE AGENDA

Res 034-20

MOVED by Trustee McCann that the agenda be approved as amended.

CARRIED UNANIMOUSLY

APPROVAL OF THE MINUTES

Res 035-20

MOVED by Trustee Montgomery that the minutes of the Regular Board Meeting held on May 5, 2020 be approved as amended.

CARRIED UNANIMOUSLY

Amendment: Addition of Trustee Montgomery's note regarding agenda item 7.1 Board Professional Development and Per Diem Remuneration and 7.2. 2020-2021 Board Remuneration.

BUSINESS ARISING FROM THE MINUTES

None.

DELEGATION / PRESENTATION

There were no delegations present.

BOARD CHAIR REPORT

Board Chair Stewart shared her report and Board correspondence.

There were no questions submitted for the Question Period.

SUPERINTENDENT REPORT

Superintendent Boyce shared her report. Associate Superintendent McFadyen shared a construction update.

ACTION ITEMS

BUDGET FOR THE 2020-2021 FISCAL YEAR

Res 036-20

Moved by Trustee Montgomery that the Board of Trustees approve the Budget for the 2020-2021 Fiscal Year, as recommended by the Audit Committee and presented at the Regular Meeting of May 26, 2020.

CARRIED UNANIMOUSLY

Board Chair

Secretary-Treasurer

Associate Superintendent McFadyen provided additional information and responded to questions.

2020-2021 EDUCATION PLAN DRAFT

Moved by Trustee Montgomery that the Board of Trustees receives for information, the 2020-2021 Education Plan Draft as presented at the Regular Board Meeting of May 26, 2020.

CARRIED UNANIMOUSLY

Associate Superintendent Johnston provided additional information and responded to questions.

Trustee Heinrichs exited the virtual Regular Board Meeting at 10:57 a.m.

ADMINISTRATION REPORTS

ASSURANCE RESULTS REPORT

The Board of Trustees received for information, the Assurance Report, as presented at the Regular Meeting of May 26, 2020.

Associate Superintendent Johnston and Mr. Weidman provided additional information and responded to questions.

TECHNOLOGY SERVICES AND EDUCATIONAL TECHNOLOGY REPORT

The Board of Trustees received for information, the Technology Services and Educational Technology Report, as presented at the Regular Meeting of May 26, 2020.

Associate Superintendent Johnston, Mr. Karaki and Ms. Mann provided additional information and responded to questions.

Chair Stewart called a recess at 11:46 a.m. Mr. Karaki and Ms. Mann exited the virtual Regular Board Meeting at 11:46 a.m. The meeting resumed at 11:51 a.m.

Board Chair

Secretary-Treasurer

TRUSTEE REPORTS

COUNCIL OF SCHOOL COUNCILS (COSC) – MAY 7, 2020

The Board of Trustees received for information, the COSC minutes of May 7, 2020 as presented at the Regular Meeting of May 26, 2020. Trustee McCann shared additional information and responded to questions.

AUDIT COMMITTEE – MAY 13, 2020

The Board of Trustees received for information, the Audit Committee minutes of May 13, 2020 as presented at the Regular Meeting of May 26, 2020.

PSD TOMORROW COMMITTEE – MAY 19, 2020

The Board of Trustees received for information, the PSD Tomorrow Committee minutes of May 19, 2020 as presented at the Regular Meeting of May 26, 2020.

PUBLIC SCHOOL BOARDS' ASSOCIATION OF ALBERTA

There was no report.

ALBERTA SCHOOL BOARDS ASSOCIATION

Vice Chair Cameron shared his report.

CHAMBER OF COMMERCE

There was no report.

FUTURE BUSINESS

Meeting Dates

Board - Open to the Public:

June 16, 2020 Regular Board Meeting 9:30 am, Centre for Education - **Virtual Meeting**

June 16, 2020 Organizational Board Meeting 11:30 am, Centre for Education - **Virtual Meeting**

Committees - Closed to the Public:

June 9, 2020 Teacher Board Advisory Committee 2:00 pm, Centre for Education - **Virtual Meeting**

Board Chair

Secretary-Treasurer

Notice of Motion

There was no notice of motion.

Topics for Future Agendas

There were no future agenda items.

Request for Information

There were no requests for information.

Responses to Requests for Information

There were no responses to requests for information.

Res 037-20

**IN CAMERA: Land
MOTION TO MOVE IN CAMERA**

MOVED by Trustee McCann that the Board of Trustees moves to in camera at 12:04 p.m.

CARRIED UNANIMOUSLY

Deputy Superintendent Francis, Associate Superintendent Dr. McConnell, Associate Superintendent Johnston, Mr. Weidman and Mr. Krefting exited the virtual public Regular Board Meeting.

Board Chair Stewart, Vice Chair Cameron, Trustee Clarke, Trustee Kucher-Johnson, Trustee McCann, Trustee Montgomery, Superintendent Boyce, Associate Superintendent McFadyen and Ms. Zylla exited the virtual public Regular Board Meeting, and entered a virtual private In Camera Meeting at 12:04 p.m.

Res 038-20

MOTION TO REVERT TO A PUBLIC MEETING

MOVED by Trustee Clarke that the Board of Trustees reverts back to a public meeting at 12:50 p.m.

CARRIED UNANIMOUSLY

Board Chair

Secretary-Treasurer

Board Chair Stewart, Vice Chair Cameron, Trustee Clarke, Trustee Kucher-Johnson, Trustee McCann, Trustee Montgomery, Superintendent Boyce, Associate Superintendent McFadyen and Ms. Zylla exited the virtual private In Camera Meeting and re-entered the virtual public Regular Board Meeting with Deputy Superintendent Francis at 12:50 p.m.

ACTION IN RESPONSE TO IN CAMERA

There was no action in response to In Camera.

ADJOURNMENT

The meeting was adjourned at 12:50 p.m.

DRAFT

Board Chair

Secretary-Treasurer



MEMORANDUM

Date June 16, 2020

To Board of Trustees

From The Alberta Teachers' Association (ATA) Labour Relations Committee

Originator Scott McFadyen, Associate Superintendent

Resource Mark Francis, Deputy Superintendent
Shae Abba, Director of Human Resource

Governance Policy Board Policy 2: Role of the Board
Board Policy 8: Board Committees
Board Policy 12: Role of the Superintendent

Additional Reference BP 2: Section 3: Accountability: Article 3.5.
BP 8: Appendix 8.8 Alberta Teachers' Association (ATA) Labour Relations Terms of Reference
BP 12: Section 4: Personnel management: Article 4.1
The Education Act

Subject **ALBERTA TEACHERS' ASSOCIATION COLLECTIVE BARGAINING**

Purpose

For approval. Recommendation required.

Recommendation

The Board of Trustees accept and ratify The Parkland School Division (PSD) Alberta Teachers' Association (ATA), Memorandum of Agreement dated March 6, 2020, as recommended by the ATA Labour Relations Committee and presented at the Regular Meeting of June 16, 2020.

Background

The Board of Trustees is responsible to meet with representatives of the ATA Local along with other representatives of the Superintendent or designate, to propose collective agreement changes and

negotiate and conclude memoranda of agreements for recommendation to the Board. This report and recommendation are in support of these responsibilities.

Report Summary

The PSD Alberta Teachers' Association local collective bargaining concluded on March 6, 2020. Alberta Teacher Association Local #10 ratification meeting and vote was booked for March 16, 2020, unfortunately due to Covid-19 government direction regarding mass gatherings, the meeting and vote needed to be postponed until a virtual meeting and vote could be arranged.

On May 28, 2020 via virtual meeting and vote, the Alberta Teachers' Association Local #10 voted 97% in favor of ratification of the new collective agreement term September 1, 2018 to August 31, 2020.

The Memorandum of Agreement dated March 6, 2020 has been attached.

The outcome of local bargaining resulted in changes to five articles, and the addition of one new letter of understanding, Administration Condition of Practice Committee. Only one monetary item was impacted, Article 7, Health Spending Account (HSA) was expanded to include Wellness Spending Benefits (WSA). The total amount of HSA dollars per teacher will not increase from \$744 per year per teacher. Teachers will now have the ability to allocate this money towards wellness services or items. The current utilization of Health Spending Account is 81% with the addition of Wellness Spending Account it is highly possible that utilization will increase resulting in a possible increase of cost up to \$86,000.00.

Members of the ATA Labour Relations Committee would be pleased to respond to any questions.

SM:kz

MEMORANDUM OF AGREEMENT

-between-

THE PARKLAND SCHOOL DIVISION

-and-

LOCAL#10 ALBERTA TEACHERS' ASSOCIATION

The undersigned members of the respective bargaining committees agree as individuals and on behalf of their committee to recommend for ratification the attached amendments to the collective agreement between the entities described above. This attached memorandum constitutes the entire agreement between the parties.

ARTICLE	TITLE	
Article 4	Administrator Allowances and Conditions of Practice	Addition: Deadline
4.4.3	At the end of the current school year, if a teacher has been in an acting principal capacity for more than five (5) non-consecutive days, the teacher will be paid for all days acting after the fifth (5th) non-consecutive day. The onus is on the teacher to submit the acting form to Payroll for processing. Deadline for form submission is June 30th.	Replace : Human Resources with Payroll
4.4.5	Administrator Allowances and Conditions of Practice	Addition: Deadline
	At the end of the current school year, if an assistant principal has been in an acting principal's capacity for more than ten (10) non-consecutive days, the assistant principal will be paid for all days acting after the tenth (10th) non-	Replace: Human Resources with Payroll

consecutive day. The onus is on the assistant principal to submit the acting form to [Payroll](#) for processing. [Deadline for form submission is June 30th.](#)

4.7.1.1

Administrator Allowances and Conditions of Practice

Correction: Add Assistant Principal

4.7.1.1 Principals and Assistant Principals will be granted two (2) paid leave day(s) per school year, at a time mutually agreeable to the principal/assistant principal and the superintendent or designate. Failing agreement about whether the dates are mutually agreeable to the principal/assistant principal and the superintendent, the School Jurisdiction shall pay out the unused paid leave days at 1/200th of the Principal/[Assistant Principal's](#) annual salary and allowance by the end of June each year.

Article 7

7.1.3

Health Spending Account/[Wellness Spending Account](#)

Addition

The School Jurisdiction will establish a Health Spending Account (HSA)/[Wellness Spending Account \(WSA\)](#) for each of its eligible teachers that adheres to Canada Revenue Agency (CRA) requirements. Any unused balance in the HSA/[WSA](#) at the end of a school year will be carried forward to the extent permitted by the CRA. Teachers who are no longer employed by the School Jurisdiction forfeit any remaining balance in the HSA/[WSA](#).

Add: Wellness Spending Account (WSA)

(a) Eligible teachers shall be teachers who are employed by the School Jurisdiction on continuing, probationary, interim or temporary contracts, including teachers on extended disability leave and subject to the limitations of 7.3.1(b). Eligible teachers who are on sick leave or extended disability leave receive HSA/[WSA](#) credits. Teachers who are on unpaid leaves of

absence of thirty (30) days or more will not receive HSA/[WSA](#) credits.

(b) (i) For the 2006-07 school year, part-time teachers below 0.5 FTE are not eligible for HSA/[WSA](#) credits except for those teachers below 0.5 FTE who received HSA/[WSA](#) credits during the 2005 – 2006 school year and who will be grandfathered for the duration of this Collective Agreement and continue to be eligible for HSA/[WSA](#) credits.

(b) (ii) For the 2007 – 2008 school year, teachers with 0.2 FTE or greater but less than a 0.5 FTE (other than those teachers grandfathered under 7.3.1(b)(i) above) are eligible for HSA/[WSA](#) credits pro-rated according to their FTE. Such eligibility for the 2007 – 2008 school year will apply to the subsequent school years in this Collective Agreement.

7.1.4

HSA/[WSA](#) shall be in the annual amount of \$744 credited at \$62 per month, for each eligible teacher.

Article 10

10.4.2

Sick Leave/Medical Certificates and Reporting

Replace: Thirty with Twenty

Teachers in their second and subsequent consecutive years of employment shall be required to present a medical certificate within ~~thirty (30)~~ **twenty (20)** calendar days of the start of the absence.

10.5

Sick Leave/Medical Certificates and Reporting

Change: Upon Submission of Absence Request

A teacher who is absent shall be required to record, in the attendance management system, the reason for every absence [upon submission of absence request](#).

Article 14

14.3.1

Wedding/Convocation

Wedding/Convocation – Temporary leave of absence shall be granted by the School Jurisdiction, with pay, in the event a teacher wishes to attend the teacher's own wedding, convocation or graduation from a post-secondary institution time up to one (1) day. Provided this event occurs on a working day.

Addition: Provided this event occurs on a working day

14.4.1

Road Condition Delay

Temporary leave of absence shall be granted by the School Jurisdiction, with pay, to a teacher who, upon making a reasonable effort to reach the teacher's place of employment from the teacher's normal place of residence, encounters a delay in reaching work due to road or public highway conditions. The teacher will be entitled to salary subject to a recommendation from the principal and approval from the superintendent of schools. If the principal or superintendent of schools rejects the teacher's request for salary payment, the superintendent of schools shall communicate with the teacher indicating in writing their reasons for the rejection. The superintendent of schools shall consult with the teacher and principal before any final decision is made and that decision will be based on each individual case.

