



Parkland School Division No. 70

BOARD OF TRUSTEES

A G E N D A

January 05, 2016

Public Session: 6:30 PM

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 05, 2016

Public Session 6:30 PM
Parkland School Division Centre for Education, Stony Plain

A G E N D A

Page Number

1. CALL TO ORDER at 6:30 PM

- 1.1. National Anthem
- 1.2. Announcements
- 1.3. Changes to the Agenda
- 1.4. Approval of the Agenda

2. APPROVAL OF MINUTES

- 3- 2.1. Regular Board Meeting of December 01, 2015
- 7- 2.2. Special Board Meeting of December 04, 2015

3. BUSINESS ARISING FROM THE MINUTES

4. DELEGATION/PRESENTATION

- 4.1.

5. BOARD CHAIR REPORT

- 5.1. Correspondence
 - 5.1.1 Teachers' Employee Bargaining Association

Recess Break / Public Question Period

6. SUPERINTENDENT'S REPORT

- 6.1. Superintendent's Report
- 6.2. Building Update (K. Wilkins)

7. ACTION ITEMS

- 8- 7.1. Monthly Financial Report First Quarter Period Ending Nov 30 (C. Jonsson)
- 36- 7.2. SunLife Renewal (C. Jonsson)
- 37- 7.3. Edwin Parr Selection Committee (K. Wilkins)

8. ADMINISTRATION REPORTS

- 8.1. No report to date

9. TRUSTEE REPORTS

- 38- 9.1. Council of School Councils (D. Kilduff)
- 41- 9.2. Benefits Committee (D. Kilduff)
- 9.3. Public School Boards' Association of Alberta (R. Gilchrist)
- 9.4. Alberta School Boards Association (D. Kilduff)
- 9.5. C-2 Committee (R. Gilchrist)

10. RESPONSES TO REQUEST FOR INFORMATION

11. FUTURE BUSINESS

11.1. Meeting Dates:

Open to the Public:

- Jan 7, 2015Spruce Grove Attendance Area and Program Location
Review, 7:00 pm, Spruce Grove Composite High
School
- Jan 19, 2015Education Committee 9:00 am, Centre for Education
- Feb 2, 2016Regular Board Meeting 6:30 pm, Centre for Education

Closed to the Public:

- Jan 19, 2016PSD 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 01, 2015

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
Dr. Dianne McConnell, Associate Superintendent
Scott Johnston, Associate Superintendent
Jason Krefting, Director, Business and Finance Services
Brenda Scott, Executive Assistant

CALL TO ORDER

The meeting was called to order by Chair Cameron at 9:35 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

There were no announcements

CHANGES TO THE AGENDA

Move agenda item 7.1 to follow agenda item 4.2
Add agenda item 5.1.2 Invitation to Tri-Municipal VTRA Signing Ceremony
Add agenda item 5.1.3 PSBAA Letter (In Camera)
Add agenda item 8.2 International Travel

APPROVAL OF THE AGENDA

Res 163-2015	MOVED by Trustee Heinrichs that the Agenda be approved as amended. <div style="text-align: right;">CARRIED</div>
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APPROVAL OF THE MINUTES

Res 164-2015	MOVED by Trustee Heinrichs that the Minutes of the Regular Meeting held on November 03, 2015 be approved as presented. <div style="text-align: right;">CARRIED</div>
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BUSINESS ARISING FROM THE MINUTES

There was no business

DELEGATION / PRESENTATION

Our WEST-end CTF Adventure – Tomahawk, Wabamun, Seba Beach and Entwistle School

The Board welcomed students from the West-end schools who shared their Career Technology Foundation projects. The students shared their positive experiences during this week long learning activities that involved four west-end schools.

Board Chair

Secretary-Treasurer

UNADOPTED

Trustee responded with comments and questions.

*Board Chair called a recess 10:05 a.m.
Meeting was resumed at 10:10 a.m.*

Recess Break / Public Question Period

There were no questions presented to the Board.

PriceWaterHouseCooper LLP

Mr. Jeff Baker from PriceWaterhouseCoopers LLP was introduced. Ms. Jonsson, Mr. Krefting and Mr. Baker spoke to the 2014-2015 Audited Financial Statement and answered questions.

2014-2015 AUDITED FINANCIAL STATEMENT

Res 165-2015 **MOVED** by Trustee Gilchrist that the Board of Trustees approves the Audited Financial Statements for the year ended August 31, 2015 as presented at the Regular Meeting of December 1, 2015.

CARRIED

Res 166-2015 **MOVED** by Trustee Gilchrist to table the motion Res 165-2015.

CARRIED

Res 167-2015 **MOTION TO MOVE INCAMERA**

MOVED by Trustee Kilduff that the Board of Trustees moves to incamera at 10:40a.m.

CARRIED

Res 168-2015 **MOTION TO REVERT TO A PUBLIC MEETING**

MOVED by Trustee Linder that the Board of Trustees reverts to a public meeting at 10:45 a.m.

CARRIED

Res 169-2015 **MOVED** by Trustee Gilchrist to take Res 165-2015 off the table for discussion.

CARRIED

BOARD CHAIR REPORT

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

TRUSTEE CONFERENCES FOR 2015-2016

Res 170-2015 **MOVED** by Trustee Linder that the Board of Trustees approves the list of conferences for 2015-2016 and the name(s) of Trustees attending as presented at the Regular Meeting of December 1, 2015.

CARRIED

SUPERINTENDENT REPORT

Superintendent Monds provided a verbal report and spoke to the work being done in Parkland School Division. The following videos were shared with the Board: Parent Engagement Evening held on November 19; the upcoming PSD Professional Development being held January 30; and the Healthy Active School Symposium held November 24. Superintendent Monds also provided an update on the progress on Prescott Learning Centre construction.

ACTION ITEMS

DRAFT SCHOOL CALENDARS – 2016-17, 2017-18, 2018-19

Res 171-2015 **MOVED** by Trustee Kinsey that Board of Trustees receives as information the draft 2016/17, 2017/18, 2018/19 School Calendars as presented at the Regular Meeting of December 1, 2015; and further directs Administration to circulate the draft calendars to stakeholders for feedback.

