



Parkland School Division No. 70

BOARD OF TRUSTEES

A G E N D A

January 06, 2015

Public Session: 9:30 AM

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

Parkland School Division No. 70

BOARD OF TRUSTEES REGULAR MEETING

January 06, 2015

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

A G E N D A

Page Number

1. **CALL TO ORDER at 9:30 AM**
 - 1.1. National Anthem
 - 1.2. Announcements
 - 1.3. Changes to the Agenda
 - 1.4. Approval of the Agenda
2. **APPROVAL OF MINUTES**
 - 2.1. Regular Board Meeting of December 09, 2014
3. **BUSINESS ARISING FROM THE MINUTES**
4. **DELEGATION/PRESENTATION**
 - 4.1. Tomahawk School – Quality of Life
 - 4.2. Seba Beach School – Student Engagement
5. **BOARD CHAIR REPORT**
 - 5.1. Correspondence
 - 5.1.1 Alberta Utilities Commission
 - 5.1.2 Alberta Education
6. **SUPERINTENDENT REPORT**

Recess Break / Public Question Period
7. **ACTION ITEMS**
 - 7.1. First Quarterly Financial Report (C. Jonsson)
 - 7.2. Edwin Parr Selection Committee (K. Wilkins)

Where the World Opens Up

8. ADMINISTRATION REPORTS

8.1.

9. TRUSTEE REPORTS

- 9.1. C-2 Committee (E. Cameron)
- 9.2. Alberta School Boards Association (D. Kilduff)

10. RESPONSES TO REQUEST FOR INFORMATION

11. FUTURE BUSINESS

11.1. Meeting Dates:

Open to the Public:

- Jan 20, 2015Education Committee, 9:00 am, Centre for Education
- Feb 03, 2015Regular Board Meeting 6:30 pm, Centre for Education

Closed to the Public:

- Jan 20, 2015PSD Tomorrow Committee 12:30 pm, Centre for Education

- 11.2. Topics for future agendas
- 11.3. Requests for information

12. In Camera

13. ADJOURNMENT



UNADOPTED

MINUTES OF THE REGULAR BOARD MEETING OF THE BOARD OF TRUSTEES OF PARKLAND SCHOOL DIVISION NO. 70 HELD AT THE PARKLAND SCHOOL DIVISION CENTRE FOR EDUCATION IN STONY PLAIN, ALBERTA ON DECEMBER 9, 2014

TRUSTEE ATTENDANCE:

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

ADMINISTRATION ATTENDANCE:

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

CALL TO ORDER

The meeting was called to order by Chair Cameron at 9:32 a.m.

NATIONAL ANTHEM

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

ANNOUNCEMENTS

Trustees provided a verbal report on the activities that they have participated in. Trustee Linder thanked Memorial Composite High School for the Christmas Choir performance that many Trustees attended. Trustee Kilduff acknowledged the wonderful performance of “Alice of Wonderland” produced by the students at Spruce Grove Composite High School. Trustee Cameron acknowledged the many Christmas performances and events being held in the schools.

CHANGES TO THE AGENDA

There were no additions to the agenda.

APPROVAL OF THE AGENDA

Res 162-2014

MOVED by Trustee Heinrichs that the Agenda be approved as amended.

CARRIED

APPROVAL OF THE MINUTES

Res 163-2014

MOVED by Trustee Heinrichs that the Minutes of the Regular Meeting held on November 25, 2014 be approved as amended.

CARRIED

BUSINESS ARISING FROM THE MINUTES

There was no business arising from the minutes.

Board Chair

Secretary-Treasurer

DELEGATION / PRESENTATION

Shaping the Future Conference – Memorial Composite High School

K. Wilkins introduced Memorial Composite High School students, Brendan Willey and Brayden Gerrard. The students shared information on how they became interested in entrepreneurship through the course offered at the high school. The students have started their own business named “Exoro Entrepreneurs”. They will be presenting at the “Shaping the Future” conference in January.

Mental Health Commission of Canada: Headstrong: Youth Anti-Stigma Campaign – Blueberry School Delegation

D. McConnell introduced students from Blueberry, Michaela Hemeyer, Sarah Kenyon, Brooke-Lynn Manning and Cody Sherwood, who attended a Mental Health Conference in Ottawa through the sponsorship of Headstrong. The student delegation took the opportunity to share with Trustees what they learned about mental health and the stigma that is associated with mental health. The students will be sharing this information with students in Parkland School Division and will be part of a health summit in Parkland School Division during the spring.

BOARD CHAIR REPORT

Chair Cameron reported that there was no correspondence; however there are many Christmas cards in the Board Lounge for Trustees to read.

SUPERINTENDENT REPORT

Superintendent Monds shared his Superintendent message.

Recess/Question Period Break

There was no recess called.

ACTION ITEMS

MONTHLY FINANCIAL REPORT - PERIOD ENDING OCTOBER 31

Res 164-2014

MOVED by Trustee Linder that the Board of Trustees approves the monthly financial report for the period ending October 31, 2014 as presented at the Regular Meeting of December 9, 2014.

CARRIED

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

Res 165-2014

SUPPORT BENEFIT – RATE RENEWAL

MOVED by Trustee Kucher-Johnson that the Board of Trustees approves an overall decrease of 13.78% in premiums for the Sun Life insurance plan as presented at the Regular Meeting of December 9, 2014.

CARRIED

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

Res 166-2014

DRAFT SCHOOL CALENDARS – 2015-2016, 2016-2017, 2017-2018

MOVED by Trustee Kinsey that the Board of Trustees receives as information the draft 2015/16, 2016/17, 2017/18 School Calendars as presented at the Regular Meeting of December 9, 2014; and further directs Administration to circulate the draft calendars to stakeholders for feedback.

CARRIED

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

**ADMINISTRATIVE REPORTS
SCHOOL RESOURCE OFFICER PROGRAM REPORT**

Res 167-2014 **MOVED** by Trustee Kinsey that the Board of Trustees receives as information the School Resource Officer Program Report as presented at the Regular Meeting of December 9, 2014. **CARRIED**
K. Wilkins provided information on the motion and responded to questions.

Res 168-2014 **MOVED** by Trustee Kilduff that the Board direct the Chair to send a letter of heartfelt thanks to all partners both political and administration, involved in the school resource officer program and include a copy of the report. **CARRIED**

TRUSTEE REPORTS

Res 169-2014 **PSD Tomorrow Committee**
MOVED by Trustee Cameron that the Board of Trustees receives as information the PSD Tomorrow Committee minutes of November 25, 2014 as presented at the Regular Meeting of December 9, 2014. **CARRIED**

Res 170-2014 **Audit Committee**
MOVED by Trustee Linder that the Board of Trustees receives as information the Audit Committee minutes of November 20, 2014 as presented at the Regular Meeting of December 9, 2014. **CARRIED**

Res 171-2014 **Advocacy Committee**
MOVED by Trustee Gilchrist that the Board of Trustees receives as information the Advocacy Committee minutes of November 21, 2014 as presented at the Regular meeting of December 9, 2014. **CARRIED**

Res 172-2014 **Benefits Committee**
MOVED by Trustee Kilduff that the Board of Trustees receives as information the Advocacy Committee minutes of December 1, 2014 as presented at the Regular meeting of December 9, 2014. **CARRIED**

C-2 Committee
Trustee Gilchrist provided a verbal report on the C2 Committee meeting that he attended. He reported that the committee is working very well.