Change: Impassable Road to Road Condition Delay

Add: Reasonable

Change: delay in reaching work due to road or public highway conditions.

Letter of Understanding

Admin Condition of Practice Committee

Addition

Letter of Understanding – A joint committee of three representatives selected by and from Parkland Local 10 and three members selected by the employer. The intent of the committee is to explore the

conditions of practice of administrators. The committee will conclude with a report to Parkland Teacher's Local No 10 and The Parkland School Division by August 31, 2020.

Article 6

Part-Time Teachers

Addition/New


6.2

Contiguous Assignment

Part-time teachers will be scheduled in a contiguous assignment unless both parties come to a mutual agreement.

Signed this 6 day of March, 2020


For the Employer:



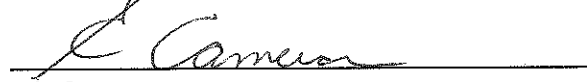
Scott McFadyen



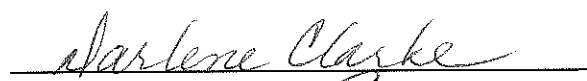
Sha'e Abba



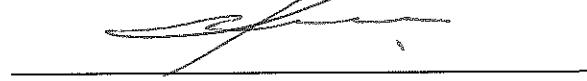
Mark Francis



Eric Cameron




Darlene Clarke




Anne Montgomery


For the Association:



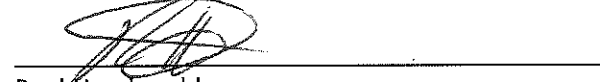
James Gerun



Scott Onuczko



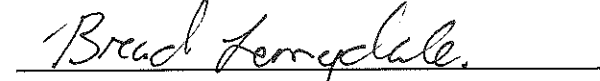
Shauna Fleming



Paul Huedepohl



Cheryl Dawes



Brad Langdale

**THE PARKLAND SCHOOL DIVISION
AND
LOCAL #10 ALBERTA TEACHERS' ASSOCIATION**

4.4.3 At the end of the current school year, if a teacher has been in an acting principal capacity for more than five (5) non-consecutive days, the teacher will be paid for all days acting after the fifth (5th) non-consecutive day. The onus is on the teacher to submit the acting form to [Payroll](#) for processing. [Deadline for form submission is June 30th](#).


DATED THIS 5th DAY OF March, 2020.

Signed on behalf of The Parkland School
Division by:



Scott McFadyen, Associate Superintendent

Signed on behalf of the Alberta Teachers'
Association by:



James Gerun

**THE PARKLAND SCHOOL DIVISION
AND
LOCAL #10 ALBERTA TEACHERS' ASSOCIATION**

4.4.5 At the end of the current school year, if an assistant principal has been in an acting principal's capacity for more than ten (10) non-consecutive days, the assistant principal will be paid for all days acting after the tenth (10th) non-consecutive day. The onus is on the assistant principal to submit the acting form to Payroll for processing. [Deadline for form submission is June 30th.](#)


DATED THIS 5th DAY OF March, 2020.

**Signed on behalf of The Parkland School
Division by:**



Scott McFadyen, Associate Superintendent

**Signed on behalf of the Alberta Teachers'
Association by:**



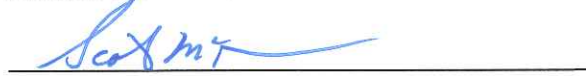
James Gerun

**THE PARKLAND SCHOOL DIVISION
AND
LOCAL #10 ALBERTA TEACHERS' ASSOCIATION**

Housekeeping Correction :4.7.1.1 Principals and Assistant Principals will be granted two (2) paid leave day(s) per school year, at a time mutually agreeable to the principal/assistant principal and the superintendent or designate. Failing agreement about whether the dates are mutually agreeable to the principal/assistant principal and the superintendent, the School Jurisdiction shall pay out the unused paid leave days at 1/200th of the Principal/Assistant Principal's annual salary and allowance by the end of June each year.

DATED THIS 5th DAY OF March, 2020.

Signed on behalf of The Parkland School
Division by:



Scott McFadyen, Associate Superintendent

Signed on behalf of the Alberta Teachers'
Association by:



James Gerun

**THE PARKLAND SCHOOL DIVISION
AND
LOCAL #10 ALBERTA TEACHERS' ASSOCIATION**

7.1 Health Spending Account/Wellness Spending Account

7.1.3 *The School Jurisdiction will establish a Health Spending Account (HSA)/Wellness Spending Account (WSA) for each of its eligible teachers that adheres to Canada Revenue Agency (CRA) requirements. Any unused balance in the HSA/WSA at the end of a school year will be carried forward to the extent permitted by the CRA. Teachers who are no longer employed by the School Jurisdiction forfeit any remaining balance in the HSA/WSA.*

(a) Eligible teachers shall be teachers who are employed by the School Jurisdiction on continuing, probationary, interim or temporary contracts, including teachers on extended disability leave and subject to the limitations of 7.3.1(b). Eligible teachers who are on sick leave or extended disability leave receive HSA/WSA credits. Teachers who are on unpaid leaves of absence of thirty (30) days or more will not receive HSA/WSA credits.

(b) (i) For the 2006-07 school year, part-time teachers below 0.5 FTE are not eligible for HSA/WSA credits except for those teachers below 0.5 FTE who received HSA/WSA credits during the 2005 – 2006 school year and who will be grandfathered for the duration of this Collective Agreement and continue to be eligible for HSA/WSA credits.

(b) (ii) For the 2007 – 2008 school year, teachers with 0.2 FTE or greater but less than a 0.5 FTE (other than those teachers grandfathered under 7.3.1(b)(i) above) are eligible for HSA/WSA credits pro-rated according to their FTE. Such eligibility for the 2007 – 2008 school year will apply to the subsequent school years in this Collective Agreement.

7.1.4 *HSA/WSA shall be in the annual amount of \$744 credited at \$62 per month, for each eligible teacher.*

DATED THIS 6 DAY OF March, 2020.

Signed on behalf of The Parkland School
Division by:



Signed on behalf of the Alberta Teachers'
Association by:



**THE PARKLAND SCHOOL DIVISION
AND
LOCAL #10 ALBERTA TEACHERS' ASSOCIATION**

ARTICLE 10 SICK LEAVE/Medical Certificates and Reporting

10.4 A teacher who is absent from duty to obtain necessary medical or dental treatment, or because of accident, disability, or sickness for a period of more than three (3) consecutive days, shall be required to present a medical certificate to the superintendent or designate upon return from absence.:

10.4.1 Teachers in their first year of employment shall be required to present a medical certificate within fourteen (14) calendar days of the start of the absence.

10.4.2 Teachers in their second and subsequent consecutive years of employment shall be required to present a medical certificate within ~~thirty (30)~~ **twenty (20)** calendar days of the start of the absence.


DATED THIS 5th DAY OF March, 2020.

Signed on behalf of The Parkland School
Division by:



Scott McFadyen, Associate Superintendent

Signed on behalf of the Alberta Teachers'
Association by:



James Gerun

**THE PARKLAND SCHOOL DIVISION
AND
LOCAL #10 ALBERTA TEACHERS' ASSOCIATION**

ARTICLE 10 SICK LEAVE/Medical Certificates and Reporting

10.5 A teacher who is absent shall be required to record, in the attendance management system, the reason for every absence [upon submission of absence request](#).

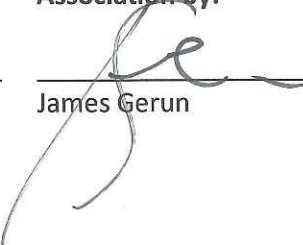
DATED THIS 5th DAY OF March, 2020.

Signed on behalf of The Parkland School
Division by:



Scott McFadyen, Associate Superintendent

Signed on behalf of the Alberta Teachers'
Association by:



James Gerun

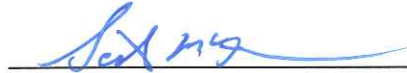
**THE PARKLAND SCHOOL DIVISION
AND
LOCAL #10 ALBERTA TEACHERS' ASSOCIATION**

14.3 Wedding/Convocation

14.3.1 Wedding/Convocation – Temporary leave of absence shall be granted by the School Jurisdiction, with pay, in the event a teacher wishes to attend the teacher's own wedding, convocation or graduation from a post-secondary institution time up to one (1) day. **Provided this event occurs on a working day.**

DATED THIS 5th DAY OF March, 2020.

Signed on behalf of The Parkland School
Division by:



Scott McFadyen, Associate Superintendent

Signed on behalf of the Alberta Teachers'
Association by:



James Gerun

**THE PARKLAND SCHOOL DIVISION
AND
LOCAL #10 ALBERTA TEACHERS' ASSOCIATION**

14.4 Road Condition Delay

14.4.1 Temporary leave of absence shall be granted by the School Jurisdiction, with pay, to a teacher who, upon making a reasonable effort to reach the teacher's place of employment from the teacher's normal place of residence, encounters a delay in reaching work due to road or public highway conditions. The teacher will be entitled to salary subject to a recommendation from the principal and approval from the superintendent of schools. If the principal or superintendent of schools rejects the teacher's request for salary payment, the superintendent of schools shall communicate with the teacher indicating in writing their reasons for the rejection. The superintendent of schools shall consult with the teacher and principal before any final decision is made and that decision will be based on each individual case.

DATED THIS 6th DAY OF March, 2020.

Signed on behalf of The Parkland School
Division by:



Scott McFadyen, Associate Superintendent

Signed on behalf of the Alberta Teachers'
Association by:



James Gerun

**THE PARKLAND SCHOOL DIVISION
AND
LOCAL #10 ALBERTA TEACHERS' ASSOCIATION**

1. Administrators Local

Proposal:

- Letter of Understanding – A joint committee of three representatives selected by and from Parkland Local 10 and three members selected by the employer. The intent of the committee is to explore the conditions of practice of administrators. The committee will conclude with a report to Parkland Teacher's Local No 10 and The Parkland School Division by August 31, 2020.


DATED THIS 6 DAY OF March, 2020.

Signed on behalf of The Parkland School
Division by:



Scott McFadyen, Associate Superintendent

Signed on behalf of the Alberta Teachers'
Association by:



James Gerun

**THE PARKLAND SCHOOL DIVISION
AND
LOCAL #10 ALBERTA TEACHERS' ASSOCIATION**

PART TIME TEACHERS

Contiguous Assignment

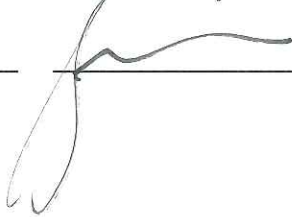
Part-time teachers will be scheduled in a contiguous assignment unless both parties come to a mutual agreement.

DATED THIS 6th DAY OF March, 2020.

Signed on behalf of The Parkland School
Division by:



Signed on behalf of the Alberta Teachers'
Association by:





MEMORANDUM

Date June 16, 2020

To Board of Trustees

From The Audit Committee

Originator Scott McFadyen, Associate Superintendent

Resource Jason Krefting, Director of Business & Finance

Governance Policy Board Policy 2: Role of the Board
Board Policy 7: Board Operations

Additional Reference BP 2: Section 1. Planning
BP 7: Section 3. Organizational Meeting
BP 7: Section 12. Trustee Compensation of Expenses

Subject **Board Professional Development and the Per Diem Remuneration**

Purpose

For approval. Recommendation required.

Recommendation

That the Board of Trustees approve the 40% Reduction to Trustee Professional Development Budget and the Per Diem Component of Trustee Remuneration for the 2020-2021 school year, as recommended by the Audit committee and presented at the Regular Meeting of June 16, 2020.

Background

The Audit Committee reviewed trustee compensation and proposed changes to the Professional Development and Per Diem Components of Trustee Remuneration.

Report Summary

The following report provides a summary of the proposed changes from the new Trustee Compensation model.

SM:rg

The Audit Committee has proposed a 40% reduction in the Professional Development budgets for trustees and a 40% reduction to the Per Diem Component of Remuneration

These reductions would result in \$53,661 or 9.5% in savings within the Board budget that could be reallocated to other areas within the Division.

	2020-21	Proposed	\$ Change
Trustees Remuneration	\$ 318,379	\$ 288,979	\$ (29,400)
Executive Secretary	\$ 37,548	37,548	-
Prof Services	\$ 1,500	1,500	-
Advertising	\$ 2,000	2,000	-
Telephone	\$ 1,700	1,700	-
Travel	\$ 12,800	12,800	-
Subsistence	\$ 8,000	8,000	-
Prof Development	\$ 60,652	36,391	(24,261)
Membership Fees	\$ 108,600	108,600	-
Supplies	\$ 1,000	1,000	-
Furniture & Equipment	\$ 1,000	1,000	-
Scholarships	\$ 8,000	8,000	-
Awards	\$ 3,000	3,000	-
Transfers from other sites	\$ 1,500	1,500	-
Total Board Budget	\$ 565,679	\$ 512,018	\$ (53,661)

The proposed 40% reduction the Per Diem Component of Remuneration will result in savings of \$4,200 per trustee for a total of \$29,400.