CARRIED

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

*Chair called a recess for 11:42 a.m.
Meeting resumed 11:30 a.m.*

Board Chair

Secretary-Treasurer

UNADOPTED

PARKLAND SCHOOL DIVISION 2014-2015 ANNUAL EDUCATION RESULTS REPORT

Res 172-2015 **MOVED** by Trustee Heinrichs that the the Board of Trustees approves Parkland's 2014-2015 Annual Education Results Report as amended at the Regular Meeting of December 1, 2015.

CARRIED

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

Res 173-2015 **MOVED** by Trustee Gilchrist that the Board of Trustees amend the Annual Education Results Report page 7 to reflect the original values and beliefs statements.

CARRIED

Res 174-2015 **MOVED** by Trustee Kilduff that the Board of Trustees amend the Annual Education Results Report page 17 to reflect the changes to student accountability section as suggested by Trustees.

CARRIED

ADMINISTRATIVE REPORTS

BRINGING THE OUTCOMES OF THE EDUCATION PLAN TO LIFE IN PSD

Res 174-2015 **MOVED** by Trustee Kucher-Johnson that the Board of Trustees receives as information the update on bringing the outcomes of the Education Plan to life in PSD as presented at the Regular Meeting of December 1, 2015.

CARRIED

Dr. McConnell provided information on the motion and responded to questions.

INTERNATIONAL FIELD TRIPS

Res 174-2015 **MOVED** by Trustee Linder that the Board receives as information on the International Field Trips in lieu of the current global political climate as presented at the Regular Meeting of December 1, 2015.

CARRIED

TRUSTEE REPORTS

PSD Tomorrow Committee

Res 175-2015 **MOVED** by Trustee Heinrichs that the Board of Trustees receives as information the PSD Tomorrow Committee minutes of November 10, 2015 as amended at the Regular Meeting of December 1, 2015.

CARRIED

Audit Committee

Res 176 -201 **MOVED** by Trustee Gilchrist that the Board of Trustees receives as information the Audit Committee minutes of November 19, 2015 as amended at the Regular Meeting of December 1, 2015.

CARRIED

Public School Boards` Association of Alberta

Trustee Gilchrist provided a report on the Public School Board Association of Alberta meeting that he attended.

Alberta School Boards' Association

Report will be provided to Trustees through email.

C2 Committee

R. Gilchrist reported on a C2 Joint Committee meeting held in November. He also reported on the C2 committee meeting held at PSD.

Board Chair

Secretary-Treasurer

FUTURE BUSINESS

Meeting Dates

Open to the Public:

Jan 5, 2016 Regular Board Meeting 6:30 pm, Centre for Education

Jan 19, 2016 Education Committee 9:00 am, Centre for Education

Closed to the Public:

Dec 3, 2015 Strategic Planning 8:15 am, Centre for Education

Jan 19, 2016 PSD Tomorrow Committee 12:30 pm, Centre for Education

Topics for Future Agendas

There were no topics suggested.

Request for Information

There were no requests for information.

Res 177-2015

MOTION TO MOVE INCAMERA

MOVED by Trustee Kinsey that the Board of Trustees moves to incamera at 12:30 p.m.

CARRIED

Res 178-2015

MOTION TO REVERT TO A PUBLIC MEETING

MOVED by Trustee Gilchrist that the Board of Trustees reverts to a public meeting at 2:50 p.m.

CARRIED

**INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL 955-
COLLECTIVE AGREEMENT**

Res 179-2015

MOVED by Trustee Heinrichs that the Board of Trustees accept and ratify the International Union of Operating Engineers Memorandum of Agreement as presented at its regular meeting of December 1, 2015.

CARRIED

ADJOURNMENT

The meeting was adjourned at 2:51 p.m.

Board Chair

Secretary-Treasurer



UNADOPTED

MINUTES OF THE SPECIAL 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 04, 2015

TRUSTEE ATTENDANCE:

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

ADMINISTRATION ATTENDANCE:

Tim Monds, Superintendent of Schools
Claire Jonsson, Associate Superintendent
Brenda Scott, Executive Assistant

CALL TO ORDER

The meeting was called to order by Chair Cameron at 8:24 a.m.

APPROVAL OF THE AGENDA

Res 180-2015

MOVED by Trustee Linder that the Agenda be approved as presented.

CENTRAL ALBERTA ASSOICATION OF MUNICIPAL AND SCHOOL EMPLOYEES (CAAMSE) MEMORANDUM OF AGREEMENT

Res 181-2015

MOVED by Trustee Kilduff that the Board of Trustees accept and ratify the Central Alberta Association of Municipal and School Employees Memorandum of Agreement as presented at its special meeting of December 4, 2015.

CARRIED

ADJOURNMENT

The meeting was adjourned at 8:31 a.m.

Board Chair

Secretary-Treasurer



MEMORANDUM

Date: January 5, 2016
To: Board of Trustees
From: Tim Monds, Superintendent
Originator: Claire Jonsson, Associate Superintendent
Subject: **FIRST QUARTER FINANCIAL REPORT – PERIOD ENDING NOVEMBER 30, 2015**

Recommendation

That the Board of Trustees approves the First Quarter Financial report for the period ending November 30, 2015 as presented at the Regular Meeting of January 5, 2016.

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 2015 it received and approved the Audited Financial Statements for the 2014-2015 school year. The Monthly Financial statement included within this agenda is for the period ended November 30, 2015. The Audited Financial Statements for the current school year will be presented to the Board in November 2016. 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:bs