FUTURE BUSINESS

Meeting Dates

Open to the Public:

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

Topics for Future Agendas

- Discussion around the GSA either at PSD Tomorrow or formal Board Meeting

Request for Information

- Report on Citizenship/services activities being held in our schools. This may be a future topic for the Education Committee.

ADJOURNMENT

The meeting was adjourned at 11:04 p.m.



MEMORANDUM

Date: January 6, 2015
To: Board of Trustees
From: Tim Monds, Superintendent
Originator: Claire Jonsson, Associate Superintendent
Subject: **MONTHLY FINANCIAL REPORT – PERIOD ENDING NOVEMBER 30, 2014**

Recommendation

That the Board of Trustees approves the monthly financial report for the period ending November 30, 2014 as presented at the Regular Meeting of January 6, 2015.

Background

The Quarterly Financial reports are part of the Accountability responsibility and authority of the Corporate Board, as defined and directed by Policy A3: Accountability. The Budget year for our Learning Organization commences September 1 of each year and concludes on August 31. Within the context of a full school year, Administration provides four Quarterly Financial reports as follows:

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

The Board will recall that in November 2014 it received and approved the Audited Financial Statements for the 2013-2014 school year. The Monthly Financial statement included within this agenda is for the period ended November 30, 2014. The Audited Financial Statements for the current school year will be presented to the Board in November 2015. With each financial report, sites are expected to be at or below the percentage thresholds defined by the point within the budget/reporting cycle. The Financial Statements include details on any variances within any site reports that are greater than 2%. For example, the Transportation Site Budget will show a higher percentage used in all quarterly statements because the Transportation Department expends its annual budget over a ten month period rather than a twelve month period.

Administration would be pleased to respond to any questions.

CJ:jlf

Statement of Revenues and Expenses- November 30, 2014
Parkland School Division

	Approved Budget ¹ 2014-15	Revised Budget ² 2014-15	YTD Actuals Nov 30/14	\$ Revised Budget Remaining	% Budget Used
Revenues					
Instruction (ECS to Grade 12)	85,425,182	86,671,638	21,861,705	64,809,934	25.22%
School Generated Funds	2,583,269	2,583,269	414,078	2,169,191	16.03%
Operation and Maintenance	7,708,404	7,911,201	1,962,394	5,948,806	24.81%
Transportation	10,492,779	10,503,374	2,831,690	7,671,684	26.96%
Board and System Administration	3,804,489	3,959,136	972,854	2,986,282	24.57%
External Services	38,680	38,680	12,692	25,988	32.81%
Supported Capital Interest	4,219	4,219	3,574	645	84.70%
Infrastructure Maintenance Renewal	1,596,231	3,278,690	522,786	2,755,904	15.94%
Capital & Debt Services	3,679,878	3,679,878	872,935	2,806,943	23.72%
Total Revenues	115,333,131	118,630,085	29,454,708	89,175,377	24.83%
Expenses					
Instruction (ECS to Grade 12)	85,127,607	86,893,090	21,321,950	65,571,139	24.54%
School Generated Funds	2,583,269	2,583,269	469,629	2,113,640	18.18%
Operation and Maintenance	7,859,209	7,868,146	1,779,894	6,088,252	22.62%
Transportation	10,433,511	10,549,106	3,177,259	7,371,847	30.12%
Board and System Administration	3,717,792	3,872,439	1,016,106	2,856,333	26.24%
External Services	38,680	38,680	8,783	29,897	22.71%
Supported Capital Interest	4,219	4,219	3,574	645	84.70%
Infrastructure Maintenance Renewal	1,596,231	3,278,690	522,786	2,755,904	15.94%
Capital & Debt Services	4,520,454	4,520,404	1,087,205	3,433,199	24.05%
Total Expenses	115,880,972	119,608,044	29,387,186	90,220,857	24.57%
Surplus/(Deficit)	(547,841)	(977,959)	67,522		
Operating Surplus (Deficit)	(547,841)	(977,959)	123,073		
School Generated Funds Surplus (Deficit)		-	(55,551)		
Surplus/(Deficit)	(547,841)	(977,959)	67,522		
Target Percentage					25.00%
	Approved Surplus/ (Deficit)	Revised Surplus/ (Deficit)	Actual Surplus/ (Deficit)		
Block					
Instruction	(326,944)	(845,972)	384,865		
Board and System Administration	-	-	(77,760)		
Operations and Maintenance	(220,897)	(26,987)	175,888		
Transportation	-	(105,000)	(359,920)		
External Services	-	-	-		
Surplus/(Deficit) from Operations	(547,841)	(977,959)	123,073		
School Generated Funds			(55,551)		
Total Surplus/(Deficit)	(547,841)	(977,959)	67,522		

1 Approved by the Board of Trustees, 27 May 2014

2 Approved by the Board of Trustees, 04 November 2014

Revenue

	Approved Budget ¹ 2014-15	Revised Budget ² 2014-15	YTD Actuals Nov 30/14	\$ Revised Budget Remaining	% Budget Used
Alberta Education					
School Jurisdiction Base Funding					
Base Instruction (Gr 1-12)	60,180,100	60,416,228	14,983,360	45,432,867	24.80%
Early Childhood Services (ECS)	2,969,160	3,248,032	948,881	2,299,151	29.21%
Home Education	41,032	45,956	10,299	35,657	22.41%
Outreach Schools	188,918	188,918	47,957	140,962	25.38%
Sub Total	63,379,210	63,899,133	15,990,496	47,908,637	25.02%
Alberta Education - Administration					
Administration allocation	3,468,646	3,631,400	907,850	2,723,550	25.00%
Sub Total	3,468,646	3,631,400	907,850	2,723,550	25.00%
Differential Cost Funding					
ECS Program Unit	3,092,865	3,407,089	869,197	2,537,892	25.51%
English as a Second Language	62,439	77,755	14,859	62,895	19.11%
First Nations, Metis & Inuit Education	738,669	738,669	177,099	561,569	23.98%
Inclusive Education	5,779,787	5,847,346	1,427,725	4,419,620	24.42%
Small Schools by Necessity	795,114	795,114	205,075	590,039	25.79%
Socio - Economic Status	797,362	806,115	194,982	611,133	24.19%
Equity of Opportunity	1,081,802	1,094,831	462,242	632,589	42.22%
Sub Total	12,348,037	12,766,918	3,351,180	9,415,738	26.25%
Differential Cost Funding - Operations and Maintenance					
Operations & Maintenance Support	7,495,972	7,724,023	1,930,233	5,793,790	24.99%
Sub Total	7,495,972	7,724,023	1,930,233	5,793,790	24.99%
Alberta Education - Other					
Institutional Programs	290,460	291,771	73,551	218,220	25.21%
Government Contributions to ATRF	5,956,942	6,270,451	1,123,446	5,147,005	17.92%
Sub Total	6,247,402	6,562,222	1,196,997	5,365,225	18.24%
Transportation Funding					
Transportation - Rural	6,163,244	6,163,244	1,540,195	4,623,049	24.99%
Special Education Transportation	657,518	657,518	164,417	493,101	25.01%
Transportation - Disabled - ECS	206,020	206,020	51,485	154,535	24.99%
Transportation - In Home - ECS	47,716	47,716	11,924	35,792	24.99%
Urban Transportation	2,307,908	2,361,489	576,746	1,784,743	24.42%
Sub Total	9,382,406	9,435,987	2,344,766	7,091,221	24.85%
Provincial Priority Targeted Funding					
Supernet Service	240,000	240,000	139,992	100,008	58.33%
Sub Total	240,000	240,000	139,992	100,008	58.33%