The Per Diem Component is included in Trustee Remuneration within the new model. The details of the reduction are below.

Per Diem Component of Remuneration						
			2020-21		With 40% Reduction	
Trustee	Ward		\$	# of Events*	\$	# of Events*
Trustee 1	1		\$ 10,500	46	6,300	28
Trustee 2	2		\$ 10,500	46	6,300	28
Trustee 3	3		\$ 10,500	46	6,300	28
Trustee 4	4		\$ 10,500	46	6,300	28
Trustee 5	5		\$ 10,500	46	6,300	28
Trustee 6	5		\$ 10,500	46	6,300	28
Trustee 7	5		\$ 10,500	46	6,300	28
External Audit Committee Member			1,000	4	1,000	4
			\$ 74,500	327	\$ 45,100	198

*Number of events is based on using \$228 for an event up to 8 hours.

Trustee Remuneration			
Breakdown		2020-21	With 40% Reduction
Salary		\$ 168,098	\$ 168,098
Benefits		45,500	\$ 45,500
Chair and Vice Chair Allowance		18,681	\$ 18,681
Per Diem		74,500	\$ 45,100
Travel to schools and CFE		11,600	11,600
		\$ 318,379	\$ 288,979

The impact of the 40% reduction in the Per Diem Component of Remuneration would be a reduction of \$29,400 or 9.2% from Trustee Remuneration in the new model or a reduction of 6.7% compared to Trustee Remuneration budgeted in 2019-20.

Trustee Professional Development is accounted for separately from Trustee Remuneration. The details of the reduction are below.

Professional Development			
		2020-21	With 40% Reduciton
Trustee	Ward	\$	\$
Trustee 1	1	\$ 8,700	\$ 5,220
Trustee 2	2	7,700	4,620
Trustee 3	3	7,700	4,620
Trustee 4	4	7,700	4,620
Trustee 5	5	7,700	4,620
Trustee 6	5	7,700	4,620
Trustee 7	5	7,700	4,620
Unallocated		5,752	3,451
		\$ 60,652	\$ 36,391

The impact of the 40% reduction to Professional Development would be savings of \$24,261 from the Professional Development budget in the new model.



MEMORANDUM

Date June 16, 2020

To Board of Trustees

From The Audit Committee

Originator Scott McFadyen, Associate Superintendent

Resource Jason Krefting, Director of Business & Finance

Governance Policy Board Policy 2: Role of the Board
Board Policy 7: Board Operations

Additional Reference BP 2: Section 1. Planning
BP 7: Section 3. Organizational Meeting
BP 7: Section 12. Trustee Compensation of Expenses

Subject **2020-2021 Board Remuneration**

Purpose

For approval. Recommendation required.

Recommendation

That the Board of Trustees approve the proposed changes to Board Remuneration for the 2020-2021 school year, as recommended by the Audit committee and presented at the Regular Meeting of June 16, 2020.

Background

The Board directed administration to look at a new Board compensation model that was simpler to understand; thus, reducing confusion and administrative time. This proposed model provides all Trustees with equal base compensation covering their time for attending meetings and events with some modifiers for the distance of the wards from the Centre for Education, and the positions of Board Chair and Vice Chair.

Report Summary

The 2020-2021 Board Remuneration report provides a summary of the proposed model to compensate Trustees and allocate the Board budget between the Trustees.

SM:rg



Parkland School Division

Where the World Opens Up

Board Remuneration April 14, 2020

OUR STUDENTS POSSESS THE CONFIDENCE, RESILIENCE, INSIGHT AND SKILLS REQUIRED TO THRIVE IN, AND POSITIVELY IMPACT, THE WORLD.

KEY MESSAGES

1. Board remuneration is currently based on a base rate, per diems for attending meetings and events, mileage that has both a taxable and non-taxable component. The preparation, approval, processing and disclosure of these payments costs the Division in time and resources.
2. The Division is proposing a simplified model that would compensate trustees based on a rate that is inclusive of per diems, travel to the Centre for Education (CFE) and schools with some modifiers based on the distance of the wards from CFE and location of the schools within the wards. This simplified model would reduce confusion, complexity and cost of processing Board remuneration.
3. The Division is also proposing a Professional Development (PD) and related travel budget for each trustee to provide better information and allow trustees to manage each of their PD budgets during the year.

BACKGROUND

An analysis has been performed of Board remuneration over the last 3 years and the following model is being proposed based on this review.

All trustees would receive the following annual base payment based on these components

Base			Additional Allowances		
Salary	24,014		Chair Allowance		13,020
Per Diem	10,500		Vice Chair Allowance		5,661
Travel (Schools and CFE)	850		Ward 1 Distance Allowance		3,800
	35,364		Ward 2 Distance Allowance		800
			Ward 3 Distance Allowance		1,050
External member	1,000	* Public Audit Committee Member			

Overall, trustee remuneration would increase by \$8,482, mainly as a result of \$8,300 of travel that will now be included in the base where historically it was recorded as travel. Included, is \$2,650 to offset the increase in taxes for trustees, as previously a portion of travel was tax free. The following table compares the 2019-20 budget to the proposed compensation model.

The \$14,200 reduction in travel is the result of moving \$8,300 to the remuneration line for in Division travel, now included as in the base, and \$5,900 moved to Professional Development for travel related to PD. Other changes were the result of reviewing historical actual expenditures and adjusting the budget lines to match expected expenditures.

	2019-20 Budget	Proposed	\$ Change
Trustees Remuneration	\$ 309,897	\$ 318,379	\$ 8,482
Executive Secretary	37,548	37,548	-
			-
Prof Services	3,134	1,500	(1,634)
Advertising	2,000	2,000	-
Telephone	2,000	1,700	(300)
Travel	27,000	12,800	(14,200)
Subsistence	8,000	8,000	-
Prof Development	51,000	60,652	9,652
Membership Fees	108,600	108,600	-
Supplies	2,000	1,000	(1,000)
Furniture & Equipment	2,000	1,000	(1,000)
Scholarships	8,000	8,000	-
Awards	3,000	3,000	-
Transfers from other sites	1,500	1,500	-
Total Board Budget	\$ 565,679	\$ 565,679	\$ -

The proposed trustee remuneration of \$318,379 is comprised of the following:

Trustee Remuneration			
Breakdown			
Salary			\$ 168,098
Benefits			45,500
Chair and Vice Chair Allowance			18,681
Per Diem			74,500
Travel to schools and CFE			11,600
			\$ 318,379

In the above table there are no changes to the current base salary, Board Chair or Vice Chair allowances or benefits from the current model. The change to the model is the per diems and travel to schools and CFE will now be included as a component of base compensation and no longer based on the number of events attended. Trustee remuneration is meant to cover the costs incurred to perform their role as trustee.

This new model has been prepared by analysing the last three years of data. Comparisons by ward are provided below to show the average of the last three years, the prior year and the proposed amount for Per Diems and Travel that are included in the new base amount.

Per Diem		3 year Average		2018-19		Proposed	
Trustee	Ward	\$	# of Events*	\$	# of Events*	\$	# of Events*
Trustee 1	1	\$ 13,807	61	\$ 13,087	57	\$ 10,500	46
Trustee 2	2	10,308	45	7,374	32	10,500	46
Trustee 3	3	14,671	64	16,299	71	10,500	46
Trustee 4	4	7,299	32	2,435	11	10,500	46
Trustee 5	5	9,662	42	4,204	18	10,500	46
Trustee 6	5	12,138	53	12,465	55	10,500	46
Trustee 7	5	10,928	48	12,103	53	10,500	46
External Audit Committee Member						1,000	4
		\$ 78,813	346	\$ 67,968	298	\$ 74,500	327
Trustee Average		\$ 11,259	49	\$ 9,710	43		
* # Events is based on using \$228 for an event up to 8 hours							
3 year average is comprised of 2016-17, 2017-18 and 2018-19							

Travel to CFE and Schools		3 year Average		2018-19		Proposed	
Trustee	Ward	\$	\$	\$			
Trustee 1	1	3,710	3,529	4,650			
Trustee 2	2	1,249	1,116	1,650			
Trustee 3	3	1,208	1,661	1,900			
Trustee 4	4	638	379	850			
Trustee 5	5	214	132	850			
Trustee 6	5	658	507	850			
Trustee 7	5	1,079	1,251	850			
		8,756	8,574	11,600			
Trustee Average		1,251	1,225				
3 year average is comprised of 2016-17, 2017-18 and 2018-19							
Proposed model includes grossing up previous travel amounts that are now taxable.							

The **purpose of Professional Development** is to improve knowledge and skills in order to facilitate individual improvement. Professional activities include formal coursework, attending conferences, and informal learning opportunities. It has been described as intensive and collaborative, ideally incorporating an evaluative stage.

The Professional Development budget has been allocated amongst the trustees. In addition, an unallocated amount remains in the budget that the Board can apportion to where it best meets the need.

Professional Development				
		3 year Average	2018-19	Proposed
Trustee	Ward	\$	\$	\$
Trustee 1	1	\$ 11,667	\$ 12,515	\$ 8,700
Trustee 2	2	6,469	6,806	7,700
Trustee 3	3	10,680	10,700	7,700
Trustee 4	4	5,424	4,498	7,700
Trustee 5	5	6,410	2,495	7,700
Trustee 6	5	8,033	7,318	7,700
Trustee 7	5	7,700	8,209	7,700
Unallocated				5,752
		\$ 56,383	\$ 52,541	\$ 60,652
Trustee Average		\$ 8,055	\$ 7,506	
3 year average is comprised of 2016-17, 2017-18 and 2018-19				
Includes \$5,900 that was previously recorded as travel				

An **Other Travel** component has been added to the governance budget and allocated to the trustees for travel outside the Division (excluding travel related to PD). The Other Travel budget amounts have been allocated amongst the trustees with a larger amount provided to Ward 1 based on the extra distance.

Other Travel				
		3 year Average	2018-19	Proposed
Trustee	Ward	\$	\$	\$
Trustee 1	1	\$ 5,383	\$ 4,567	\$ 3,300
Trustee 2	2	2,530	1,299	2,300
Trustee 3	3	2,442	3,248	1,300
Trustee 4	4	1,517	685	1,300
Trustee 5	5	891	255	1,300
Trustee 6	5	2,251	2,242	1,300
Trustee 7	5	1,771	1,889	2,000
		\$ 16,785	\$ 14,184	\$ 12,800
Trustee Average		\$ 2,398	\$ 2,026	
*3 year average is comprised of 2016-17, 2017-18 and 2018-19				
*\$5,900 was estimated to be for Professional Development and moved to the that budget line				
*The Board Chair receives an additional \$1,000 and Vice Chair receives additional \$700				

Other Travel is meant to cover the cost of all travel expenses incurred (accommodations, mileage and subsistence) while performing the role of trustee outside of the Division, such as meetings in Edmonton and Calgary with Alberta Education, Alberta School Boards Association and Public School Boards’ Association of Alberta. This excludes PD.

If the proposed remuneration model is approved, implementation would take place September 2020, and Board Policy 7: Board Operations would need to be revised to reflect the new trustee remuneration model.



MEMORANDUM

Date June 16, 2020

To Board of Trustees

From Shauna Boyce, Superintendent

Originator Scott McFadyen, Associate Superintendent

Resource Jason Krefting, Director, Business & Finance

Governance Policy Board Policy 2: Role of the Board
Board Policy 12: Role of the Superintendent

Additional Reference BP 2: Appendix 2.1

Subject **QUARTERLY FINANCIAL REPORT – PERIOD ENDED MAY 31, 2020**

Purpose

For information. No recommendation necessary.

Background

The Quarterly Financial reports are part of the responsibility of the Board, as defined by Board Policy 2: Role of the Board. The fiscal year for Parkland School Division is September 1 to August 31.

Administration provides three quarterly financial reports and an annual financial report as follows:

- First Quarterly Report (January)
- Second Quarterly Report (April)
- Third Quarterly Report (June)
- Audited Financial Statements (November of the subsequent school year)

The following report is in support of this responsibility.

Report Summary

The quarterly financial statement included within this package is for the quarter ended May 31, 2020. The audited financial statements for the current school year will be presented to the Board in November 2020. The Management Discussion and Analysis includes an updated forecast prepared by each site and provides variance explanations from the fall budget.

As of May 31, 2020, revenues year to date were \$96.0M and expenditures year to date were \$97.3M resulting in a deficit of \$1.3M. A deficit of \$1.9M is forecast for the year ended August 31, 2020.

Administration would be pleased to respond to any questions.