Statement of Revenues and Expenses - November 30, 2015
Parkland School Division

	Preliminary Budget¹ 2015-16	Final Budget² 2015-16	YTD Actuals Nov 30/15	\$ Revised Budget Remaining	% Budget Used
Revenues					
Instruction	93,334,666	93,536,252	23,722,996	69,591,910	25.42%
Operations and Maintenance	13,283,486	13,419,277	3,780,960	9,638,317	28.18%
Transportation	10,704,194	10,651,613	2,888,236	7,763,377	27.12%
Board and System Administration	4,028,321	4,053,454	1,059,556	3,215,242	24.79%
External Services	38,680	38,680	9,615	29,065	24.86%
School Generated Funds	2,281,466	2,281,466	488,593	1,792,873	21.42%
Total Revenues	123,670,813	123,980,741	31,949,956	92,030,785	25.77%
Expenses					
Instruction	93,284,249	93,596,424	23,033,752	70,562,673	24.61%
Operations and Maintenance	13,283,485	13,438,098	2,875,381	10,562,716	21.40%
Transportation	10,821,194	10,768,613	3,071,206	7,697,408	28.52%
Board and System Administration	4,028,321	4,053,454	1,010,994	3,042,459	24.94%
External Services	38,680	38,680	9,615	29,065	24.86%
School Generated Funds	2,281,466	2,281,466	335,275	1,946,191	14.70%
Total Expenses	123,737,395	124,176,734	30,336,223	93,840,513	24.43%
Surplus/(Deficit)	(66,582)	(195,993)	1,613,733		
Operating Surplus (Deficit)	(66,582)	(195,993)	1,460,415		
School Generated Funds Surplus (Deficit)			153,318		
Surplus/(Deficit)	(66,582)	(195,993)	1,613,733		
Target Percentage					25.00%
	Preliminary Surplus/ (Deficit)	Final Surplus/ (Deficit)	Actual Surplus/ (Deficit)		
Block					
Instruction	50,418	(78,993)	689,245		
Operations and Maintenance	-	-	905,578		
Transportation	(117,000)	(117,000)	(182,970)		
Board and System Administration	-	-	48,562		
External Services	-	-	-		
Surplus/(Deficit) from Operations	(66,582)	(195,993)	1,460,415		
School Generated Funds			153,318		
Total Surplus/(Deficit)	(66,582)	(195,993)	1,613,733		

1 Approved by the Board of Trustees, June 16, 2015
2 Approved by the Board of Trustees, November 3, 2015

Revenue

	Preliminary Budget ¹ 2015-16	Final Budget ² 2015-16	YTD Actuals Nov 30/15	\$ Revised Budget Remaining	% Budget Used
Alberta Education					
School Jurisdiction Base Funding					
Base Instruction (Gr 1-12)	64,084,972	63,632,018	15,713,567	47,697,106	24.78%
Early Childhood Services (ECS)	3,216,324	3,279,782	1,012,931	2,266,851	30.88%
Home Education	58,478	60,149	16,085	44,064	26.74%
Outreach Schools	188,918	188,918	47,766	141,152	25.28%
Sub Total	67,548,693	67,160,868	16,790,349	50,149,173	25.08%
Alberta Education - Administration					
Administration allocation	3,745,208	3,735,554	989,225	2,967,674	25.00%
Sub Total	3,745,208	3,735,554	989,225	2,967,674	25.00%
Differential Cost Funding					
ECS Program Unit	5,048,170	5,245,243	1,124,972	4,120,271	21.45%
English as a Second Language	75,398	74,220	18,856	55,364	25.41%
First Nations, Metis & Inuit Education	752,806	722,175	141,188	580,987	19.55%
Inclusive Education	6,007,339	6,004,459	1,463,955	4,540,504	24.38%
Small Schools by Necessity	808,000	900,142	227,594	672,548	25.28%
Socio - Economic Status	831,039	831,809	201,266	630,543	24.20%
Equity of Opportunity	1,130,686	1,125,131	474,116	651,015	42.14%
Sub Total	14,653,439	14,903,179	3,651,946	11,251,233	24.50%
Differential Cost Funding - Operations and Maintenance					
Operations & Maintenance Support	7,724,023	8,000,524	1,999,331	6,001,193	24.99%
Sub Total	7,724,023	8,000,524	1,999,331	6,001,193	24.99%
Alberta Education - Other					
Institutional Programs	291,771	288,783	72,779	216,004	25.20%
Children and Youth with Complex Needs	-	65,000	4,812	55,188	8.02%
Government Contributions to ATRF	6,584,451	6,584,451	1,706,980	4,877,471	25.92%
Curriculum Development	55,000	55,000	-	55,000	0.00%
Lump Sum Payment	555,000	555,000	-	560,000	0.00%
Sub Total	7,486,222	7,548,234	1,784,571	5,763,663	23.64%
Transportation Funding					
Transportation - Rural	6,059,979	6,166,536	1,509,322	4,657,214	24.48%
Special Education Transportation	688,052	667,808	161,887	505,921	24.24%
Transportation - Disabled - ECS	239,181	236,609	59,129	177,480	24.99%
Transportation - In Home - ECS	51,110	51,110	12,872	38,238	25.19%
Urban Transportation	2,573,889	2,471,303	611,213	1,860,090	24.73%
Sub Total	9,612,211	9,593,366	2,354,423	7,238,943	24.54%
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%