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2 Approved by the Board of Trustees, 04 November 2014

Revenue

	Approved Budget ¹ 2014-15	Revised Budget ² 2014-15	YTD Actuals Nov 30/14	\$ Revised Budget Remaining	% Budget Used
Capital Funding					
Infrastructure Maintenance and Renewal	1,596,231	3,278,690	522,786	2,755,904	15.94%
Sub Total	1,596,231	3,278,690	522,786	2,755,904	15.94%
Federal French Funding					
Federal French Funding	84,460	103,000	-	103,000	
Sub Total	84,460	103,000	-	103,000	
Other Provincial Support Funding - Alberta Finance					
Supported Capital Interest	4,219	4,219	3,574	645	84.70%
Sub Total	4,219	4,219	3,574	645	84.70%
Federal Government					
First Nations Tuition	1,931,198	1,701,616	318,118	1,383,498	18.70%
Sub Total	1,931,198	1,701,616	318,118	1,383,498	18.70%
From Alberta School Authorities					
Tuition Fees	33,571	33,571		33,571	
Sub Total	33,571	33,571		33,571	
From Municipalities					
Joint Use Agreements	23,000	23,000	8,512	14,488	37.01%
Sub Total	23,000	23,000	8,512	14,488	37.01%
Private Organizations					
Transportation - Private Schools	80,900	87,563		87,563	
Transportation Insurance	186,215	182,505		182,505	
Sub Total	267,115	270,068		270,068	
Individuals					
Tuition Fees	11,250	11,250	400	10,850	3.56%
Transportation Fees	810,939	765,000	484,404	280,596	63.32%
Donations	146,091	146,091	81,150	64,941	55.55%
Rentals - Facilities	15,680	15,680	1,680	14,000	10.71%
Instructional Material Fees	747,948	717,986	384,086	333,899	53.49%
School Based Course Material Fees	640,787	733,855	358,299	375,556	48.82%
Other Student Fees	826,312	826,312	163,296	663,016	19.76%
Interest & Investment Income	193,653	187,061	39,268	147,793	20.99%
Misc. Sales	461,210	575,210	170,682	404,528	29.67%
Fundraising	1,297,915	1,297,915	184,005	1,113,910	14.18%
Sub Total	5,151,785	5,276,360	1,867,270	3,409,090	35.39%
Other					
Amortization of Capital Allocations	3,679,878	3,679,878	872,935	2,806,943	23.72%
Sub Total	3,679,878	3,679,878	872,935	2,806,943	23.72%
TOTAL REVENUES	115,333,131	118,630,084	29,454,708	89,175,378	24.83%

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Allocation of Revenue and Expenses to Programs
November 30, 2014

REVENUES	Instruction	Operations and Maintenance of Schools & Maintenance Shops	Transportation	Board & System Administration	External Services	TOTAL
Alberta Education	\$20,678,664	\$2,453,019	\$2,344,766	\$907,850	\$0	\$26,384,299
Other - Government of Alberta	\$0	\$3,574	\$0	\$0	\$0	\$3,574
Federal Government and First Nations	\$270,400	\$34,991	\$0	\$12,727	\$0	\$318,118
Other Alberta school authorities	\$0	\$0	\$0	\$0	\$0	\$0
Out of province authorities	\$0	\$0	\$0	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0	\$0	\$0	\$0
Fees	\$906,081		\$484,404			\$1,390,485
Other sales and services	\$168,491	\$0	\$2,520	\$0	\$8,183	\$179,194
Investment income	\$0	\$0	\$0	\$39,268	\$0	\$39,268
Gifts and donations	\$81,150	\$0	\$0	\$0	\$0	\$81,150
Rental of facilities	\$0	\$1,080	\$0	\$0	\$600	\$1,680
Fundraising	\$184,005	\$0	\$0	\$0	\$0	\$184,005
Gains on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0
Amortization of capital allocations	\$0	\$869,025	\$0		\$3,910	\$872,935
Other revenue	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$22,288,791	\$3,361,689	\$2,831,690	\$959,845	\$12,693	\$29,454,708
EXPENSES						
Certificated salaries	\$13,247,971			\$122,770	\$0	\$13,370,741
Certificated benefits	\$2,330,223			\$31,809	\$0	\$2,362,032
Non-certificated salaries and wages	\$3,423,197	\$899,768	\$134,355	\$406,583	\$5,275	\$4,869,178
Non-certificated benefits	\$894,112	\$243,141	\$25,860	\$90,151	\$0	\$1,253,264
SUB - TOTAL	\$19,895,503	\$1,142,909	\$160,215	\$651,313	\$5,275	\$21,855,215
Services, contracts and supplies	\$1,496,301	\$1,159,771	\$3,017,045	\$364,460	\$3,508	\$6,041,085
Direct Cost of Fundraising and Fees	\$400,106					\$400,106
Amortization of supported capital assets	\$0	\$869,025			\$3,910	\$872,935
Amortization of unsupported capital assets	\$167,567	\$10,522	\$14,350	\$21,832		\$214,271
Interest and charges	\$0	\$3,574	\$0	\$0	\$0	\$3,574
Losses on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0
Other expense	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$21,959,477	\$3,185,801	\$3,191,610	\$1,037,605	\$12,693	\$29,387,186
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$329,314	\$175,888	(\$359,920)	(\$77,760)	\$0	\$67,522

Expenses

By Program	Approved Budget¹ 2014-15	Revised Budget² 2014-15	YTD Actuals Nov 30/14	\$ Revised Budget Remaining	% Budget Used
Early Childhood Services	4,626,930	5,267,881	852,165	4,415,716	16.18%
Instruction	83,083,946	84,208,477	20,939,414	63,269,063	24.87%
Board & System Administration	3,717,792	3,872,439	1,016,106	2,856,333	26.24%
Plant Operations & Maintenance	7,859,209	7,868,146	1,779,894	6,088,252	22.62%
Infrastructure Maintenance Renewal	1,596,231	3,278,690	522,786	2,755,904	15.94%
Transportation	10,433,511	10,549,106	3,177,259	7,371,847	30.12%
External Services	38,680	38,680	8,783	29,897	22.71%
Debt Services	4,219	4,219	3,574	645	84.70%
Amortization of Property and equipment	4,520,454	4,520,404	1,087,205	3,433,199	24.05%
TOTAL EXPENSES	115,880,972	119,608,044	29,387,186	90,220,857	24.57%

By Category	Approved Budget 2013-14	Revised Budget² 2013-14	YTD Actuals Nov 30/14	\$ Revised Budget Remaining	% Budget Used
Salaries, wages and benefits	85,264,393	86,889,712	21,855,213	65,034,498	25.15%
Services, contracts and supplies	21,912,406	22,331,750	5,518,302	16,813,448	24.71%
School generated funds	2,583,269	2,583,269	400,106	2,183,163	15.49%
Infrastructure maintenance renewal	1,596,231	3,278,690	522,786	2,755,904	15.94%
Amortization of property and equipment	4,520,454	4,520,404	1,087,205	3,433,199	24.05%
Interest on long-term debt	4,219	4,219	3,574	645	84.70%
TOTAL EXPENSES	115,880,972	119,608,044	29,387,186	90,220,857	24.57%