SM:kz



Where the world opens up

Management's Discussion and Analysis

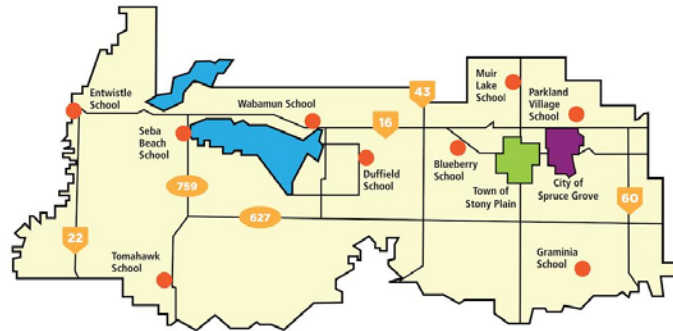
May 31, 2020

Management's discussion and analysis

The following is a discussion of the financial condition and results of operations of The Parkland School Division (the Division) for the nine months ended May 31, 2020 and should be read with the Division's interim financial statements. The statements have been prepared in accordance with Canadian public sector accounting standards (PSAS).

The Parkland School Division had a total budget of \$129.7 million to provide public education services to almost 11,600 students for the 2019-20 school year. The division operates 23 schools, two high school outreach centers and one institutional program.

Parkland School Division sits just west of Edmonton, stretched out along highway 16 on the first leg of the route to the Rocky Mountains. At more than 100km east-to-west, Parkland School Division covers approximately 2,400 square kilometers and serves more than 73,000 residents.



Originally an agricultural region, over the past twenty-five years the economic base of Parkland School Division has grown increasingly industrial. The development of major power generation and coal mining projects, added to the production of oil and gas resources have, historically, significantly impacted our demographics. We now recognize that changes to the energy sector – converting coal to natural gas – may continue to impact our region. Additionally, the industrial and commercial developments in the Acheson Park and the Ellis and Sherwin Industrial Parks, as well as industrial parks within Spruce Grove and Stony Plain continue to promote growth in urban areas.

Changes in Alberta's economy have resulted in a noticeable population shift for Parkland School Division as more families move from rural areas to more urban centers, creating smaller rural communities with decreasing school populations.

Parkland School Division believes in fiscal accountability and transparency through regular financial reporting to the board. Resource stewardship is one of the division's enduring priority areas to support student success and well-being. Through resource stewardship student success and well-being are supported by ensuring equitable and sustainable use of our resources and ensuring financial responsibility remains a priority. Assurance Elements that prioritize resource stewardship include a consideration of how limited resources will be utilized with maximum results.

1. Budget – Fall Budget to Actual at May 31, 2020 Analysis

The Parkland School Division (the Division) has prepared a forecast to August 31, 2020 based on actual results year to date and management's best estimates to the end of the year. Overall, the Division is expecting the current year's deficit to decrease by \$1.1M to \$1.9M for the year. Covid-19 and the cancellation of in-school classes has had a significant impact on the Division and resulted in changes in revenues and expenses from the fall budget. The changes have been included in the forecast presented below.

Revenues are expected to decrease by 3.8% or \$4.9M and expenses are expected to decrease by 4.5% or \$6M.

	Preliminary Budget 2019-20	Fall Budget 2019-20	Actual May 31, 2020	% of Fall Budget	Forecast 2019 - 2020	Variance from Fall Budget	% Change From Fall Budget
REVENUES							
Government of Alberta	\$ 125,775,991	\$ 122,362,644	\$ 90,695,902	74.1%	\$ 119,105,360	\$ (3,257,284)	-2.7%
Federal Government and First Nations	1,663,696	1,868,756	1,630,364	87.2%	1,814,064	(54,692)	-2.9%
Other Alberta school authorities	108,645	108,645	72,430	66.7%	108,645	-	0.0%
Out of province authorities			-	0.0%		-	0.0%
Alberta municipalities-special tax levies			-	0.0%		-	0.0%
Property taxes			-	0.0%		-	0.0%
Fees	2,799,780	3,143,255	1,637,821	52.1%	1,623,394	(1,519,860)	-48.4%
Other sales and services	1,437,431	1,057,766	785,840	74.3%	864,466	(193,300)	-18.3%
Investment income	170,000	250,000	197,143	78.9%	250,000	-	0.0%
Gifts and donations	516,549	537,809	746,895	138.9%	769,203	231,394	43.0%
Rental of facilities	58,680	58,680	46,974	80.1%	49,632	(9,048)	-15.4%
Fundraising	275,500	273,500	172,777	63.2%	171,445	(102,055)	-37.3%
Gains on disposal of capital assets	-	-	6,126	100.0%	-	-	0.0%
Other revenue			-	0.0%		-	0.0%
Total revenues	\$ 132,806,272	\$ 129,661,054	\$ 95,992,271	74.0%	\$ 124,756,209	\$ (4,904,845)	-3.8%
EXPENSES BY PROGRAM							
Instruction	\$ 103,122,141	\$ 100,958,890	\$ 74,564,604	73.9%	\$ 97,014,882	\$ 3,944,007	3.9%
Plant operations and maintenance	15,496,268	17,053,991	12,121,452	71.1%	16,884,322	169,670	1.0%
Transportation	10,230,856	10,187,363	7,624,628	74.8%	8,632,350	1,555,013	15.3%
Board & system administration	4,314,369	4,358,843	2,906,889	66.7%	4,051,941	306,902	7.0%
External services	58,680	58,680	59,561	101.5%	49,632	9,048	15.4%
Total expenses	\$ 133,222,314	\$ 132,617,767	\$ 97,277,135	73.4%	\$ 126,633,127	\$ 5,984,639	4.5%
Operating surplus (deficit)	\$ (416,042)	\$ (2,956,712)	\$ (1,284,864)		\$ (1,876,918)	\$ 1,079,794	
EXPENSES BY CATEGORY							
Salaries, wages and benefits	\$ 100,485,472	\$ 98,599,079	\$ 74,665,620	75.7%	\$ 95,518,151	\$ 3,080,928	3.1%
Services, contracts and supplies	22,791,768	23,885,142	16,212,556	67.9%	21,730,351	2,154,791	9.0%
School generated Funds	1,801,646	1,818,504	1,038,059	57.1%	1,069,583	748,921	41.2%
Infrastructure Maintenance Renewal	1,964,386	2,136,000	881,556	41.3%	2,136,000	-	0.0%
Amortization of capital assets and interest	6,179,042	6,179,042	4,479,344	72.5%	6,179,042	-	0.0%
Total expenses	\$ 133,222,314	\$ 132,617,767	\$ 97,277,135	73.4%	\$ 126,633,127	\$ 5,984,639	4.5%
SURPLUS/(DEFICIT) BY PROGRAM							
Instruction	\$ (416,042)	\$ (1,309,942)	\$ (462,398)		\$ (733,050)	\$ 576,892	
Operations and Maintenance	-	(1,252,514)	(97,691)		(1,083,803)	168,711	
Transportation	-	(394,256)	(1,209,223)		(393,896)	360	
Board and System Administration	-	-	376,645		298,286	298,286	
External Services	-	-	-		-	-	
Surplus/(Deficit) from Operations	\$ (416,042)	\$ (2,956,712)	\$ (1,392,667)		\$ (1,912,463)	\$ 1,044,249	
School Generated Funds	-	-	107,804		35,545	35,545	
Total Surplus/(Deficit)	\$ (416,042)	\$ (2,956,712)	\$ (1,284,864)		\$ (1,876,918)	\$ 1,079,794	

Revenues are expected to decrease by 3.8% from fall budget. Changes to revenues compared to fall budget include:

- 2.7% Government of Alberta (GOA) – GOA revenues decreased as a result of the following funding adjustments:
 - Funding reduction of \$1.5M to basic instruction (for the months of May and June) due to Covid-19
 - Funding reduction of \$1.1M to transportation (for the months of April, May and June) as a result of Covid-19 and the resulting cancellation of in-school classes and requirement for bussing
 - Career and Technology Study (CTS) Credit Earned Units (CEU's) are forecast lower than budget due to Covid-19, resulting in a \$300K reduction in funding
 - A reduction in Program Unit Funding (PUF) of \$385K as a result of less students than anticipated
- 2.9% Federal Government and First Nations - revenues are expected to decrease from budget as the number of students was lower than anticipated.
- 48.4% Fee revenue – fee revenue is expected to be below budget due to the cancellation of in-school classes as a result of Covid-19. Fees that were collected for activities, courses and other items that did not occur were credited to student accounts and will be applied against school and transportation fees for the 2020-21 school year.
- 18.3% Other sales and services - revenues are forecast to be less than budget primarily as a result of lower expected graduation revenues due to Covid-19 restrictions and the postponement of ceremonies.
- 43.0% Gifts and Donations - the increase in donation revenues includes donations from the school associations. This increase includes a donation for a bus that was not included in the fall budget.
- 15.4% Rental Revenues – rental revenues include the use of school spaces such as joint-use, independent pre-schools and before and after school care operating are expected to decrease due to Covid-19 social distancing restrictions.
- 37.3% Fundraising - Covid-19 has affected fundraising efforts due to the cancellation of in school classes and is expected to be much lower than forecasted in the fall budget as a result.

Expenditures are expected to decrease by 4.5% from fall budget. The changes when compared by program are:

- 3.9% Instruction - the expected decrease in instructional expenditures (Includes ECS – Grade 12) within services, field trip costs and supplies is largely due to Covid-19. The decrease in expenditures includes substitute teacher costs, support and casual staffing costs, staff development costs and other service and supplies that were reduced as a result of the cancellation of in-school classes. These reductions were made to offset the funding adjustments by the Provincial Government.
- 1% Plant Operations and Maintenance – plant operations and maintenance is forecasted to be lower than budget as a result of a decrease in forecasted insurance costs.
- 15.3% Transportation - the forecasted decrease in transportation expenditures are to offset the \$1.1M funding reduction and credit of fees paid for the period busses were not running. Transportation expenditures are expected to decrease as a result of the following:
 - Contracted transportation costs will be reduced since there is no requirement for bussing in the current pandemic environment
 - The elimination of one transportation customer support position
 - A reduction in bus site monitor positions as bussing were not running due to the cancellation of in-school classes

- 7.0% Board and System Administration – board and system administration is forecast to be below budget due to the reduction of Board of Trustee expenditures, insurance, travel, subsistence and the cancellation of the Milestones and Merits service award event.
- 15.4% External Services – external services expense is offset by corresponding revenues. Social distancing restrictions have impacted the use of school spaces including joint-use, independent pre-schools and before and after care operating in PSD schools.

The changes to expenditures when compared by category are:

- 3.1% Salaries, Wages and Benefits – the expenditures are forecasted to decrease due to the cancellation of in-school classes which has reduced substitute teacher, support and casual staffing expenditures.
- 9.0% Services, Contracts and Supplies - the expected decrease in services, contracts and supplies is mainly due to the reduction in contracted transportation costs and the decline in requirements for support and other professional/tech services as a result of the cancellation of in-school classes due to Covid-19.
- 41.2% School Generated Funds - the expenditures related to school generated funds have been impacted by the cancellation of in-school classes due to Covid-19.

Forecast Variance by Site - May 31, 2020
Parkland School Division

Site	Budget to Forecast Revenue variance Positive (Negative)	Preliminary Budget Expenditures ¹ 2019-20	Final Budget Expenditures ² 2019-20	Forecasted Expenditures ³ 2019-20	Budget to Forecast Expense variance Positive (Negative)	Budget Adjustments	Net Change from Fall Budget to Forecast	Final Budget Surplus (Deficit)	Forecasted Surplus (Deficit)	Variance Explanation
Governance, Staff/Student Awards	-	565,679	565,679	495,280	70,399	-	70,399	70,399	70,399	Per Diems, Travel and Professional Development are forecast lower as a result of Covid-19
Office of the Superintendent	-	469,198	469,198	422,431	46,767		46,767	46,767	46,767	Substitute costs for meetings at CFE with school based staff are forecast lower as a result of Covid-19
Deputy Superintendent	-	438,342	466,342	405,540	60,802		60,802	60,802	60,802	Substitute costs for school based staff professional development at CFE was reduced and Milestones and Merits Event cancelled due to Covid-19.
Assoc Super Corporate Supports & Services		1,168,592	2,548,405	2,262,688	285,717		285,717	285,717	285,717	Decrease due to a forecasted reduction in insurance premiums.
Assoc Super Learning Services	38,583	363,043	363,044	353,060	9,983	-	48,566	48,566	48,566	Increase in revenues the result of a grant that was not budgeted and the reduction in expenses was the result of a decrease in staff development due to Covid-19.
Assoc Super Education & System Admin	-	285,228	285,228	284,676	552		552	552	552	
Human Resources	-	481,744	481,744	466,950	14,794		14,794	14,794	14,794	Decreases in staff development, other professional services and travel expenditures is forecast.
Communications	-	383,880	373,880	367,612	6,268		6,268	6,268	6,268	
Financial Services	(9,781)	1,253,358	1,253,358	1,243,577	9,782		1	1	1	
Tech Support Services	-	1,866,289	1,765,779	1,760,434	5,344		5,344	5,344	5,344	
Print Centre	(10,126)	87,000	87,000	153,851	(66,851)		(76,977)	(76,977)	(76,977)	Schools are not utilizing the print centre to the usual extent because of the cancellation of in-school classes which decreases recoveries from the schools.
Student Transportation	(1,554,653)	10,163,606	10,120,113	8,565,460	1,554,653		-	(394,256)	(394,256)	The funding reduction and credits to fees due to Covid-19 are offset by lower contracted transportation costs and other expenditures.
Maintenance	(43,691)	4,720,056	4,680,923	4,767,826	(86,903)		(130,594)	(130,594)	(130,594)	The overall variance between Maintenance and Custodial is zero
Custodial	33,207	3,700,615	3,746,046	3,607,048	138,997	(41,610)	130,594	130,594	130,594	
Instructional Pool	(2,057,378)	2,324,984	2,223,270	2,379,716	(156,446)	2,795,844	582,016	(2,562,456)	(1,980,440)	The forecasted revenues decreased due to Covid-19, PUF revenues and other changes to grants based on actual enroments. Expenses decreased due to the pool paying for less sick leaves as staff is not reassigned rather than bringing in subs or casuals. Savings in Schools as a result of Covid-19 were transfered to the Pool to cover the reduction in revenues.