1 Approved by the Board of Trustees, June 16, 2015

2 Approved by the Board of Trustees, November 3, 2015

Revenue

	Preliminary Budget ¹ 2015-16	Final Budget ² 2015-16	YTD Actuals Nov 30/15	\$ Revised Budget Remaining	% Budget Used
Capital Funding					
Infrastructure Maintenance and Renewal	1,767,682	1,767,682	883,841	883,841	50.00%
Sub Total	1,767,682	1,767,682	883,841	883,841	50.00%
Federal French Funding					
Federal French Funding	103,000	109,000	-	109,000	0.00%
Sub Total	103,000	109,000	-	109,000	0.00%
Other Provincial Support Funding - Alberta Finance					
Supported Capital Interest	1,786	1,786	1,787	(1)	100.04%
Sub Total	1,786	1,786	1,787	(1)	100.04%
Federal Government					
First Nations Tuition	1,682,573	1,882,235	501,471	1,380,764	26.64%
Sub Total	1,682,573	1,882,235	501,471	1,380,764	26.64%
From Alberta School Authorities					
Tuition Fees	33,571	36,215	-	36,215	0.00%
Transportation Fees	76,000	73,000	-	73,000	0.00%
Sub Total	109,571	109,215	-	109,215	0.00%
From Municipalities					
Joint Use Agreements	23,000	23,000	5,353	17,647	23.27%
Sub Total	23,000	23,000	5,353	17,647	23.27%
Private Organizations					
Transportation - Private Schools	16,159	10,015	-	10,015	0.00%
Transportation Insurance	182,505	165,017	-	165,017	0.00%
Sub Total	198,664	175,032	-	175,032	0.00%
Individuals					
Tuition Fees	11,250	11,250	14,550	(3,300)	129.33%
Transportation Fees	785,000	800,215	529,024	271,192	66.11%
Donations	94,451	94,451	60,077	34,374	63.61%
Rentals - Facilities	15,680	15,680	1,980	13,700	12.63%
Instructional Material Fees (ECS)	49,966	50,736	42,434	8,302	83.64%
Instructional Material Fees	685,931	686,920	376,375	310,544	54.79%
School Based Course Material Fees	870,077	866,137	361,600	504,537	41.75%
Other Student Fees	704,099	704,099	240,352	463,747	34.14%
Interest & Investment Income	143,200	170,000	30,409	139,591	17.89%
Misc. Sales	527,116	606,281	155,530	450,751	25.65%
Fundraising	1,283,059	1,283,059	195,380	1,087,679	15.23%
Sub Total	5,169,830	5,288,827	2,007,712	3,281,116	37.96%
Other					
Amortization of Capital Allocations	3,604,912	3,442,239	839,955	2,602,284	24.40%
Sub Total	3,604,912	3,442,239	839,955	2,602,284	24.40%
TOTAL REVENUES	123,670,813	123,980,741	31,949,956	92,030,785	25.77%

1 Approved by the Board of Trustees, June 16, 2015

2 Approved by the Board of Trustees, November 3, 2015

Allocation of Revenue and Expenses to Programs

November 30, 2015

REVENUES	Instruction	Operations and Maintenance of Schools & Maintenance Shops	Transportation	Board & System Administration	External Services	TOTAL
Alberta Education	22,346,995	2,883,172	2,354,423	1,009,088	-	28,593,678
Other - Government of Alberta	-	1,787	-	-	-	1,787
Federal Government and First Nations	426,250	55,162	-	20,059	-	501,471
Other Alberta school authorities	-	-	-	-	-	-
Out of province authorities	-	-	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-	-	-
Fees	1,032,011		529,024			1,561,035
Other sales and services	150,875	3,713	4,789	-	4,805	164,183
Investment income	-	-	-	30,409	-	30,409
Gifts and donations	60,077	-	-	-	-	60,077
Rental of facilities	-	1,080	-	-	900	1,980
Fundraising	195,380	-	-	-	-	195,380
Gains on disposal of capital assets	-	-	-	-	-	-
Amortization of capital allocations	-	836,046	-	-	3,910	839,955
Other revenue	-	-	-	-	-	-
TOTAL REVENUES	24,211,589	3,780,960	2,888,236	1,059,556	9,615	31,949,956
EXPENSES						
Certificated salaries	14,016,781			122,770	-	14,139,551
Certificated benefits	2,835,681			43,333	-	2,879,014
Non-certificated salaries and wages	3,643,826	893,336	135,263	396,169	3,340	5,071,934
Non-certificated benefits	918,615	225,681	28,321	79,059	-	1,251,676
SUB - TOTAL	21,414,904	1,119,016	163,584	641,331	3,340	23,342,175
Services, contracts and supplies	1,529,797	909,888	2,901,252	345,174	2,366	5,688,477
Direct Cost of Fundraising and Fees	249,262					249,262
Amortization of supported capital assets	-	836,046	-	-	3,910	839,955
Amortization of unsupported capital assets	175,063	8,644	6,370	24,489		214,566
Interest and charges	-	1,787	-	-	-	1,787
Losses on disposal of capital assets	-	-	-	-	-	-
Other expense	-	-	-	-	-	-
TOTAL EXPENSES	23,369,026	2,875,381	3,071,206	1,010,994	9,615	30,336,223
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	842,563	905,578	(182,970)	48,562	-	1,613,733

Expenses

By Program	Preliminary Budget¹ 2015-16	Final Budget² 2015-16	YTD Actuals Nov 30/15	\$ Revised Budget Remaining	% Budget Used
Early Childhood Services	6,014,352	7,674,427	1,091,360	6,583,070	14.22%
Instruction	89,534,537	87,297,093	22,102,604	65,175,668	25.32%
Board & System Administration	4,028,321	3,955,494	986,506	2,968,988	24.94%
Plant Operations & Maintenance	7,183,809	8,175,775	1,630,157	6,564,439	19.89%
Infrastructure Maintenance Renewal	1,767,682	1,767,682	398,748	1,368,934	22.56%
Transportation	10,821,194	10,711,213	3,064,836	7,646,378	28.61%
External Services	38,680	38,680	5,705	32,975	14.75%
Amortization of capital assets and interest	4,348,820	4,556,370	1,056,308	3,500,062	23.18%
TOTAL EXPENSES	123,737,395	124,176,734	30,336,223	93,840,513	24.43%

By Category	Preliminary Budget¹ 2015-16	Final Budget² 2015-16	YTD Actuals Nov 30/15	\$ Revised Budget Remaining	% Budget Used
Salaries, wages and benefits	91,483,926	92,045,046	23,342,175	68,702,870	25.36%
Services, contracts and supplies	23,853,715	23,526,170	5,203,717	18,322,455	22.12%
School generated funds	2,281,466	2,281,466	335,275	1,946,191	14.70%
Infrastructure Maintenance Renewal	1,767,682	1,767,682	398,748	1,368,934	22.56%
Amortization of capital assets and interest	4,350,606	4,556,370	1,056,308	3,500,062	23.18%
TOTAL EXPENSES	123,737,395	124,176,734	30,336,223	93,840,513	24.43%