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2 Approved by the Board of Trustees 04 November 2014

Expenses by Site - November 30, 2014

Parkland School Division

Site	Approved Budget Expenditures ¹ 2014-15	Revised Budget Expenditures ² 2014-15	Budgeted Reserves/ (Deficits) 2014-15	Total Revised Budget 2014-15	YTD Actuals Nov 30/14	\$ Revised Budget Remaining	% Budget Used	Variance Explanation
Governance	584,048	609,799		609,799	205,265	404,535	33.66%	Annual memberships paid (+12% of spend)
Office of the Superintendent	497,041	515,139		515,139	133,151	381,988	25.85%	
Human Resources	437,054	440,068		440,068	88,906	351,162	20.20%	
Deputy Superintendent	698,946	714,460		714,460	155,974	558,486	21.83%	
Learning Services	1,955,815	2,019,950		2,019,950	490,459	1,529,491	24.28%	
Business & Finance	2,001,082	2,119,427		2,119,427	424,449	1,694,978	20.03%	
Tech Support Services	1,767,219	1,812,190		1,812,190	444,664	1,367,525	24.54%	
Print Centre	87,000	87,000		87,000	78,309	8,691	90.01%	Chargeback processed quarterly
Student Transportation	10,433,511	10,549,106		10,549,106	3,177,259	7,371,847	30.12%	Expenses mainly over 10 months (expect 20%)
Maintenance	4,125,785	4,136,535		4,136,535	949,218	3,187,317	22.95%	Combine Maintenance and Custodial (14.9%)
Custodial	3,408,104	3,421,291		3,421,291	839,057	2,582,234	24.52%	
Instructional Pool	1,713,426	1,717,702		1,717,702	393,344	1,324,358	22.90%	
Instructional Pool - Projected		-	495,965	495,965				
Blueberry	3,528,284	3,814,911	-	3,814,911	953,087	2,861,824	24.98%	
Brookwood	4,319,746	4,406,449	6,595	4,413,044	1,123,393	3,289,651	25.46%	
École Broxton Park	5,002,064	5,069,409	71,290	5,140,699	1,249,019	3,891,680	24.30%	
Connections for Learning	1,260,887	1,283,247	28,388	1,311,635	297,540	1,014,095	22.68%	
Duffield	1,980,230	2,167,557	18,845	2,186,402	516,523	1,669,879	23.62%	
Entwistle	1,084,188	1,046,359	(36,239)	1,010,120	262,888	747,232	26.03%	
Forest Green	1,824,313	1,969,459	6,051	1,975,510	494,380	1,481,130	25.03%	
Graminia	3,215,327	3,398,203	12,906	3,411,109	800,478	2,610,630	23.47%	
Greystone Centennial Middle	4,244,028	4,142,990	92,604	4,235,594	1,022,174	3,213,420	24.13%	
High Park	3,046,899	2,989,770		2,989,770	730,045	2,259,725	24.42%	
Keephills	595,788	505,248		505,248	132,542	372,705	26.23%	
Memorial Composite High	7,371,546	7,504,571	28,611	7,533,182	1,921,761	5,611,421	25.51%	Combine Memorial Composite & Outreach
Memorial Outreach	656,215	600,776	-	600,776	140,610	460,165	23.40%	
École Meridian Heights	4,865,311	4,615,040		4,615,040	1,194,220	3,420,820	25.88%	
Millgrove	3,603,088	3,524,772	78,958	3,603,730	856,905	2,746,825	23.78%	
Muir Lake	2,755,966	2,820,315	47,009	2,867,324	707,331	2,159,993	24.67%	
Parkland Village	1,766,632	1,886,066	30,070	1,916,136	479,317	1,436,818	25.01%	
Seba Beach	886,266	809,853	-	809,853	221,182	588,671	27.31%	
Spruce Grove Composite High	6,482,400	6,907,621	180,923	7,088,544	1,704,247	5,384,297	24.04%	Combine Spruce Grove Composite & Outreach
Spruce Grove Outreach	405,242	421,063	3,562	424,625	79,614	345,012	18.75%	
Stony Plain Central	3,103,669	3,312,339	66,118	3,378,457	883,160	2,495,297	26.14%	
Tomahawk	1,091,288	1,020,556	87,370	1,107,926	266,733	841,193	24.07%	
Wabamun	1,027,416	1,047,319	7,648	1,054,967	225,746	829,221	21.40%	
Woodhaven Middle	3,819,190	3,991,003	(138,257)	3,852,746	979,529	2,873,217	25.42%	
Innovation and Teaching	-	-	-	-	8,123	(8,123)		
Resiliency Program	116,521	118,666	-	118,666	56,320	62,346	47.46%	Supported by increased donations and revenue
Real Program	1,557,652	1,481,481	-	1,481,481	413,159	1,068,322	27.89%	
Alternative Program	1,127,566	813,248	-	813,248	219,501	593,746	26.99%	
Early Education	3,073,104	3,340,050	-	3,340,050	783,439	2,556,611	23.46%	Budget supported fully by Program Unit Funding
Total Expenses	101,519,857	103,151,011	1,088,417	104,239,428	26,103,024	78,136,404	25.04%	
Target Percentage							25.00%	

1 Approved by the Board of Trustees, 28 May 2013

2 Revised May 31, 2014

Expenses by Site - November 30, 2014
Parkland School Division

	Approved Budget Expenditures ¹ 2014-15	Revised Budget Expenditures ² 2014-15	Budgeted Reserves/ (Deficits) 2014-15	Total Revised Budget 2014-15	YTD Actuals Nov 30/14	\$ Revised Budget Remaining	% Budget Used	Variance Explanation
Other Sites								
Capital and Debt Services	4,224,673	4,324,623	-	4,324,623	1,168,302	3,156,321	27.02%	
Infrastructure Maintenance Renewal	1,596,231	3,278,690	-	3,278,690	522,786	2,755,904	15.94%	
School Generated Funds	2,583,269	2,583,269	-	2,583,269	469,629	2,113,640	18.18%	
Government Contributions to ATRF	5,956,942	6,270,451	-	6,270,451	1,123,446	5,147,005	17.92%	Fully supported by Alberta Education
Leadership Council	-	-	-	-	-	-	-	
	14,361,115	16,457,033	-	16,457,033	3,284,162	13,172,871	19.96%	
						-		
Total Expenses	115,880,972	119,608,044	1,088,417	120,696,461	29,387,186	91,309,274	24.35%	

1 Approved by the Board of Trustees, 28 May 2013

2 Revised May 31, 2014

PARKLAND SCHOOL DIVISION NO. 70

INTERIM FINANCIAL STATEMENTS

November 30, 2014

TABLE OF CONTENTS

	<u>Page</u>
Statement of Financial Position	1
Statement of Operations	2
Statement of Cash Flows	3
Statement of Changes in Net Debt	4
Schedule of Changes in Accumulated Surplus	5
Schedule of Capital Revenue	7
Schedule of Program Operations	8