Forecast Variance by Site - May 31, 2020
Parkland School Division

	Budget to Forecast Revenue variance Positive (Negative)	Preliminary Budget Expenditures ¹	Final Budget Expenditures ²	Forecasted Expenditures ³	Budget to Forecast Expense variance Positive (Negative)	Budget Adjustments	Net Change from Fall Budget to Forecast	Final Budget Surplus (Deficit)	Forecasted Surplus (Deficit)	Variance Explanation
Blueberry	(46,686)	3,961,826	3,941,482	3,786,357	155,125	(108,439)	-	-	-	Variances are a result of cancellation of in-school classes
Brookwood	(27,831)	3,509,779	3,634,822	3,477,216	157,606	(129,775)	-	-	-	Variances are a result of cancellation of in-school classes
École Broxton Park	(11,113)	3,994,268	3,789,758	3,731,082	58,675	(47,562)	-	-	-	
Connections for Learning	179,121	2,109,981	2,126,094	2,354,738	(228,644)	49,523	-	-	-	Variances are a result of cancellation of in-school classes
Copperhaven	(59,568)	4,481,679	4,378,129	4,186,638	191,491	(131,923)	-	-	-	Variances are a result of cancellation of in-school classes
Duffield	(26,412)	2,044,563	1,907,172	1,857,890	49,282	(22,870)	-	-	-	Variances are a result of cancellation of in-school classes
Entwistle	3,082	1,079,413	1,043,792	1,062,738	(18,945)	15,863	-	-	-	Variances are a result of cancellation of in-school classes
Forest Green	(44,969)	1,982,300	1,978,179	1,897,389	80,790	(35,821)	-	-	-	Variances are a result of cancellation of in-school classes
Graminia	(54,500)	3,587,059	3,468,585	3,303,954	164,631	(110,131)	-	-	-	Variances are a result of cancellation of in-school classes
Greystone Centennial Middle	(32,278)	3,210,175	3,223,785	3,151,255	72,530	(40,252)	-	-	-	Variances are a result of cancellation of in-school classes
High Park	(30,387)	3,442,887	3,254,884	3,217,351	37,533	(7,146)	-	-	-	Variances are a result of cancellation of in-school classes
Memorial Composite High	9,386	7,169,971	7,379,861	7,195,204	184,657	(194,043)	-	-	-	Variances are a result of cancellation of in-school classes
Memorial Outreach	(1,148)	460,402	535,861	530,287	5,574	(4,426)	-	-	-	Variances are a result of cancellation of in-school classes
École Meridian Heights	(36,937)	4,839,665	4,764,935	4,609,444	155,491	(118,554)	-	-	-	Variances are a result of cancellation of in-school classes
Millgrove	(36,653)	3,431,234	3,532,609	3,274,550	258,060	(221,407)	-	-	-	Variances are a result of cancellation of in-school classes
Muir Lake	(26,784)	3,119,077	3,028,344	2,980,845	47,499	(20,715)	-	-	-	Variances are a result of cancellation of in-school classes
Parkland Village	(8,641)	1,314,664	1,343,025	1,217,577	125,448	(116,807)	-	-	-	Variances are a result of cancellation of in-school classes
Prescott Learning Center	(91,644)	5,428,497	5,406,106	5,171,983	234,123	(142,479)	-	-	-	Variances are a result of cancellation of in-school classes
Seba Beach	(2,520)	873,783	797,143	744,699	52,444	(49,924)	-	-	-	Variances are a result of cancellation of in-school classes
Spruce Grove Composite High	(82,336)	6,970,135	6,894,569	6,573,793	320,776	(238,440)	-	-	-	Variances are a result of cancellation of in-school classes

Forecast Variance by Site - May 31, 2020
Parkland School Division

	Budget to Forecast Revenue variance Positive (Negative)	Preliminary Budget Expenditures ¹ 2019-20	Final Budget Expenditures ² 2019-20	Forecasted Expenditures ³ 2019-20	Budget to Forecast Expense variance Positive (Negative)	Budget Adjustments	Net Change from Fall Budget to Forecast	Final Budget Surplus (Deficit)	Forecasted Surplus (Deficit)	Variance Explanation
Spruce Grove Outreach	14,425	447,502	534,542	539,732	(5,190)	(9,235)	-	-	-	Variances are a result of cancellation of in-school classes
Stony Plain Central	(75,254)	3,990,625	4,049,399	3,829,306	220,094	(144,840)	-	-	-	Variances are a result of cancellation of in-school classes
Tomahawk	(17,906)	949,846	847,963	827,564	20,398	(2,492)	-	-	-	Variances are a result of cancellation of in-school classes
Wabamun	22,526	815,712	781,682	804,208	(22,527)	1	-	-	-	Variances are a result of cancellation of in-school classes
Woodhaven Middle	(38,578)	3,101,954	3,180,183	3,072,226	107,957	(69,379)	-	-	-	Variances are a result of cancellation of in-school classes
Student Services	350	1,125,016	1,103,192	1,102,852	341	(691)	-	-	-	Variances are a result of cancellation of in-school classes
School and Community Supports	31,324	1,637,287	1,232,490	968,585	263,904	(295,228)	-	-	-	Variances are a result of cancellation of in-school classes
Instructional Services	7,507	367,044	276,860	284,437	(7,577)	70	-	-	-	Variances are a result of cancellation of in-school classes
Real Program	-	1,152,000	1,136,460	1,065,415	71,044	(71,044)	-	-	-	Variances are a result of cancellation of in-school classes
Specialized Classrooms	-	657,602	633,123	666,919	(33,796)	33,796	-	-	-	Variances are a result of cancellation of in-school classes
Early Education	(103,205)	7,722,914	6,743,205	6,120,135	623,069	(519,864)	-	-	-	Variances are a result of cancellation of in-school classes
	(4,191,469)	117,472,905	116,378,239	111,142,520	5,235,721	-	1,044,249	(1,912,463)		
Other Sites										
Capital and Debt Services	-	5,679,042	5,979,042	5,979,042	-	-	-	-	-	
Capital Projects - Building	-	-	-	-	-	-	-	-	-	
Infrastructure Maintenance Renewal	-	1,964,386	2,136,000	2,136,000	-	-	-	-	-	
School Generated Funds	(713,376)	1,799,996	1,818,504	1,069,583	748,921	-	35,545	35,545	-	Revenues and expenses are both forecast to be lower than the fall budget due to Covid-19.
Government Contributions to ATRF	-	6,305,982	6,305,982	6,305,982	-	-	-	-	-	
Total Other Sites	(713,376)	15,749,406	16,239,528	15,490,608	748,921	-	35,545	35,545		
Total	(4,904,845)	133,222,314	132,617,767	126,633,127	5,984,639	-	1,079,794	(1,876,918)		

2. Financial Position at May 31, 2020

The following section is based on a comparative of the preliminary/annual budget to actuals. The changes implemented with the fall budget do not become evident until after the first quarter of the year.

As at May 31, 2020 Parkland School Division has total financial assets of \$15.8M and liabilities of \$129.5M resulting in a net financial debt of \$113.7M.

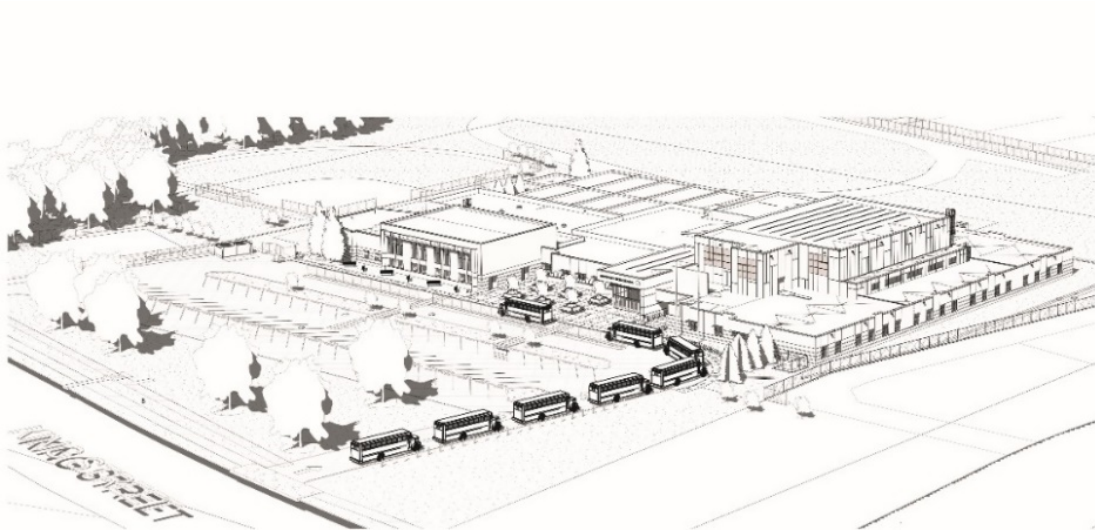
Financial assets include:

- \$15.2M in cash
- \$545K in accounts receivable that includes GST receivable, receivables for secondments to other organizations, installment plans, supported capital receivable and other general receivables.

Liabilities include

- \$3M in accounts payable and accrued liabilities that includes vendor invoices for amounts incurred but not yet paid for supplies and services and accrued liabilities including payroll withholdings.
- \$126M in deferred contributions is comprised of both restricted operational funding not expended (including unexpended IMR funding) as well as deferred capital funding. The majority of deferred contributions is deferred capital funding for supported capital projects. Unexpended deferred capital revenue is for contributions received for supported capital projects that has not been spent. Expended deferred capital contributions are recorded when a supported asset such as a school is acquired. The contribution is then recognized over the life of the asset in an amount equal to the amortization on the asset.
- \$418K in future benefit liabilities is a senior executive retirement plan (SERP) for some current and former senior executives based on contributions and actuarial valuations.
- Non-financial assets including
 - \$129.5M in capital assets, increases to capital assets this year include Copperhaven School including furniture and equipment, Woodhaven modernization and Stony Plain Central replacement school
 - \$787K in prepaid expenses for items and services paid in advance and not yet received.

Woodhaven Modernization



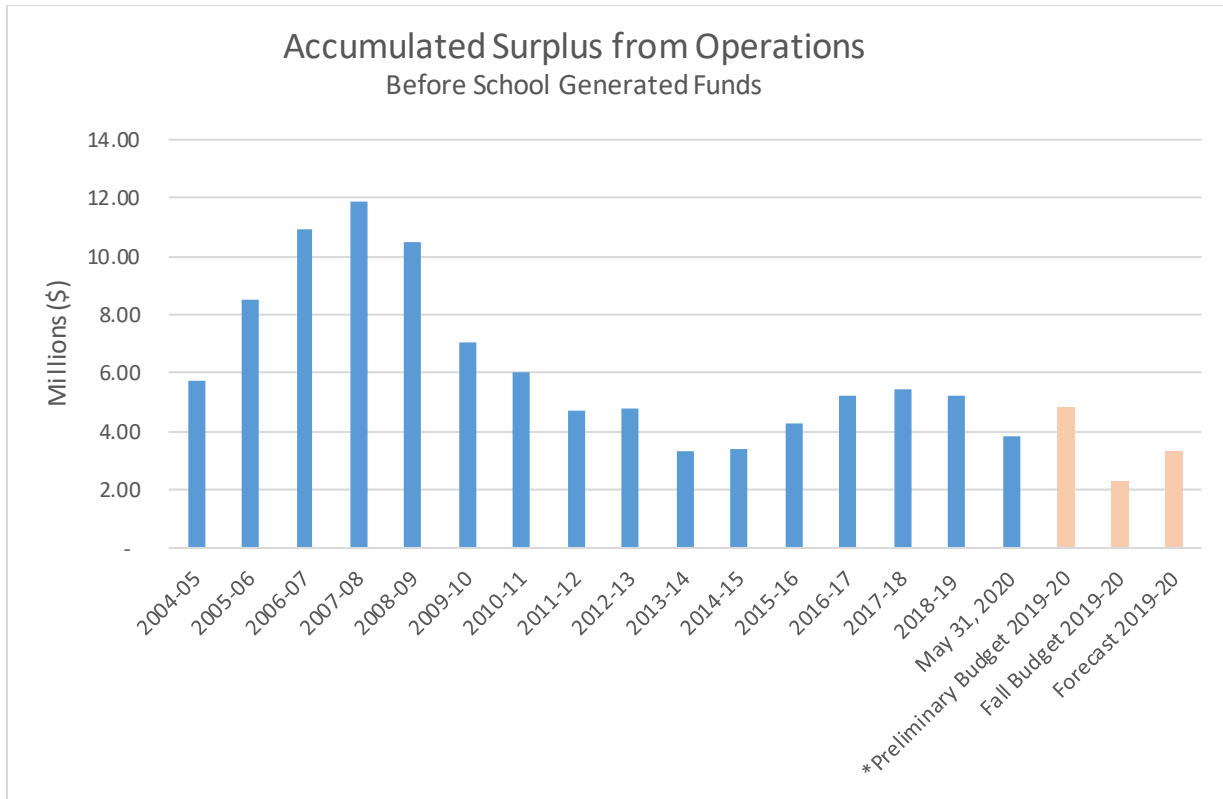
Accumulated surplus includes:

- Accumulated Surplus from Operations are reserves designated for operating purposes by the board and include operating reserves by program.
- The Unrestricted Surplus is a reserve that the Board has not reserved for a specific purpose unrestricted surplus and school generated funds.
- School Generated Funds are reserves within the school that are reserved for specific projects within the schools.
- Capital Reserves are designated for future capital purchases by the Board.
- Investment in Capital Assets represents the Division's amortized investment in Board supported capital assets.