1 Approved by the Board of Trustees, June 16, 2015

2 Approved by the Board of Trustees, November 3, 2015

Expenses by Site - November 30, 2015
Parkland School Division

Site	Preliminary Budget Expenditures ¹ 2015-16	Final Budget Expenditures ² 2015-16	Budgeted Reserves/ (Deficits) 2015-16	Total Revised Budget 2015-16	YTD Actuals Nov 30/15	\$ Revised Budget Remaining	% Budget Used	Variance Explanation
Governance	625,050	625,050		625,050	214,143	410,908	34.3%	Annual expenditures made in the first quarter for memberships and the opening day activities.
Office of the Superintendent	530,790	530,790		530,790	95,128	435,662	17.9%	Staff development, travel and subsistence expenditures below plan
Human Resources	440,068	440,068		440,068	96,954	343,114	22.0%	Staff development is below plan
Deputy Superintendent	594,760	594,759		594,759	145,809	448,950	24.5%	
Learning Services	1,980,392	1,977,014		1,977,014	433,991	1,543,023	22.0%	Tuition fee expenditures are below plan
Business & Finance	2,168,427	2,121,427		2,121,427	498,304	1,623,122	23.5%	
Tech Support Services	1,812,190	1,853,849		1,853,849	410,318	1,443,532	22.1%	Temporary support and equipment expenditures below plan
Print Centre	87,000	87,000		87,000	(32,471)	119,471	-37.3%	
Student Transportation	10,763,794	10,710,113		10,710,113	3,064,284	7,645,829	28.6%	Transportation expenditures are primarily over 10 months
Maintenance	4,088,989	4,445,542	-	4,445,542	735,253	3,710,289	16.5%	Combine Maintenance and Custodial (19.6%)
Custodial	3,484,534	3,484,534		3,484,534	822,147	2,662,387	23.6%	
Instructional Pool	3,025,346	3,342,637	-	3,342,636	1,116,000	2,226,635	33.4%	Includes 1% lump sum payment to teachers
Instructional Pool - Projected				-				
Blueberry	3,923,628	3,974,180	-	3,974,180	973,142	3,001,038	24.5%	
Brookwood	5,341,655	5,307,228	-	5,307,229	1,243,420	4,063,809	23.4%	
École Broxton Park	5,969,091	5,681,918	-	5,681,918	1,442,050	4,239,868	25.4%	
Connections for Learning	1,417,079	1,321,037	-	1,321,037	303,124	1,017,913	22.9%	Supplies purchases are below plan
Duffield	2,328,809	2,195,729	-	2,195,729	551,052	1,644,677	25.1%	
Entwistle	1,108,153	1,027,961	(9,540)	1,018,422	264,637	753,785	26.0%	
Forest Green	1,999,713	2,132,690	-	2,132,690	529,364	1,603,326	24.8%	
Graminia	3,487,949	3,454,260	-	3,454,260	858,997	2,595,262	24.9%	
Greystone Centennial Middle	4,451,998	4,289,304	-	4,289,304	1,040,738	3,248,566	24.3%	
High Park	3,048,573	3,092,430	-	3,092,430	751,245	2,341,184	24.3%	
Keephills	-	-	-	-	-	-	0.0%	
Memorial Composite High	7,589,870	7,817,368	(88,661)	7,728,707	1,943,561	5,785,146	25.1%	Combine Memorial Composite & Outreach
Memorial Outreach	537,996	511,784	-	511,784	124,110	387,674	24.3%	(25.1%).
École Meridian Heights	5,110,569	4,860,412	-	4,860,412	1,203,512	3,656,900	24.8%	
Millgrove	3,122,937	3,071,128	-	3,071,128	773,739	2,297,389	25.2%	
Muir Lake	2,934,695	3,014,107	-	3,014,107	717,851	2,296,256	23.8%	
Parkland Village	2,021,024	1,989,730	-	1,989,730	465,105	1,524,626	23.4%	
Seba Beach	886,833	878,432	-	878,433	218,583	659,850	24.9%	
Spruce Grove Composite High	6,880,519	6,732,045	-	6,732,045	1,584,841	5,147,204	23.5%	Combine Spruce Grove Composite & Outreach
Spruce Grove Outreach	431,632	437,263	-	437,263	99,531	337,732	22.8%	(23.5%).

1 Approved by the Board of Trustees, June 16, 2015

2 Approved by the Board of Trustees, November 3, 2015

Expenses by Site - November 30, 2015
Parkland School Division

	Preliminary Budget Expenditures ¹ 2015-16	Final Budget Expenditures ² 2015-16	Budgeted Reserves/ (Deficits) 2015-16	Total Revised Budget 2015-16	YTD Actuals Nov 30/15	\$ Revised Budget Remaining	% Budget Used	Variance Explanation
Stony Plain Central	3,573,425	3,704,291	-	3,704,291	848,145	2,856,146	22.9%	Equipment expenditures are below plan
Tomahawk	1,151,665	1,133,553	-	1,133,553	271,520	862,033	24.0%	
Wabamun	1,083,369	1,124,711	-	1,124,711	266,513	858,198	23.7%	
Woodhaven Middle	4,156,227	4,138,895	(54,061)	4,084,834	1,009,559	3,075,275	24.7%	
Innovation and Teaching		-	-	-	-	-		
Resiliency Program	239,647	239,647	-	239,647	47,999	191,648	20.0%	Supply expenditures are below plan
Real Program	1,534,541	1,701,358	-	1,701,358	435,711	1,265,647	25.6%	
Alternative Program	900,278	1,003,319		1,003,319	236,099	767,220	23.5%	
Early Education	4,119,975	4,139,203	-	4,139,203	1,053,315	3,085,888	25.4%	
Total Expenses	108,953,190	109,186,765	(152,262)	109,034,505	26,857,322	82,177,183	24.6%	
Target Percentage							25.0%	
Other Sites								
Capital and Debt Services	4,150,606	4,356,370	-	4,356,370	1,037,899	3,318,471	23.8%	
Capital Projects - Building	-	-	-	-	-	-		
Infrastructure Maintenance Renewal	1,767,682	1,767,682	-	1,767,682	398,748	1,368,934	22.6%	
School Generated Funds	2,281,466	2,281,466	-	2,281,466	335,275	1,946,191	14.7%	
Government Contributions to ATRF	6,584,451	6,584,451	-	6,584,451	1,706,980	4,877,471	25.9%	
Leadership Council		-	-	-	-	-		
Tri-Community Adult Learning		-	-	-	-	-		
	14,784,205	14,989,969	-	14,989,969	3,478,901	11,511,068	23.2%	
Total Expenses	123,737,395	124,176,734	(152,262)	124,024,474	30,336,223	93,688,251	24.5%	