STATEMENT OF FINANCIAL POSITION
As at November 30, 2014

	November 30, 2014	August 31, 2014
FINANCIAL ASSETS		
Cash and cash equivalents	\$11,653,959	\$12,397,831
Accounts receivable (net after allowances)	\$1,186,146	\$1,098,019
Portfolio investments	\$0	\$0
Other financial assets	\$0	\$0
Total financial assets	\$12,840,105	\$13,495,850
LIABILITIES		
Bank indebtedness	\$0	\$0
Accounts payable and accrued liabilities	\$3,661,067	\$4,058,457
Deferred revenue	\$80,597,604	\$81,153,646
Employee future benefit liabilities	\$0	\$0
Other liabilities	\$0	\$0
Debt		
Supported: Debentures and other supported debt	\$22,346	\$37,716
Unsupported: Debentures and capital loans	\$0	\$0
Capital leases	\$0	\$0
Mortgages	\$0	\$0
Total liabilities	\$84,281,018	\$85,249,819
Net Financial Assets (Net Debt)	(\$71,440,913)	(\$71,753,969)
NON-FINANCIAL ASSETS		
Tangible Capital assets		
Land	\$4,167,683	\$4,167,683
Construction in progress	\$0	\$826,444
Buildings	\$132,441,295	
Less: Accumulated amortization	-\$53,776,950	\$78,664,345
Equipment	\$8,823,554	
Less: Accumulated amortization	-\$7,120,555	\$1,702,999
Vehicles	\$1,203,065	
Less: Accumulated amortization	-\$1,088,117	\$114,948
Computer Equipment	\$2,193,348	
Less: Accumulated amortization	-\$1,616,383	\$576,964
Total tangible capital assets	\$85,226,940	\$86,314,145
Prepaid expenses	\$911,422	\$69,751
Other non-financial assets	\$0	\$0
Total non-financial assets	\$86,138,362	\$86,383,896
ACCUMULATED SURPLUS		
Accumulated Surplus (Deficit)	\$14,697,448	\$14,629,926

STATEMENT OF OPERATIONS
For the three months ended November 30, 2014

	Annual Budget 2014-2015	November 30, 2014	November 30, 2013
REVENUES			
Alberta Education	\$107,837,782	\$27,257,234	\$26,876,592
Other - Government of Alberta	\$4,219	\$3,574	\$8,050
Federal Government and First Nations	\$2,015,658	\$318,118	\$494,416
Other Alberta school authorities	\$33,571	\$0	\$0
Out of province authorities	\$11,250	\$0	\$0
Alberta Municipalities	\$23,000	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$3,025,986	\$1,390,485	\$1,459,008
Other sales and services	\$728,325	\$179,194	\$117,322
Investment income	\$193,653	\$39,268	(\$5,161)
Gifts and donations	\$146,091	\$81,150	\$75,463
Rental of facilities	\$15,680	\$1,680	\$5,477
Fundraising	\$1,297,915	\$184,005	\$333,717
Gains (losses) on disposal of capital assets	\$0	\$0	\$0
Other revenue	\$0	\$0	\$0
Total Revenues	\$115,333,131	\$29,454,708	\$29,364,884
EXPENSES			
Instruction	\$88,345,414	\$21,959,477	\$21,596,908
Plant operations and maintenance	\$13,183,971	\$3,185,801	\$3,061,972
Transportation	\$10,492,780	\$3,191,610	\$3,156,394
Administration	\$3,804,489	\$1,037,605	\$1,002,618
External services	\$54,318	\$12,693	\$6,420
Total Expenses	\$115,880,972	\$29,387,186	\$28,824,312
Operating surplus (deficit)	(\$547,841)	\$67,522	\$540,572

STATEMENT OF CASH FLOW
For the three months ended November 30, 2014

	November 30, 2014	August 31, 2014
CASH FLOWS FROM:		
A. OPERATING TRANSACTIONS		
Operating surplus (deficit)	\$67,522	(\$188,974)
Add (Deduct) items not affecting cash:		
Total amortization expense	\$1,087,206	\$4,556,293
Gains on disposal of capital assets	\$0	\$0
Losses on disposal of capital assets	\$0	\$0
Expended deferred capital revenue recognition	\$872,935	\$3,451,094
Changes in:		
Accounts receivable	(\$88,127)	(\$263,525)
Prepays	(\$841,671)	\$165,732
Financial assets	\$0	\$0
Non financial assets	\$0	\$0
Accounts payable and accrued liabilities	(\$397,390)	(\$713,748)
Deferred revenue (Excluding EDCR)	(\$1,428,977)	(\$4,813,311)
Employee future benefit liabilities	\$0	\$0
Other (describe)	\$0	\$0
Total cash flows from operating transactions	(\$728,502)	\$2,193,560
B. CAPITAL TRANSACTIONS		
Purchases of capital assets		
Land	\$0	\$0
Buildings	\$0	(\$2,322,877)
Equipment	\$0	(\$523,373)
Vehicles	\$0	\$0
Computer Equipment	\$0	(\$217,283)
Net proceeds from disposal of capital assets	\$0	\$0
Other (describe)	\$0	\$0
Total cash flows from capital transactions	\$0	(\$3,063,533)
C. INVESTING TRANSACTIONS		
Changes in portfolio investments	\$0	\$0
Remeasurement gains (losses) reclassified to the statement of operations	\$0	\$0
Other (describe)	\$0	\$0
Total cash flows from investing transactions	\$0	\$0
D. FINANCING TRANSACTIONS		
Issue of Debt	\$0	\$0
Repayment of debt	(\$15,370)	(\$118,129)
Other (describe)	\$0	\$0
Total cash flows from financing transactions	(\$15,370)	(\$118,129)
Increase (decrease) in cash and cash equivalents	(\$743,872)	(\$988,102)
Cash and cash equivalents, at beginning of year	\$12,397,831	\$13,385,933
Cash and cash equivalents, at end of year	\$11,653,959	\$12,397,831

STATEMENT OF CHANGES IN NET FINANCIAL ASSETS (NET DEBT)

For the year ended November 30, 2014 (in dollars)

	November 30, 2014	August 31, 2014
Operating surplus (deficit)	\$67,522	(\$188,974)
Net remeasurement gains and (losses)	\$0	\$0
Effect of changes in tangible capital assets		
Acquisition of capital assets	\$0	(\$3,063,533)
Amortization of capital assets	\$1,087,206	\$4,556,293
Net carrying value of capital assets disposed of	\$0	\$0
Write-down carrying value of capital assets	\$0	\$0
Total effect of changes in tangible capital assets	\$1,087,206	\$1,492,760
Changes in:		
Prepays	(\$841,671)	\$165,732
Other non-financial assets		\$0
Increase (decrease) in net financial assets (net debt)	\$313,057	\$1,469,518
Net financial assets (net debt), at beginning of year	(\$71,753,971)	(\$73,223,488)
Net financial assets (net debt), at end of year	(\$71,440,914)	(\$71,753,971)

SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
For the period ended November 30, 2014 (in dollars)