	Audited Balance at Sep 1, 2019	Actual Balance at May 31, 2020	Projected Balance at Aug 31, 2020
Operating Surplus			
Instruction	\$ 3,956,634	\$ 3,494,235	\$ 3,223,584
Administration	328,425	705,070	626,711
Operations and Maintenance	-	(97,691)	(1,083,803)
Transportation	-	(1,209,223)	(393,896)
External Services	-	-	-
Total Restricted Operating Surplus before SGF	4,285,059	2,892,392	2,372,596
Unrestricted Surplus	943,768	943,767	943,768
Accumulated Surplus from Operations (Excluding SGF)	5,228,827	3,836,159	3,316,364
School Generated Funds	959,561	1,067,365	995,106
Accumulated Surplus from Operations	\$ 6,188,388	\$ 4,903,524	\$ 4,311,470
Capital Reserves			
Instruction	\$ 2,576,814	\$ 3,074,833	\$ 2,719,165
Operations and Maintenance	406,399	493,247	376,399
Administration	671,629	786,534	399,629
Transportation	198,976	226,861	232,537
External Services	28,385	28,385	28,385
Total Capital Reserves	\$ 3,882,203	\$ 4,609,860	\$ 3,756,115
Investment in Capital Assets	\$ 7,332,935	\$ 6,605,277	\$ 7,459,023
Total Accumulated Surplus	\$ 17,403,526	\$ 16,118,661	\$ 15,526,608

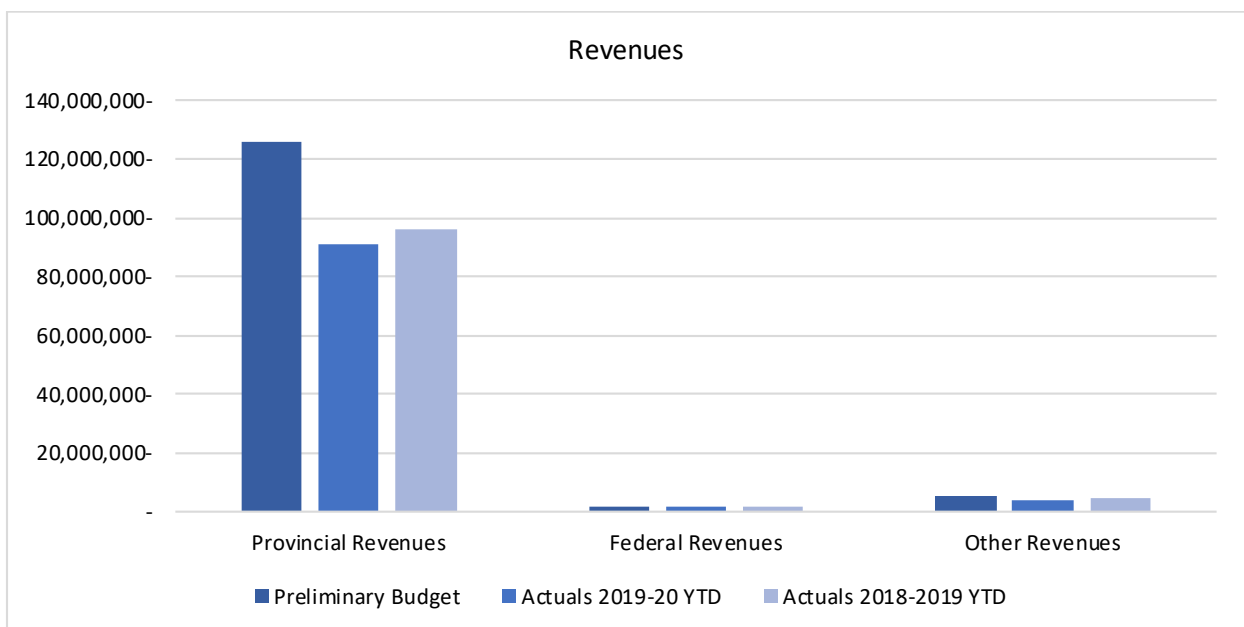
The projected financial health indicator Accumulated Surplus from Operations (excluding SGF) to Expense Ratio (A.S.O. %) is 2.5%.

3. Results from Operations



* Preliminary Budget deficit for 2019-20 plus the actual ASO at August 31, 2019

3.1 Revenues – comparator to Preliminary Budget and Actuals to May 31, 2020



3.1.1 Revenue from Provincial Government

Annual Budget	Nine Months Ended May 31, 2020	% of Budget	Nine Months Ended May 31, 2019	% Change
125,775,991	90,768,332	72.2%	95,973,864	-5.4%

The Alberta Government is the key revenue source of the Division providing 95% of its revenues.

Revenue received from the Government of Alberta was 2.8% below the budget. Basic grant rates have remained at the same rates as the 2015 -16 school year, however the class size funding has been eliminated. The 5.4% decrease over the prior year is largely the result of enrollment growth without class size based funding, the elimination of the school and transportation fees and classroom improvement fund (CIF) revenues as well. The above-mentioned decreases were partially offset by a one-time transition allocation.

There is a further reduction of \$1.5M to basic instruction (for the months of May and June) due to the cancellation of in-school classes imposed due to Covid-19.

3.1.2 Revenue from Federal Government

Annual Budget	Nine Months Ended May 31, 2020	% of Budget	Nine Months Ended May 31, 2019	% Change
1,663,696	1,630,364	98.0%	1,553,385	5.0%

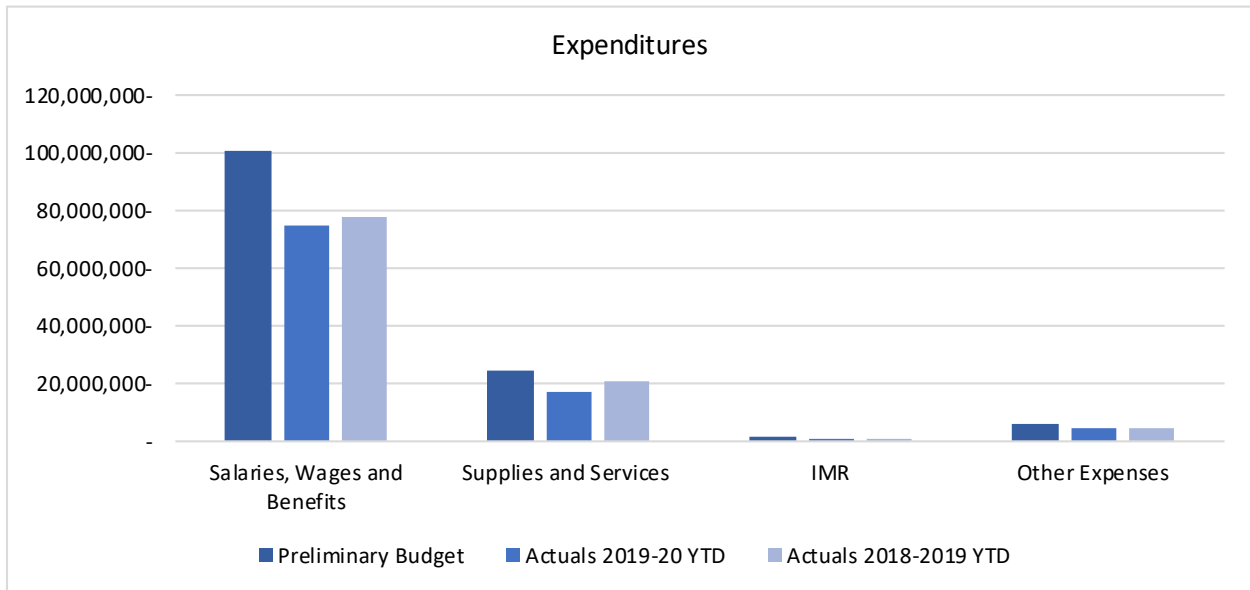
The Federal Government provides funding for First Nation students. Actual enrolments were higher than the projected enrolments in the preliminary budget. The increase over the prior year is the result of higher enrolments.

3.1.3 Other Revenues

Annual Budget	Nine Months Ended May 31, 2020	% of Budget	Nine Months Ended May 31, 2019	% Change
5,366,585	3,593,575	67.0%	4,586,717	-21.7%

Other Revenues for the year are 67% of budget. The decrease is attributed to credits that have been applied against school and transportation fees not utilized due to the cancellation of in-school classes. The 21.7% decrease over the prior year is also due to the impact of the Covid-19 pandemic predominantly affecting the fees, other sales and services (graduation) and fundraising categories

3.2 Expenditures - comparator to Preliminary Budget and Actuals to May 31, 2020



3.2.1 Salaries, Wages and Benefits

Annual Budget	Nine Months Ended May 31, 2020	% of Budget	Nine Months Ended May 31, 2019	% Change
100,485,473	74,665,620	74.3%	77,898,780	-4.2%

Salaries, wages and benefits are sitting at 74.3% of budget. At Q3 in the prior year the division was at 78.3% of budget. Reductions were made to this category in response to funding reductions related to class size, the elimination of school and transportation fees and the elimination of the classroom improvement fund revenues. In addition, reductions were made at in April due to the cancellation of in-school classes.

3.2.2 Service, Contracts and Supplies

Annual Budget	Nine Months Ended May 31, 2020	% of Budget	Nine Months Ended May 31, 2019	% Change
24,593,414	17,250,616	70.1%	20,914,715	-17.5%

The service, contracts and supplies are sitting at 70.1% of budget due to the reduction of contracted transportation and other expenditures due to the suspension of in-school classes. The 17.5% decrease from the prior year is also primarily due to the reduction in transportation contracted services and other expenditures due to the Covid-19.

3.2.3 Infrastructure Maintenance Renewal (IMR)

Annual Budget	Nine Months Ended May 31, 2020	% of Budget	Nine Months Ended May 31, 2019	% Change
1,964,386	881,556	44.9%	873,234	1.0%

Infrastructure, Maintenance and Renewal expenditures were 44.9% of budget as IMR is project based and does not occur evenly over the year. IMR expenditures were 1% higher than the prior year as maintenance has initiated work in the schools that would normally be completed during the summer months.

3.2.4 Other Expenses

Annual Budget	Nine Months Ended May 31, 2020	% of Budget	Nine Months Ended May 31, 2019	% Change
6,179,042	4,479,344	72.5%	4,326,251	3.5%

Other expenses include amortization of capital assets and are slightly higher as amortization will increase throughout the year as new assets are added. The 3.5% increase over the prior year is primarily the result of increased amortization of Copperhaven School as additional work was completed.

3.3 Excess of Revenues over Expenses

Overall, the Division is running a deficit of \$1.3M at the end of the third quarter.

Program	Budget 2019-20	Actual 2019-20	Actual 2018-19
Instruction	\$ (416,042)	\$ (462,398)	\$ 884,604
Administration	-	376,645	64,405
Operations and Maintenance	-	(97,691)	(22,035)
Transportation	-	(1,209,223)	(1,112,242)
External Services	-	-	-
Total	\$ (416,042)	\$ (1,392,666)	\$ (185,268)
Add: SGF		107,804	35,996
Total	\$ (416,042)	\$ (1,284,864)	\$ (149,272)

The Instructional program had a deficit of \$462K as a result of the timing of expenditures during the year. Most expenditures occur in the months that the schools are operating and provincial revenues are distributed evenly throughout the year. A large proportion of the fee revenues during the year are collected at the beginning of the year and expended over the school year. In this particular year, fee revenues for activities, courses and other items that have not been utilized have been credited to student accounts.

The Administration program was in a surplus position of \$377K as the result of the decrease in expenditures related to a decrease in Board of Trustee expenditures, insurance, awards (cancellation of the milestones and merits event), staff development and other expenditures.

Operations and Maintenance is currently in a deficit of \$98K due in part to a substantial increase in insurance premiums and the timing of IMR work done during the year and the timing of IMR funding.