1 Approved by the Board of Trustees, June 16, 2015

2 Approved by the Board of Trustees, November 3, 2015

PARKLAND SCHOOL DIVISION NO. 70

INTERIM FINANCIAL STATEMENTS

November 30, 2015

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STATEMENT OF FINANCIAL POSITION
As at November 30, 2015

		November 30, 2015	August 31, 2015
FINANCIAL ASSETS			
Cash and cash equivalents		14,339,712	11,646,225
Accounts receivable (net after allowances)		534,015	2,023,940
Portfolio investments		-	-
Other financial assets		-	-
Total financial assets		14,873,727	13,670,165
LIABILITIES			
Bank indebtedness		-	-
Accounts payable and accrued liabilities		3,870,549	3,455,465
Deferred revenue		80,810,558	82,008,950
Employee future benefit liabilities		197,404	167,700
Liability for contaminated sites		-	-
Other liabilities		-	-
Debt			
Supported: Debentures and other supported debt		-	15,370
Unsupported: Debentures and capital loans		-	-
Mortgages		-	-
Capital leases		-	-
Total liabilities		84,878,511	85,647,485
Net financial assets (debt)		(70,004,783)	(71,977,320)
NON-FINANCIAL ASSETS			
Tangible capital assets			
Land		4,167,683	4,167,683
Construction in progress		1,905,492	1,905,492
Buildings	133,740,641		
Less: Accumulated amortization	(57,106,121)	76,634,519	77,458,823
Equipment	9,229,319		
Less: Accumulated amortization	(7,674,680)	1,554,639	1,656,414
Vehicles	1,266,658		
Less: Accumulated amortization	(1,176,389)	90,269	61,208
Computer Equipment	3,159,334		
Less: Accumulated amortization	(1,901,062)	1,258,273	1,340,767
Total tangible capital assets		85,610,875	86,590,387
Prepaid expenses		631,227	10,518
Other non-financial assets		-	-
Total non-financial assets		86,242,102	86,600,905
Accumulated surplus			
	MD&A 2.5	16,237,317	14,623,585
Accumulating surplus / (deficit) is comprised of:			
Accumulated operating surplus (deficit)		16,237,317	14,623,585
Accumulated remeasurement gains (losses)		-	-
		16,237,317	14,623,585

STATEMENT OF OPERATIONS
For the three months ended November 30, 2015

	Annual Budget 2015-2016	Actual November 30, 2015	Actual August 31, 2015
REVENUES			
Alberta Education	116,382,389	29,433,633	112,354,522
Other - Government of Alberta	1,786	1,787	2,280
Federal Government and First Nations	1,785,573	501,471	1,720,967
Other Alberta school authorities	109,571	-	104,491
Out of province authorities	11,250	-	-
Alberta municipalities-special tax levies	-	-	-
Property taxes	-	-	-
Fees	3,095,074	1,561,035	3,184,886
Other sales and services	725,780	164,183	1,581,894
Investment income	143,200	30,409	185,961
Gifts and donations	94,451	60,077	132,707
Rental of facilities	38,680	1,980	7,577
Fundraising	1,283,059	195,380	1,140,331
Gains on disposal of capital assets	-	-	-
Other revenue	-	-	-
Total revenues	123,670,813	31,949,956	120,415,616
EXPENSES			
Instruction - ECS	8,454,595	1,091,360	8,121,359
Instruction - Grades 1 - 12	87,094,294	22,277,667	83,661,497
Plant operations and maintenance	13,300,311	2,875,381	14,135,112
Transportation	10,821,194	3,071,206	10,452,383
Board & system administration	4,028,321	1,010,994	3,993,819
External services	38,680	9,615	57,787
Total expenses	123,737,395	30,336,223	120,421,957
Operating surplus (deficit)	(66,582)	1,613,733	(6,341)

STATEMENT OF CASH FLOWS
For the three months ended November 30, 2015

	November 30, 2015	August 31, 2015
CASH FLOWS FROM:		
A. OPERATING TRANSACTIONS		
Operating surplus (deficit)	1,613,733	(6,341)
Add (Deduct) items not affecting cash:		
Total amortization expense	1,054,521	4,348,925
Gains on disposal of tangible capital assets	-	-
Losses on disposal of tangible capital assets	-	-
Expended deferred capital revenue recognition	(839,955)	(3,489,546)
Deferred capital revenue write-off	-	-
Donations in kind	-	-
Changes in:		
Accounts receivable	1,489,925	(925,921)
Prepays	(620,709)	59,233
Other financial assets	-	-
Non-financial assets	-	-
Accounts payable, accrued and other liabilities	415,084	(496,292)
Deferred revenue (excluding EDCR)	(358,437)	4,344,849
Employee future benefit liabilities	29,704	61,000
Other (describe)	-	-
Total cash flows from operating transactions	2,783,865	3,895,907
B. CAPITAL TRANSACTIONS		
Purchases of tangible capital assets		
Land	-	-
Buildings	(5,271)	(3,199,565)
Equipment	(20,559)	(469,639)
Vehicles	(39,154)	-
Computer equipment	(10,024)	(955,962)
Net proceeds from disposal of unsupported capital assets	-	-
Other (describe)	-	-
Total cash flows from capital transactions	(75,008)	(4,625,166)
C. INVESTING TRANSACTIONS		
Purchases of portfolio investments	-	-
Dispositions of portfolio investments	-	-
Remeasurement gains (losses) reclassified to the statement of operations	-	-
Change in endowments	-	-
Other (describe)	-	-
Total cash flows from investing transactions	-	-
D. FINANCING TRANSACTIONS		
Issue of debt	-	-
Repayment of debt	(15,370)	(22,347)
Other factors affecting debt (describe)	-	-
Issuance of capital leases	-	-
Repayment of capital leases	-	-
Other factors affecting capital leases (describe)	-	-
Other (describe)	-	-
Total cash flows from financing transactions	(15,370)	(22,347)
Increase (decrease) in cash and cash equivalents	2,693,487	(751,606)
Cash and cash equivalents, at beginning of year	11,646,225	12,397,831
Cash and cash equivalents, at end of year	14,339,712	11,646,225