School Jurisdiction Code: _____ 2305

	ACCUMULATED SURPLUS	INVESTMENT IN TANGIBLE CAPITAL ASSETS	UNRESTRICTED SURPLUS	INTERNAL RESTRICTED RESERVES BY PROGRAM											
				TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES	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, 2014	\$14,629,927	\$5,684,850	\$943,769	\$3,442,156	\$4,559,151	\$2,961,661	\$2,254,381	\$0	\$624,820	\$275,248	\$1,454,843	\$205,247	\$196,722	\$0	\$28,385
Prior period adjustments:															
	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjusted Balance, Aug. 31, 2014	\$14,629,927	\$5,684,850	\$943,769	\$3,442,156	\$4,559,151	\$2,961,661	\$2,254,381	\$0	\$624,820	\$275,248	\$1,454,843	\$205,247	\$196,722	\$0	\$28,385
Operating surplus (deficit)	\$67,522		\$67,522												
Board funded capital additions		(\$0)	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Disposal of unsupported capital assets	\$0	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0
Disposal of supported capital assets (board funded portion)	\$0	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0
Writedown of unsupported capital assets	\$0	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0
Writedown of supported capital assets (board funded portion)	\$0	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0
Net remeasurement gains (losses) for the year	\$0		\$0												
Direct credits to accumulated surplus	\$0	\$0	\$0												
Amortization of capital assets		(\$1,087,206)	\$1,087,206												
Amortization of capital contributions		\$872,935	(\$872,935)												
Debt principal repayments (unsupported)		\$0	\$0												
Externally imposed endowment restrictions			\$0	\$0		\$0		\$0		\$0		\$0		\$0	
Net transfers to operating reserves			(\$505,202)	\$505,202		\$329,314		\$175,888		\$0		\$0		\$0	
Net transfers from operating reserves			\$437,680	(\$437,680)		\$0		\$0		(\$77,760)		(\$359,920)		\$0	
Net transfers to capital reserves			(\$214,271)		\$214,271		\$167,567		\$10,522		\$21,832		\$14,350		\$0
Net transfers from capital reserves			(\$0)		\$0		\$0		\$0		\$0		\$0		\$0
Assumption/transfer of other operations' surplus	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Balance at November 30, 2014	\$14,697,448	\$5,470,579	\$943,770	\$3,509,678	\$4,773,421	\$3,290,975	\$2,421,947	\$175,888	\$635,342	\$197,488	\$1,476,674	(\$154,673)	\$211,073	\$0	\$28,385

**SCHEDULE OF CAPITAL REVENUE
(EXTERNALLY RESTRICTED CAPITAL CONTRIBUTIONS ONLY)
For the 3 months ended November 30, 2014 (in dollars)**

	Unexpended Deferred Capital Revenue				Expended Deferred Capital Revenue
	Provincially Approved & Funded Projects (A)	Surplus from Provincially Approved Projects (B)	Proceeds on Disposal of Provincially Funded Tangible Capital Assets (C)	Unexpended Deferred Capital Revenue from Other Sources (D)	
Balance at August 31, 2014	\$140,160	\$0	\$0	\$0	\$80,629,289
Prior period adjustments	\$0	\$0	\$0	\$0	\$0
Adjusted balance, August 31, 2014	\$140,160	\$0	\$0	\$0	\$80,629,289
Add:					
Unexpended capital revenue from:					
Alberta Education school building and modular projects	\$ -				
Other Government of Alberta AR	\$0				
Federal Government and First Nations	\$0				
Other sources	\$0				
Unexpended capital revenue <u>receivable</u> from:					
Alberta Education school building & modular (excl. IMR)	\$ -				
Other sources: (Describe)	\$ -			\$ -	
Other sources: (Describe)	\$ -			\$ -	
Interest earned on unexpended capital revenue		\$ -	\$ -	\$ -	
Other capital grants and donations	\$0				
Net proceeds on disposal of supported capital assets	\$0				
Insurance proceeds (and related interest)	\$0				
Donated tangible capital assets (Explain):		\$0	\$0	\$0	\$0
Alberta Schools Alternative Program (ASAP), Building Alberta School Construction Program, (BASCP) and other Alberta		\$0	\$0	\$0	\$0
Transferred in (out) tangible capital assets (amortizable, @ net book value)		\$0	\$0	\$0	\$0
Expended capital allocations - current year	\$0	\$0	\$0	\$0	\$0
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					\$ 872,935
Capital revenue recognized - Other Government of Alberta					\$ -
Capital revenue recognized - Other revenue					\$ -
Balance at November 30, 2014	\$140,160	\$0.00	\$0.00	\$0.00	\$79,756,355
Balance of Unexpended Deferred Capital Revenue at November 30, 2014				\$ 140,160	

* Infrastructure Maintenance Renewal (IMR) Program allocations are excluded from this Statement, since those allocations are not externally restricted to capital.

SCHEDULE OF PROGRAM OPERATIONS
For the three months ended November 30, 2014

REVENUES	Instruction (Grades ECS-12)	Plant Operations and Maintenance	Transportation	Board & System Administration	External Services	TOTAL
(1) Alberta Education	\$20,678,664	\$3,322,044	\$2,344,766	\$907,850	\$3,910	\$27,257,234
(2) Other - Government of Alberta	\$0	\$3,574	\$0	\$0	\$0	\$3,574
(3) Federal Government and First Nations	\$270,400	\$34,991	\$0	\$12,727	\$0	\$318,118
(4) Other Alberta school authorities	\$0	\$0	\$0	\$0	\$0	\$0
(5) Out of province authorities	\$0	\$0	\$0	\$0	\$0	\$0
(6) Alberta Municipalities-special tax levies	\$0	\$0	\$0	\$0	\$0	\$0
(7) Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
(8) Fees	\$906,080.84		\$484,404.00		\$0.00	\$1,390,485
(9) Other sales and services	\$168,491	\$0	\$2,520	\$0	\$8,183	\$179,194
(10) Investment income	\$0	\$0	\$0	\$39,268	\$0	\$39,268
(11) Gifts and donations	\$81,150	\$0	\$0	\$0	\$0	\$81,150
(12) Rental of facilities	\$0	\$1,080	\$0	\$0	\$600	\$1,680
(13) Fundraising	\$184,005	\$0	\$0	\$0	\$0	\$184,005
(14) Gains on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0
(15) Other revenue	\$0	\$0	\$0	\$0	\$0	\$0
(16) TOTAL REVENUES	\$22,288,791	\$3,361,689	\$2,831,690	\$959,845	\$12,693	\$29,454,708
EXPENSES						
(17) Certificated salaries	\$13,247,971			\$122,770	\$0	\$13,370,741
(18) Certificated benefits	\$2,330,223			\$31,809	\$0	\$2,362,032
(19) Non-certificated salaries and wages	\$3,423,197	\$899,768	\$134,355	\$406,583	\$5,275	\$4,869,178
(20) Non-certificated benefits	\$894,112	\$243,141	\$25,860	\$90,151	\$0	\$1,253,264
(21) SUB - TOTAL	\$19,895,503	\$1,142,909	\$160,215	\$651,313	\$5,275	\$21,855,215
(22) Services, contracts and supplies	\$1,896,407	\$1,159,771	\$3,017,045	\$364,460	\$3,508	\$6,441,191
(23) Amortization of supported tangible capital assets		\$869,025	\$0	\$0	\$3,910	\$872,935
(24) Amortization of unsupported tangible capital assets	\$167,567	\$10,522	\$14,350	\$21,832	\$0	\$214,271
(25) Supported interest on capital debt	\$0	\$3,574	\$0	\$0	\$0	\$3,574
(26) Losses on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0
(27) Other expense	\$0	\$0	\$0	\$0	\$0	\$0
(28) TOTAL EXPENSES	\$21,959,477	\$3,185,801	\$3,191,610	\$1,037,605	\$12,693	\$29,387,186
(29) OPERATING SURPLUS (DEFICIT)	\$329,314	\$175,888	(\$359,920)	(\$77,760)	\$0	\$67,522

PARKLAND SCHOOL DIVISION NO. 70
MANAGEMENT'S DISCUSSION AND ANALYSIS
November 30, 2014

Management's discussion and analysis

The following is a discussion of the financial condition and results of operations of Parkland School Division No. 70 (the Division) for the three months ended November 30, 2014 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).