The Transportation program is operating at a deficit of \$1.2M due to the additional funding reduction of \$1.1M in conjunction with the fee credits issued for services that were not utilized due to in-school class cancellations. In addition, expenditures occur primarily over 10 months, while revenues are received over 12 months of the year.

4. Significant Changes and Events

4.1 Labour Relations

The ATA collective agreement was ratified on May 28, 2020. The Board of Trustees will be voting on the ratification on June 16, 2020. The current collective agreement will end on August 31, 2020.

The collective agreement for the Central Alberta Association of Municipal and School Employees (CAAMSE) expired as of August 31, 2019. There have been two negotiation meetings January 9th and 10th. The meeting scheduled for April was cancelled due to Covid-19 restrictions. Future meeting dates are planned.

4.2 Provincial Funding

The provincial budget was not received until October 24, 2019 which was late this year as it is normally received prior to the preparation of the preliminary budget. The 2019/20 provincial budget funds student enrollment growth using the same base funding rates that have been in place since 2015-16 levels with no increase for inflation. The class-sized funding, classroom improvement fund, school and transportation fee reduction grants were eliminated and have been partially offset by a one-time transition allocation.

This has resulted in a large reduction in provincial grant funding that was accounted for in the fall budget update. The division was required to reduce expenditures for the year. The impact of these changes in addition to the government funding adjustment to reflect reduced service requirements due to the Covid-19 pandemic (\$1.5M from instruction and \$1.1M from transportation) has been significant. A further reduction in expenditures was required in order to facilitate the additional adjustment.

The Infrastructure Maintenance and Renewal (IMR) grant, which provides funds for school renovation and facility upgrading projects is 2.1M for the year.

At the end of May, the Division received an additional \$4.1M in accelerated Capital Maintenance and Renewal funding to address ongoing capital maintenance needs. The funding must be used for capital projects and projects are to be completed by October 2020. As these funds are for capital projects these revenues are not reflected in the current statement of operations.

4.3 Insurance Premiums

Insurance premiums have increased substantially over the prior year increasing over 200%. Management is investigating options to address this issue and potentially find other alternatives.

4.4 Carbon Levy

A carbon levy was implemented by the Federal government effective January 1, 2020 to replace the Alberta government levy that was repealed in May 2019.

4.5 Covid-19 Pandemic

Covid-19 has had a significant impact on the Division. The Q3 forecast is based on projections that include changes that were made as a result of students not attending in school classes for the remainder of the school year. This includes the reduction in government funding, changes in staffing, credits issues to students for activities that did not occur, and changes in expenditures as a result of Covid-19.

Fees that were collected for activities, courses and other items that did not occur were credited to student accounts.

THE PARKLAND SCHOOL DIVISION

INTERIM FINANCIAL STATEMENTS

May 31, 2020

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STATEMENT OF FINANCIAL POSITION
As at May 31, 2020

	May 31, 2020	August 31, 2019
FINANCIAL ASSETS		
Cash and cash equivalents	15,224,578	13,669,958
Accounts receivable (net after allowances)	544,677	1,076,335
Portfolio investments	-	-
Operating		
Endowments		
Inventories for resale		
Other financial assets	-	-
Total financial assets	15,769,255	14,746,293
LIABILITIES		
Bank indebtedness	-	-
Accounts payable and accrued liabilities	3,033,329	3,925,229
Deferred contributions	126,050,252	115,051,826
Employee future benefit liabilities	417,528	453,700
Liability for contaminated sites	-	-
Other liabilities	-	-
Debt		
Supported: Debentures	-	-
Unsupported: Debentures	-	-
Mortgages and capital loans	-	-
Capital leases	-	-
Total liabilities	129,501,109	119,430,755
Net debt	(113,731,854)	(104,684,462)
NON-FINANCIAL ASSETS		
Tangible capital assets	129,063,239	121,704,253
Inventory of supplies	-	-
Prepaid expenses	787,278	383,737
Other non-financial assets	-	-
Total non-financial assets	129,850,518	122,087,990
Accumulated surplus	16,118,661	17,403,526
Accumulating surplus / (deficit) is comprised of:		
Accumulated operating surplus (deficit)	16,118,661	17,403,526
Accumulated remeasurement gains (losses)	-	-
	16,118,661	17,403,526

STATEMENT OF OPERATIONS
For the nine months ended May 31, 2020

	Annual Budget 2019-2020	Actual May 31, 2020	Actual 2018-2019
REVENUES			
Government of Alberta	125,775,991	90,768,332	95,973,864
Alberta Infrastructure		-	-
Federal Government and First Nations	1,663,696	1,630,364	1,553,385
Out of province authorities	-	-	-
Alberta municipalities-special tax levies	40,000	-	-
Property taxes	-	-	-
Fees	3,753,706	1,637,821	2,364,882
Other sales and services	592,150	785,840	1,037,778
Investment income	170,000	197,143	231,256
Gifts and donations	516,549	746,895	622,694
Rental of facilities	18,680	46,974	7,577
Fundraising	275,500	172,777	314,698
Gains on disposal of capital assets	-	6,126	7,832
Other revenue		-	-
Total revenues	132,806,272	95,992,271	102,113,966
EXPENSES			
Instruction - ECS	11,790,167	7,610,697	8,945,061
Instruction - Grades 1 - 12	91,331,974	66,953,908	70,285,639
Plant operations and maintenance	15,496,268	12,121,452	11,180,595
Transportation	10,230,856	7,624,628	10,283,664
Board & system administration	4,314,369	2,906,889	3,251,073
External services	58,680	59,561	66,949
Total expenses	133,222,314	97,277,135	104,012,981
Operating surplus (deficit)	(416,042)	(1,284,864)	(1,899,015)

STATEMENT OF CASH FLOWS
For the nine months ended May 31, 2020

	May 31, 2020	August 31, 2019
CASH FLOWS FROM:		
A. OPERATING TRANSACTIONS		
Operating surplus (deficit)	(1,284,864)	(149,272)
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	4,479,344	5,939,319
Net (gain)/loss on disposal of tangible capital assets	(6,126)	(7,833)
Transfer of tangible capital assets (from)/to other entities		
(Gain)/loss on disposal of portfolio investments		
Expended deferred capital revenue recognition	(3,553,067)	(4,674,990)
Deferred capital revenue write-down / adjustment	-	-
Donations in kind	-	-
	(364,713)	1,107,223
(Increase)/Decrease in accounts receivable	531,658	(3,669)
(Increase)/Decrease in inventories for resale	-	-
(Increase)/Decrease in other financial assets	-	-
(Increase)/Decrease in inventory of supplies	-	-
(Increase)/Decrease in prepaid expenses	(403,541)	(106,460)
(Increase)/Decrease in other non-financial assets	-	-
Increase/(Decrease) in accounts payable, accrued and other liabilities	(891,900)	(1,090,234)
Increase/(Decrease) in deferred revenue (excluding EDCC)	14,551,494	5,754,592
Increase/(Decrease) in employee future benefit liabilities	(36,172)	13,100
Other (describe)	-	-
Total cash flows from operating transactions	13,386,824	5,674,552
B. CAPITAL TRANSACTIONS		
Purchases of tangible capital assets		
Acqisition of tangible capital assets	(11,838,331)	(6,824,938)
Net proceeds from disposal of unsupported capital assets	6,126	7,833
Other (describe)	-	-
Total cash flows from capital transactions	(11,832,205)	(6,817,105)
C. INVESTING TRANSACTIONS		
Purchases of portfolio investments	-	-
Proceeds on sale of portfolio investments	-	-
Other (describe)	-	-
Total cash flows from investing transactions	-	-
D. FINANCING TRANSACTIONS		
Debt issuances	-	-
Debt repayments	-	-
Issuance of capital leases	-	-
Capital lease payments	-	-
Total cash flows from financing transactions	-	-
Increase (decrease) in cash and cash equivalents	1,554,620	(1,142,553)
Cash and cash equivalents, at beginning of year	13,669,958	14,812,511
Cash and cash equivalents, at end of year	15,224,578	13,669,958

STATEMENT OF CHANGE IN NET DEBT
For the nine months ended May 31, 2020

	Actual May 31, 2020	Actual August 31, 2019
Operating surplus (deficit)	(1,284,864)	(149,272)
Effect of changes in tangible capital assets		
Acquisition of tangible capital assets	(11,838,331)	(6,824,938)
Amortization of tangible capital assets	4,479,344	5,939,318
Net (gain)/loss on disposal of tangible capital assets	-	-
Net proceeds from disposal of unsupported capital assets	-	-
Write-down carrying value of tangible capital assets	-	-
Other changes	-	-
Total effect of changes in tangible capital assets	(7,358,987)	(885,620)
Acquisition of inventory supplies	-	-
Consumption of inventory supplies	-	-
(Increase)/Decrease in prepaid expenses	(403,541)	(106,460)
(Increase)/Decrease in other non-financial assets	-	-
Net remeasurement gains and (losses)	-	-
Other changes	-	-
Increase (decrease) in net financial assets (net debt)	(9,047,392)	(1,141,353)
Net financial assets (net debt) at beginning of year	(104,684,462)	(103,543,110)
Net financial assets (net debt) at end of year	(113,731,854)	(104,684,462)

SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
For the nine months ended May 31, 2020

	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, 2019	17,403,526	-	17,403,526	7,332,935	-	943,768	5,244,620	3,882,202
Prior period adjustments:								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Adjusted Balance, August 31, 2018	17,403,526	-	17,403,526	7,332,935	-	943,768	5,244,620	3,882,202
Operating surplus (deficit)	(1,284,864)		(1,284,864)			(1,284,864)		
Board funded tangible capital asset additions				198,619			-	(198,619)
Disposal of unsupported tangible capital assets or board funded portion of supported	-		-					
Write-down of unsupported tangible capital assets or board funded portion of supported	-		-					
Net remeasurement gains (losses) for the year	-	-						
Endowment expenses & disbursements	-		-		-	-		
Endowment contributions	-		-		-	-		
Reinvested endowment income	-		-		-	-		
Direct credits to accumulated surplus (Describe)	-		-		-	-		
Amortization of tangible capital assets	-			(4,479,344)		4,479,344		
Capital revenue recognized	-			3,553,067		(3,553,067)		
Debt principal repayments (unsupported)	-			-		-		
Additional capital debt or capital leases	-			-		-		
Net transfers to operating reserves	-					(278,954)	278,954	
Net transfers from operating reserves	-					1,563,817	(1,563,817)	
Net transfers to capital reserves	-					(926,277)		926,277
Net transfers from capital reserves	-					-		-
Other Changes								
Other Changes	-		-	-	-	-	-	-
Balance at May 31, 2020	16,118,661	-	16,118,661	6,605,277	-	943,768	3,959,757	4,609,860

SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
For the nine months ended May 31, 2020

	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, 2019	4,916,195	2,576,815	-	406,397	328,425	671,629	-	198,976	-	28,385
Prior period adjustments:										
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Adjusted Balance, August 31, 2018	4,916,195	2,576,815	-	406,397	328,425	671,629	-	198,976	-	28,385
Operating surplus (deficit)										
Board funded tangible capital asset additions		(178,900)		-	-	-	-	(19,719)	-	-
Disposal of unsupported tangible capital assets or board funded portion of supported										-
Write-down of unsupported tangible capital assets or board funded portion of supported		-		-		-		-		-
Net remeasurement gains (losses) for the year										
Endowment expenses & disbursements										
Endowment contributions										
Reinvested endowment income										
Direct credits to accumulated surplus (Describe)	-	-	-	-	-	-	-	-	-	-
Amortization of tangible capital assets										
Capital revenue recognized										
Debt principal repayments (unsupported)										
Additional capital debt or capital leases										
Net transfers to operating reserves			(97,691)		376,645					-
Net transfers from operating reserves	(354,594)						(1,209,223)			-
Net transfers to capital reserves		676,918		86,850		114,905		47,604		-
Net transfers from capital reserves		-		-		-		-		-
Other Changes										
Other Changes	-	-	-	-	-	-	-	-	-	-
Balance at May 31, 2020	4,561,601	3,074,833	(97,691)	493,247	705,070	786,534	(1,209,223)	226,861	-	28,385

**SCHEDULE OF CAPITAL REVENUE
(EXTERNALLY RESTRICTED CAPITAL REVENUE ONLY)
For the nine months ended May 31, 2020**

	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, 2019	395,346	-	-	-	114,371,311
Prior period adjustments		-	-	-	-
Adjusted balance, August 31, 2019	395,346	-	-	-	114,371,311
Add:					
Unexpended capital revenue <u>received</u> from:					
Alberta Education Capital funding (excl. IMR)	-				
Alberta Infrastructure school building & modular projects	10,377,635				
Infrastructure Maintenance & Renewal capital related to school facilities	1,564,644				
Other sources: <i>(Describe)</i> AI: CMR Stimulus	2,888,200			-	
Other sources <i>(Describe)</i> :				-	
Unexpended capital revenue <u>receivable</u> from:					
Alberta Education school building & modular (excl. IMR)	999				
Other sources: <i>(Describe)</i> prior year WH F&E AR(paid in MAY20)	(17,151)			-	
Other sources: <i>(Describe)</i>				-	
Interest earned on unexpended capital revenue	-	-	-	-	
Other unexpended capital revenue: <i>(Describe)</i>				-	
Proceeds on disposition of supported capital			-	-	
Insurance proceeds (and related interest)			-	-	
Donated tangible capital assets (Explain):					
Alberta Infrastructure managed projects					-
Transferred in (out) tangible capital assets (amortizable, @ net book value)					-
Expended capital revenue - current year	(11,639,712)	-	-	-	11,639,712
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					3,553,067
Capital revenue recognized - Other Government of Alberta					-
Capital revenue recognized - Other revenue					-
Balance at May 31, 2020	3,569,961	-	-	-	122,457,956
	(A)	(B)	(C)	(D)	
Balance of Unexpended Deferred Capital Revenue at May 31, 2020 (A) + (B) + (C) + (D)				3,569,961	