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)
For the three months ended November 30, 2015

	Actual November 30, 2015	Actual August 31, 2015
Operating surplus (deficit)	1,613,733	(6,341)
Effect of changes in tangible capital assets		
Acquisition of tangible capital assets	(75,008)	(4,625,167)
Amortization of tangible capital assets	1,054,521	4,348,925
Net carrying value of tangible capital assets disposed of	-	-
Write-down carrying value of tangible capital assets	-	-
Other changes	-	-
Total effect of changes in tangible capital assets	979,513	(276,242)
Changes in:		
Prepaid expenses	(620,709)	59,233
Other non-financial assets	-	-
Net remeasurement gains and (losses)	-	-
Endowments	-	-
Increase (decrease) in net financial assets (net debt)	1,972,537	(223,350)
Net financial assets (net debt) at beginning of year	(71,977,320)	(71,753,970)
Net financial assets (net debt) at end of year	(70,004,783)	(71,977,320)

SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
For the three months ended November 30, 2015

	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, 2015	14,623,585	-	14,623,585	6,235,103	-	943,769	3,435,815	4,008,898
Prior period adjustments:								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Adjusted Balance, August 31, 2015	14,623,585	-	14,623,585	6,235,103	-	943,769	3,435,815	4,008,898
Operating surplus (deficit)	1,613,733		1,613,733			1,613,733		
Board funded tangible capital asset additions				38,083		-	-	(38,083)
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	-		-		-	-		
Investment income & realized capital gains on endowments	-		-		-	-		
Direct credits to accumulated surplus	-	-	-	-	-	-	-	-
Amortization of tangible capital assets	-			(1,054,521)		1,054,521		
Capital revenue recognized	-			839,955		(839,955)		
Debt principal repayments (unsupported)	-			-		-		
Additional capital debt or capital leases	-			-		-		
Net transfers to operating reserves	-					(3,396,703)	3,396,703	
Net transfers from operating reserves	-					839,202	(839,202)	
Net transfers to capital reserves	-					(414,566)		414,566
Net transfers from capital reserves	-					200,000		(200,000)
Assumption/transfer of other operations' surplus	-		-	-	-	-	-	-
(Other Changes)	-	-	-	-	-	-	-	-
Balance at November 30, 2015	16,237,317	-	16,237,317	6,058,620	-	-	5,993,316	4,185,381

SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
For the three months ended November 30, 2015

	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, 2015	2,939,492	1,593,643	-	592,410	275,248	1,540,337	221,075	254,123	-	28,385
Prior period adjustments:										
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Adjusted Balance, August 31, 2015	2,939,492	1,593,643	-	592,410	275,248	1,540,337	221,075	254,123	-	28,385
Operating surplus (deficit)										
Board funded tangible capital asset additions	-	(38,083)	-	-	-	-	-	-	-	-
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										
Investment income & realized capital gains on endowments										
Direct credits to accumulated surplus	-	-	-	-	-	-	-	-	-	-
Amortization of tangible capital assets										
Capital revenue recognized										
Debt principal repayments (unsupported)										
Additional capital debt or capital leases										
Net transfers to operating reserves	842,563		905,578		48,562		1,600,000		-	
Net transfers from operating reserves	(552,157)						(287,045)		-	
Net transfers to capital reserves		175,063		8,644		24,489		206,370		-
Net transfers from capital reserves		-		-		-		(200,000)		-
Assumption/transfer of other operations' surplus	-	-	-	-	-	-	-	-	-	-
(Other Changes)	-	-	-	-	-	-	-	-	-	-
Balance at November 30, 2015	3,229,898	1,730,623	905,578	601,054	323,810	1,564,826	1,534,030	260,493	-	28,385

SCHEDULE OF CAPITAL REVENUE
(EXTERNALLY RESTRICTED CAPITAL REVENUE ONLY)
For the three months ended November 30, 2015

	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, 2015	800,429	-	-	-	80,355,280
Prior period adjustments		-	-	-	-
Adjusted balance, August 31, 2015	800,429	-	-	-	80,355,280
Add:					
Unexpended capital revenue <u>received</u> from:					
Alberta Education school building & modular projects (excl. IMR)					
Infrastructure Maintenance & Renewal capital related to school facilities	-				
Other sources: <i>(Describe)</i>	-			-	
Other sources <i>(Describe)</i> :	-			-	
Unexpended capital revenue <u>receivable</u> from:					
Alberta Education school building & modular (excl. IMR)	5,271				
Other sources: <i>(Describe)</i>				-	
Other sources: <i>(Describe)</i>	-			-	
Interest earned on unexpended capital revenue	-	-	-	-	
Other unexpended capital revenue: <i>(Describe)</i>				-	
Net proceeds on disposal of supported tangible capital assets			-	-	
Insurance proceeds (and related interest)			-	-	
Donated tangible capital assets (Explain):					-
Alberta Schools Alternative Program (ASAP), Building Alberta School Construction Program, (BASCP) and other Alberta Infrastructure managed projects					-
Transferred in (out) tangible capital assets (amortizable, @ net book value)					-
Expended capital revenue - current year	(7,421)	-	-	-	7,421
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					839,955
Capital revenue recognized - Other Government of Alberta					-
Capital revenue recognized - Other revenue					-
Balance at November 30, 2015	798,280	-	-	-	79,522,745
	(A)	(B)	(C)	(D)	
Balance of Unexpended Deferred Capital Revenue at August 31, 2015 (A) + (B) + (C) + (D)				798,280	