<u>Section</u>	<u>Contents</u>	<u>Page</u>
1. Significant Changes and Events	A summary of significant changes and events during the period and their effect on the financial condition of the Division	2
2. Results from Operations	A detailed discussion of operating results	3
3. Financial Condition	A discussion of significant changes in the Statement of Financial Position	7
4. IMR Projects 2014-15	Current status of IMR projects for 2014-15	8

1. Significant Changes and Events

1.1 Labour Relations

Parkland School Division No. 70 (the Division) has collective agreements for the 2014-15 school year with all of its key employee groups. For the two support staff unions the agreements expire August 31, 2015. The province has legislated a four year modified Framework agreement expiring August 31, 2016 that addresses compensation and workload for all teachers.

1.2 Benefits Cost

Benefit costs for teachers will be decreasing by 1% while for support staff they have increased slightly during 2014-15 as expected.

1.3 Provincial Funding

Total revenues for the Division are anticipated to increase by 5.39% over 2013-2014. This is primarily from enrolment growth funding and an increase to the Infrastructure Maintenance and Renewal (IMR) grant.

The 2014-2015 Provincial budget includes a provision for an increase in general student enrolment, however, base instructions grant rates remain at 2013-2014 levels. Base funding represents 59.1% of all revenues for this period.

To encourage small class sizes for early learners, class size grants have increased by 2%.

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

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

Addressing the shortage of schools in Alberta, on October 8, 2014 the Province committed additional capital and maintenance funding to fast-track capacity growth. This included the commitment for a second new K-9 school to be located in the City of Spruce Grove. In addition four new modular classrooms that are fully supported by the Alberta Government were approved. With the five modular classrooms installed for the 2014-15 year (detailed below) this will assist the Parkland School Division with our challenge to provide additional classrooms in the City of Spruce Grove.

1.4 Contractual Obligations

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

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

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

1.5 Capital Projects

The Division's request for an additional five modular classrooms for the 2014-15 school year was approved. A cost-sharing approach with the province is being used. The Division is providing \$100,000 from Capital Reserves for the transport and installation of two modular classrooms for Brookwood School (the Provincial share is \$199,110). The Division is also providing \$150,000 from Capital reserves for the transport and installation of three modular classrooms for Greystone Centennial School (the Provincial share will be \$253,200).

1.6 Accounting Changes to Public Sector Accounting Standards

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

2. Results from Operations

With one quarter of the year complete, the target for utilisation is 25%.

2.1 Revenues

2.1.1 Revenue from Provincial Government

Annual Budget 2014-15	Three months ended November 30, 2014	% of Target	Three months ended November 30, 2013	Change %
\$107,842,001	\$27,260,808	25.28%	\$26,884,642	1.40%

The Alberta Government is the key revenue source of the Division providing 93.5% of its revenues.

Revenue from the Government of Alberta was 0.28% higher than budget due primarily to higher enrollments than projected (156 students) offsetting a timing variance for provincial grant funds being only partially received.

Compared to the previous year these revenues have increased 1.40% due to increases in enrollments (274 students) offsetting a timing variance for provincial grant receipts.

2.1.2 Revenue from Federal Government

Annual Budget 2014-15	Three months ended November 30, 2014	% of Target	Three months ended November 30, 2013	Change %
\$2,015,658	\$318,118	15.78%	\$494,416	-35.66%

The Federal Government provides funding for French Language Education and First Nation students. Revenues from the Federal Government were 9.22% lower than initially budgeted as actual enrollments were lower than initially budgeted by 25 students (-12.1%).

Revenues have reduced 35.66% from last year as enrollment declined 8.1% (16 students) and there is a timing variance as federal grants have not been received as planned.

2.1.3 Other Revenues

Annual Budget 2014-15	Three months ended November 30, 2014	% of Target	Three months ended November 30, 2013	Change %
\$5,475,471	\$1,875,782	34.26%	\$1,985,826	-5.54%

Other revenues are 9.26% higher than target as fee collections are larger in the first quarter.

Other revenues have decreased by 5.54% over last year due to normal fluctuations in School Generated Funds activity.

2.2 Expenditures

2.2.1 Salaries, Wages and Benefits

Annual Budget 2014-15	Three months ended November 30, 2014	% of Target	Three months ended November 30, 2013	Change %
\$85,264,393	\$21,855,215	25.63%	\$21,650,225	0.95%

Salaries, wages and benefits are 0.63% higher than budgeted due to positions added after the May budget to support additional enrollments offsetting the timing variance from lower Alberta Teachers Retirement Fund costs incurred.

There was a 0.95% increase over last year in this category due to the increased staffing levels.

2.2.2 Service, contracts and supplies

Annual Budget 2014-15	Three months ended November 30, 2014	% of Target	Three months ended November 30, 2013	Change %
\$24,495,675	\$5,918,405	24.16%	\$5,708,892	3.67%

This category is 0.84% under the initial target as seasonal costs (Natural gas, electricity, grounds maintenance, snow removal) are lower than average and schools spent less than planned in the first three months.

Expenditures are 3.67% higher than last year due to enrollment growth, expenditure timing changes and cost increases.

2.2.3 Infrastructure Maintenance Renewal

Annual Budget 2014-15	Three months ended November 30, 2014	% of Target	Three months ended November 30, 2013	Change %
\$1,596,231	\$522,786	32.75%	\$330,941	57.97%

Spending fluctuates within the Infrastructure, Maintenance and Renewal program due to the project-based nature of the spending. This year's significant increase in funding from last year is reflected in the 57.97% increase in spend to date. More detail on the program can be found in section 4.

2.2.4 Other Expenses

Annual Budget 2014-15	Three months ended November 30, 2014	% of Target	Three months ended November 30, 2013	Change %
\$4,524,673	\$1,090,780	24.11%	\$1,134,254	-3.83%

Other expenses include amortization of capital assets and are on target. They are slightly lower than last year as the asset base ages reducing amortization.

2.3 Excess of Revenues over Expenses

Overall, the Division had a surplus for the three month period of \$67,522. This included a surplus from operations of \$123,073 offset by a shortfall in School generated Funds of \$55,551. This corresponds to the following blocks and is compared to the same period last year:

Block	Budget 2014-15	Actual 2014-15	Actual 2013-14
Instruction	\$ (326,944)	384,865	\$ 1,022,286
Administration	-	(77,760)	(100,278)
Operations and Maintenance	(220,897)	175,888	121,376
Transportation	-	(359,920)	(502,812)
Total	(\$547,841)	123,073	\$540,572
Add: SGF		(55,551)	
Total	\$ (547,841)	\$ 67,522	\$ 540,572

The Instructional block had a surplus of \$384,865 which included an operating surplus of \$440,416 offset by a deficit in School Generated Funds of \$55,551. School spending was slightly lower than planned and \$183,339 of 2013-14 prepaid IMR costs were recovered.

The Administration block had a smaller shortfall than last year as several larger costs are paid in the first quarter (Memberships and software licenses).

The Operations and Maintenance block had a small surplus of \$121,376 as several seasonal costs have not been incurred yet.

The Transportation block had a small shortfall, in line with last year, as expenses are paid over 10 months while revenues are received over 12.