SCHEDULE OF PROGRAM OPERATIONS
For the nine months ended May 31, 2020

REVENUES	May 31, 2020							August 31, 2019
	Instruction		Plant Operations and Maintenance	Transportation	Board & System Administration	External Services	TOTAL	TOTAL
	ECS	Grades 1 - 12						
Alberta Education	8,068,668	61,896,699	8,444,493	5,851,316	3,018,636	-	87,279,813	121,910,690
Alberta Infrastructure	-	-	3,395,035	-	-	11,729	3,406,764	4,674,990
Other - Government of Alberta	-	9,326	-	-	-	-	9,326	85,870
Federal Government and First Nations	-	1,402,715	166,942	-	60,707	-	1,630,364	1,725,983
Other Alberta school authorities	-	72,430	-	-	-	-	72,430	466,815
Out of province authorities	-	-	-	-	-	-	-	-
Alberta municipalities-special tax levies	-	-	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-	-	-
Fees	196,852	1,065,772	-	375,197	-	-	1,637,821	2,623,655
Other sales and services	64,850	513,026	8,564	188,892	7,049	3,459	785,840	1,505,698
Investment income	-	-	-	-	197,143	-	197,143	338,926
Gifts and donations	-	746,895	-	-	-	-	746,895	655,687
Rental of facilities	-	-	2,600	-	-	44,374	46,974	7,877
Fundraising	-	172,777	-	-	-	-	172,777	369,195
Gains on disposal of tangible capital assets	-	-	6,126	-	-	-	6,126	7,833
Other revenue	-	-	-	-	-	-	-	-
TOTAL REVENUES	8,330,370	65,879,640	12,023,761	6,415,405	3,283,534	59,561	95,992,271	134,373,219
EXPENSES								
Certificated salaries	3,266,255	40,425,288	-	-	373,993	-	44,065,536	59,741,385
Certificated benefits	393,475	9,371,709	-	-	86,772	-	9,851,955	12,926,828
Non-certificated salaries and wages	3,005,823	8,692,651	2,827,934	544,314	1,305,617	35,916	16,412,255	22,041,814
Non-certificated benefits	734,824	2,344,298	780,351	150,130	326,270	-	4,335,873	5,515,461
SUB - TOTAL	7,400,378	60,833,947	3,608,285	694,443	2,092,651	35,916	74,665,620	100,225,488
Services, contracts and supplies	210,319	5,443,043	4,884,979	6,882,581	699,333	11,917	18,132,172	28,357,685
Amortization of supported tangible capital assets	-	-	3,541,339	-	-	11,729	3,553,067	4,674,990
Amortization of unsupported tangible capital assets	-	676,918	86,850	47,604	114,905	-	926,277	1,264,328
Supported interest on capital debt	-	-	-	-	-	-	-	-
Unsupported interest on capital debt	-	-	-	-	-	-	-	-
Other interest and finance charges	-	-	-	-	-	-	-	-
Losses on disposal of tangible capital assets	-	-	-	-	-	-	-	-
Other expense	-	-	-	-	-	-	-	-
TOTAL EXPENSES	7,610,697	66,953,908	12,121,452	7,624,628	2,906,889	59,561	97,277,135	134,522,491
OPERATING SURPLUS (DEFICIT)	719,673	(1,074,267)	(97,691)	(1,209,223)	376,645	-	(1,284,864)	(149,272)



MEMORANDUM

Date June 16, 2020

To Board of Trustees

From Shauna Boyce, Superintendent

Originator Scott Johnston, Associate Superintendent

Resource Katherine Mann, Director, Instructional Services

Governance Policy Board Policy 1: Division Foundational Statements
Board Policy 2: Role of the Board
Board Policy 12: Role of the Superintendent

Additional Reference BP 1: Vision Statement, Mission Statement
BP 2: Section 4. Communications and Community Relations
BP 2: Appendix 2.1 Board Annual Work Plan

Subject **INSTRUCTIONAL SERVICES REPORT**

Purpose

For Information. No recommendation Required.

Background

The Board of Trustees upholds the Mission for Parkland School Division (PSD) to “assure supportive learning environments, meaningful experiences and healthy relationships that create opportunities to develop resilience, to gain diversity in perspectives and to achieve enduring success.” This report is in support of the Division’s Mission and is provided with respect to the Board’s Annual Work Plan.

Report Summary

Instructional Services provides support to schools in achieving the foundational goals of Parkland School Division. The continual objective of the Instructional Services department is to assist and collaborate with school administration in instruction, programming, educational technology, exploration and analysis and educational technology throughout the school year. These assistive endeavors were

integral throughout 2019-2020 and, in particular, in ensuring success throughout the class cancellation and subsequent remote learning objectives required by schools during the global Covid-19 pandemic.

The Instructional Services Report highlights the ongoing innovative work that is being conducted in support of PSD staff and ultimately student success.

Administration would be pleased to respond to questions.

SJ:kz



Instructional Services Annual Report

June 16, 2020

Parkland School Division is a learning organization dedicated to the development of children. Instructional Services provides collaborative assistance to schools in support of their efforts to achieve school and divisional goals. Instructional Services serves school communities in the areas of pedagogy, curriculum, educational technology, educational research, and data collection and analysis.

Achievement

Instructional Services met with all schools in the Fall and in March to review their achievement data. Feedback was gathered as to how Instructional Services can support the schools moving forward with their goals. Of particular note, school administration identified Math as a Division focus, and so Instructional Services initiated work to develop diagnostic and intervention materials as well as to provide professional development opportunities.

School administrators have made a collective commitment to begin administering and submitting level literacy and numeracy benchmarking to the Division for the 20/21 school year. The launch of this initiative may be impacted based on alterations to our learning processes that may arise due to COVID-19.

Attendance

In the Fall of 19/20, Instructional Services facilitated a conversation with school administrators about student attendance data and the approach to addressing attendance concerns. School administrators have agreed to a common protocol for tracking and addressing attendance concerns. This potentially will also be impacted by our COVID-19 reality next year.

Assessment and Reporting

As reported at the May 26 PSD Board meeting, PSD launched a new, more streamlined report card. Staff have also been receiving training this year to get ready for the launch of the online gradebook. This has involved Google online meetings (GMeets) with schools to walk them through the set-up of the Gradebook. Work is also currently happening with moving the reporting for Kindergarten to an electronic report card.

Remote Learning

Instructional Services was instrumental in supporting the move to learning from home due to COVID-19. Currently the department is working with teachers to plan for program delivery in the Fall. We are planning for both scenarios of 100% learning from home and a blended scenario. Instructional Services is also coordinating the learning management systems and ed tech tools to streamline and increase consistency of use.

Official Languages in Education Programming (OLEP)

Instructional Services supported the implementation of French Immersion project funding received through OLEP. Due to COVID-19, we were required to pivot towards collaborating online and focusing the gathering of student assessment data through oral means, which fit well with the project focus of increasing oral language acquisition.

Alberta Education has made the determination to focus less of the funding on projects and so we will see an 18% reduction in funding for next year. This will be reduced again for the 21/22 year as the Province has determined to balance OLEP funds with a 50/50 split between minority language programming (francophone schools) and second language programming (French Immersion and French as a Second Language). Previously the split was 60/40 in favor of second language programming.

Dual Credit Grant

Instructional Services will begin exploring dual credit programming next year based on the receipt of a provincial grant. The project intent is to gather information around three questions:

- What kinds of dual credit programs will students be interested in and subscribe to?
- What does research tell us about where there are available niches for students to be successfully employed upon completion of training or education?
- What availability is there of post-secondary institutions to work with us in delivering the program?

The intent of the exploration is to provide systemic improvements to our dual credit programming.



MEMORANDUM

Date June 16, 2020

To Board of Trustees

From Rick Kremp, ATA, Parkland Teachers' Local 10 President, TBAC Chair

Originator Lorraine Stewart, Board Chair

Resource Trustees, Executive Team and ATA members of TBAC

Governance Policy Board Policy 8: Board Committees

Additional Reference BP 8: 8.6 Teacher Board Advisory Committee
BP 8: Appendix 8.6 Teacher Board Advisory Committee Terms of Reference

Subject **TEACHER BOARD ADVISORY COMMITTEE (TBAC)**

Purpose

Information. No recommendation is required.

Background

The Board of Trustees supports effective consultation and transparent communication with the Board and teacher representatives. The following report shares the Minutes from the June 9, 2020 forum in which participants share their perspectives for this purpose.

Report Summary

On June 9, 2020, the Teacher Board Advisory Committee met virtually online to discuss a number of topics chosen in advance by both Board and ATA Parkland Teachers' Local 10 representatives. The following report is a record of this meeting.

RK:kz



**MINUTES OF THE TEACHER BOARD ADVISORY COMMITTEE
MEETING HELD VIRTUALLY ONLINE FROM VARIOUS LOCATIONS ON
TUESDAY, JUNE 9, 2020**

ATTENDANCE:

Richard Kremp, President, Parkland Teachers' Local 10, Committee Chair
Lorraine Stewart, Board Chair, Parkland School Division
Eric Cameron, Board Vice Chair, Parkland School Division
Shauna Boyce, Superintendent, Parkland School Division
Mark Francis, Deputy Superintendent, Parkland School Division
Ashley Marshall, Parkland Teachers' Local 10
Scott Onuczko, Parkland Teachers' Local 10
Moe Teliani, Parkland Teachers' Local 10
Kerri Williams, Vice President, Parkland Teachers' Local 10
Keri Zylla, Recording Secretary

REGRETS:

Ron Heinrichs, Trustee, Parkland School Division

1. CALL TO ORDER

The meeting was called to order by Chair Kremp at 2:01 p.m.

1.1 Changes to the Agenda:

MOVED by Mr. Onuczko to accept the agenda as presented.

CARRIED

1.2 Approve Minutes of February 18, 2020 Meeting:

MOVED by Ms. Williams to accept the February 18, 2020 minutes of the Teacher Board Advisory Committee (TBAC) as presented.

CARRIED

2. UPDATES FROM DIVISION OFFICE:

Superintendent Boyce gave information on several new programs within Parkland School Division (PSD) set to launch in the 2020-2021 school year. These programs will be run through Connections for Learning:

- Parkland Student Athletic Academy (Gr. 6-9)
- Building Futures Program (Gr. 10)
- Virtual Learning (Gr. 1-12).

Program details are available on the PSD public website under Connections for Learning "Our Programs": <https://cfl.psd70.ab.ca/Programs.php>

3. UPDATES FROM ATA:

Chair Kremp shared that a teacher survey went out to Alberta Teachers' Association (ATA) related to the Covid-19 pandemic, with questions regarding wellness, financial disparity, technology and pedagogy. There is another survey examining class-sizes and Individualized Program Plans for students. Chair Kremp will share information from both surveys when it becomes available.

4. DISCUSSION ITEMS:

4.1. Relaunch 2020-2021:

Superintendent Boyce began the Relaunch Discussion referring to two documents shared by Deputy Superintendent Francis: Relaunch Considerations and the Survey Overview of the Parkland School Division Relaunch Surveys that went out to staff and parents.

Deputy Superintendent Francis highlighted safety measures for consideration as the Division plans for the relaunch of schools in the fall, and reviewed the challenges of instructional planning for the ensuing school year. Discussion ensued.

Superintendent Boyce reviewed the results from the Parkland School Division Relaunch Staff Survey with nearly 800 staff respondents and the parent survey that had nearly 5300 respondents. The collected data from the surveys revealed some of the concerns of staff and parents moving forward from physical safety to stress and wellness. Discussion ensued.

4.2. Approve Proposed TBAC Meeting Dates:

Chair Kremp presented proposed TBAC meeting dates for the 2020-2021 school year.

- October 13, 2020 - 4:15 p.m., Centre for Education
- February 16, 2021 - 4:15 p.m., ATA Office
- April 27, 2021 - 4:15 p.m. at Centre for Education
- June 8, 2021 - 5:00 p.m. Supper Meeting (ATA Hosting)

MOVED by Superintendent Boyce to accept the proposed meeting dates for the 2020-2021 school year.

CARRIED

5. ITEMS FOR FUTURE AGENDA: None

ADJOURNMENT

Meeting was adjourned 3:32 p.m.

Next Meeting: Oct 13, 2020 @ 4:15 pm, at the Centre for Education