2.4 Accumulated Surplus from Operations

Block	Reserves at Sept 1, 2014	Surplus (Deficit) Nov 30, 2014	Operating Reserves Nov 30, 2014
Instruction	\$ 1,892,877	384,865	\$ 2,277,742
Administration	275,248	(77,760)	197,488
Operations and Maintenance	-	175,888	175,888
Transportation	205,247	(359,920)	(154,673)
Total	2,373,372	123,073	2,496,445
Unrestricted Surplus	943,769		943,769
Accumulated Surplus from Operations (Excluding SGF)	3,317,141	123,073	3,440,214
Add: SGF	1,068,783	(55,551)	1,013,232
Accumulated Surplus from Operations	\$ 4,385,924	67,522	\$ 4,453,446

The financial health indicator Accumulated Operating Surplus to Expense Ratio (A.O.S.%) is 2.88% excluding School Generated Funds.

3. Financial Condition

The following explains the changes in the Statement of Financial Position at November 30, 2014.

	Nov 30, 2014	Aug 31, 2014	Change	Explanation for Change
	(a)	(b)	(a)-(b)	
Financial Assets				
Cash	\$11,653,959	12,397,831	(743,872)	See cash flow statement
Accounts receivable	1,186,146	1,098,019	88,127	Annual charges billed in Q1
	12,840,105	13,495,850	(655,745)	
Liabilities				
Accounts payable and accruals	3,661,067	4,058,457	(397,390)	Fluctuations due to payroll cutoffs
Deferred revenue	80,597,604	81,153,646	(556,042)	The annual amortization of capital revenues is larger than new assets received
Supported Debentures	22,346	37,716	(15,370)	Supported debt
	84,281,018	85,249,819	(968,802)	
Net Debt	(71,440,913)	(71,753,970)	313,057	Reduction in Net Debt as amortization exceeds replacement
Non-Financial Assets				
Property and equipment	85,226,940	86,314,145	(1,087,205)	Amortization of assets
Prepaid expenses	911,422	69,751	841,671	Expenses related to insurance and other agreements (paid at the beginning of the year and expensed monthly)
	86,138,362	86,383,897	(245,535)	
Accumulated Surplus	\$14,697,448	\$14,629,926	67,522	Comprised of \$123,073 operating surplus for the period and a deficit in SGF of \$55,551

4. IMR Projects 2014-15 Overview

		Actuals November 30, 2014
IMR Program Summary		
	IMR Carryover at September 1, 2014	\$ -
	IMR Allocation 2014-15	3,278,690
	Year to date IMR Expense	(522,786)
	Remaining 2014-15	<u>\$ 2,755,904</u>

Accumulated Total Project Costs

<u>School</u>	<u>Description</u>	Budget November 30, 2014	Actuals November 30, 2014
Blueberry	Repairs to Roof	17,000	
Blueberry	Upgrade security system	10,900	
Broxton Park	Repair Scupper Drains	7,200	
Broxton Park	Repairs to Air Handling Unit	4,000	
Duffield	Repairs to Roof	6,000	5,335
Duffield	Install R/O System	11,750	
Duffield	Upgrade security system	8,100	
Entwistle	Upgrade security system	8,000	
Graminia	Reroof west section	150,000	
High Park	Upgrade security system	8,950	
High Park	Replace Dimmer Panel	4,000	
Memorial Comp	Mechanical Equipment Repairs	15,000	
Memorial Comp	Mechanical Upgrades	28,780	
Memorial Comp	Repairs To School Sign	5,200	
Muir Lake	Upgrade security system	8,850	
Muir Lake	Grounds Maintenance	20,000	7,620
Parkland V.	Library Renovation	20,000	
SGCHS	Elevator Repairs	80,000	
SGCHS	Mechanical System Repairs		
SPC	Replace main phone system	14,600	
SPC	Foods Lab Renovation		
SPC	Art Room Renovation		
Tomahawk	Upgrade security system	8,000	
Tomahawk	Replace southern roofs	150,000	63,348
Woodhaven	Upgrade security system	10,000	
Woodhaven	Replace Handicap Door Opener	2,200	
Total Outstanding IMR Projects 2014-15		\$ 598,530	\$ 76,303

Accumulated Total Project Costs

<u>School</u>	<u>Description</u>	Actuals November 30, 2014
Blueberry	Sand and refinish Gym Floor	\$ 31,911
Blueberry	Install new water filtration system	15,278
Brookwood	Security system	12,141
Broxton	Roofing	7,315
Broxton	Security system	9,794
Forest Green	Security system	6,807
Graminia	Sand and refinish gym floor	15,869
Graminia	Replace Ggrinding pumps	10,166
Graminia	Security system	6,807
Greystone	Security system	12,192
High Park	Security system	6,909
Keephills	Security System	5,893
Memorial Comp	Security system	7,163
Meridian Heights	Security system	5,893
Meridian Heights	Replace basketball hoops	20,042
Millgrove	Security system	6,909
Muir Lake	Security System	6,807
Parkland Village	Security System	10,770
Parkland Village	Heating controls migration	23,134
Parkland Village	Replace flooring in hallway	19,025
Seba Beach	Security system	8,271
SGCHS	Security system	9,794
SGCHS	Window tinting	19,089
SPC	Security system	5,893
SPC	Roofing	177,469
Wabamun	Security system	8,271
Wabamun	Gym Floor	27,158
Woodhaven	Roof repairs	16,510
Total Value Completed IMR Projects 2014-15		\$ 481,368

In addition a total of \$183,339 had been spent on project costs in 2013-14 and expensed, which have now been recovered in 2014-15.



MEMORANDUM

Date: January 6, 2015
To: Board of Trustees
From: Tim Monds, Superintendent
Originator: Kelly Wilkins, Deputy Superintendent
Subject: **EDWIN PARR AWARD COMMITTEE**

Recommendation

1. That the Board of Trustees establishes a submission deadline of February 13, 2015 for schools to nominate a first year teacher for the Alberta School Boards' Association's Edwin Parr Award; and
2. That the Board of Trustees identifies three Trustees to sit on an Edwin Parr selection committee for 2015; and further
3. That the Board of Trustees' selection committee announces its Edwin Parr Award submission March 3, 2015 for submission to the ASBA before March 20, 2015.

Background

Edwin Parr homesteaded in the Meanook area near Athabasca in 1920. Prior to 1925 he began his long career in educational affairs as a member of the board with the George Lake School District. He served as chair of the board with the Athabasca School Division and was on the council of the County of Athabasca from its formation in 1959 until his death in January 1963. Edwin Parr was president of the Alberta School Trustees' Association from 1956 to 1962. Ed Parr, as he was known to all, instituted an "Annual Teacher Award" in his school system. Each year a member of the teaching staff was chosen to receive a gold watch and an appropriate certificate for long and meritorious service.

In searching for a way in which his memory might be perpetuated and to honor the profession he so dearly respected, the Alberta School Trustees' Association established the Edwin Parr Teacher Award in 1964.

Criteria

- Any first year K-12 teacher is eligible for nomination.
- A minimum of 100 full-time equivalent days of teaching within the current school year is required (ie) September 2014 to June 2015.
- May have up to 120 days of teaching service prior to signing a full-time contract.
- An intern teacher is not eligible during his or her internship period but may be eligible in a subsequent year.

Administration would be pleased to respond to any questions.

KW:bms