SCHEDULE OF PROGRAM OPERATIONS
For the three months ended November 30, 2015

REVENUES	November 30, 2015							August 31, 2015
	Instruction		Plant Operations and Maintenance	Transportation	Board & System Administration	External Services	TOTAL	TOTAL
	ECS	Grades 1 - 12						
(1) Alberta Education	2,137,903	20,209,092	3,719,218	2,354,423	1,009,088	3,910	29,433,633	112,354,522
(2) Other - Government of Alberta	-	-	1,787	-	-	-	1,787	2,280
(3) Federal Government and First Nations	-	426,250	55,162	-	20,059	-	501,471	1,720,967
(4) Other Alberta school authorities	-	-	-	-	-	-	-	104,491
(5) Out of province authorities	-	-	-	-	-	-	-	-
(6) Alberta municipalities-special tax levies	-	-	-	-	-	-	-	-
(7) Property taxes	-	-	-	-	-	-	-	-
(8) Fees	43,751	988,261	-	529,024	-	-	1,561,035	3,184,886
(9) Other sales and services	-	150,875	3,713	4,789	-	4,805	164,183	1,581,894
(10) Investment income	-	-	-	-	30,409	-	30,409	185,961
(11) Gifts and donations	-	60,077	-	-	-	-	60,077	132,707
(12) Rental of facilities	-	-	1,080	-	-	900	1,980	7,577
(13) Fundraising	-	195,380	-	-	-	-	195,380	1,140,331
(14) Gains on disposal of tangible capital assets	-	-	-	-	-	-	-	-
(15) Other revenue	-	-	-	-	-	-	-	-
(16) TOTAL REVENUES	2,181,653	22,029,936	3,780,960	2,888,236	1,059,556	9,615	31,949,956	120,415,616
EXPENSES								
(17) Certificated salaries	343,804	13,672,977	-	-	122,770	-	14,139,551	53,521,042
(18) Certificated benefits	27,169	2,808,513	-	-	43,333	-	2,879,014	12,803,636
(19) Non-certificated salaries and wages	549,505	3,094,321	893,336	135,263	396,169	3,340	5,071,934	17,568,753
(20) Non-certificated benefits	110,611	808,004	225,681	28,321	79,059	-	1,251,676	4,491,145
(21) SUB - TOTAL	1,031,090	20,383,814	1,119,016	163,584	641,331	3,340	23,342,175	88,384,576
(22) Services, contracts and supplies	60,270	1,718,789	909,888	2,901,252	345,174	2,366	5,937,740	27,686,176
(23) Amortization of supported tangible capital assets	-	-	836,046	-	-	3,910	839,955	3,489,546
(24) Amortization of unsupported tangible capital assets	-	175,063	8,644	6,370	24,489	-	214,566	859,379
(25) Supported interest on capital debt	-	-	1,787	-	-	-	1,787	2,280
(26) Unsupported interest on capital debt	-	-	-	-	-	-	-	-
(27) Other interest and finance charges	-	-	-	-	-	-	-	-
(28) Losses on disposal of tangible capital assets	-	-	-	-	-	-	-	-
(29) Other expense	-	-	-	-	-	-	-	-
(30) TOTAL EXPENSES	1,091,360	22,277,667	2,875,381	3,071,206	1,010,994	9,615	30,336,223	120,421,957
(31) OPERATING SURPLUS (DEFICIT)	1,090,293	(247,730)	905,578	(182,970)	48,562	-	1,613,733	(6,341)



Where the world opens up

Management's Discussion and Analysis

November 30, 2015

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, 2015 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).

1. Significant Changes and Events

1.1 Labour Relations

Parkland School Division No. 70 (the Division) has collective agreements for the 2015-16 school year with all of its key employee groups. The ATA collective agreement expires at after the current year. The collective agreements with the two support unions were renewed this year.

1.2 Provincial Funding

Total revenues for the Division are anticipated to increase by 2.8% over 2014-2015. This is primarily from enrolment growth and an increase in the base grant rates.

The 2015-2016 Provincial budget included a provision for an increase in general student enrolment and a 1.8% increase in the base grant rates. Base funding represents 53.7% of all revenues for the year.

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

The Infrastructure Maintenance and Renewal (IMR) grant, which provides funds for school renovation and facility upgrading projects is \$1.8M for the year.



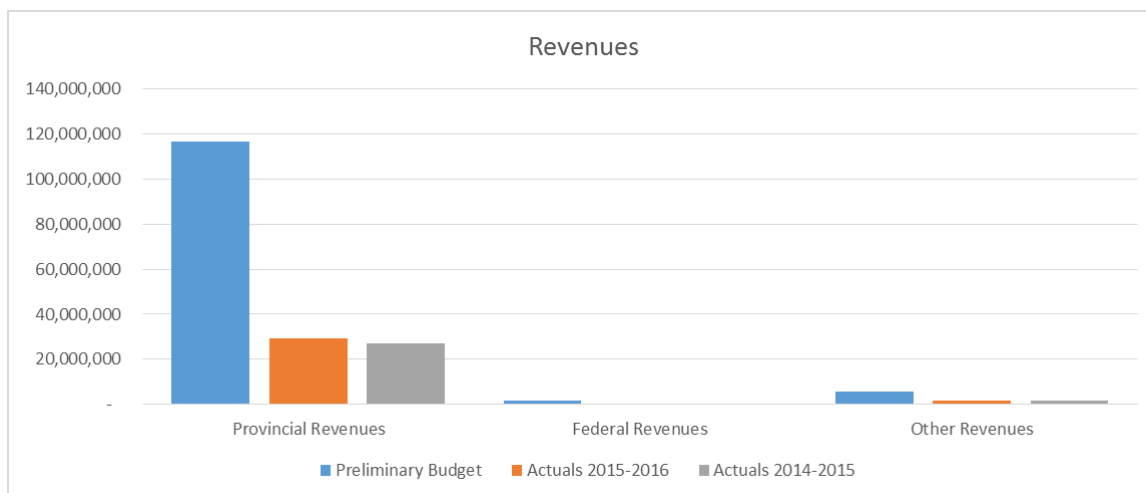
1.3 Reserves Designated for New Bus Transfer Station

On November 3, 2015 the Board of Trustees passed resolution number 146-15 that approves the establishment of a reserve in the amount of \$1.8 million to support expenditures for the design and construction of a regional bus transfer station located at the future school site schedule to open in September 2017 in the City of Spruce

Grove's west end. This reserve includes the unrestricted surplus of \$943,768.

2. Results from Operations

2.1 Revenues



2.1.1 Revenue from Provincial Government

Annual Budget 2015-16	Three Months Ended November 30, 2015	% of Target	Three Months Ended November 30, 2015	% Change
116,384,175	29,435,420	25.3%	27,260,808	8.0%

The Alberta Government is the key revenue source of the Division providing 94% of its revenues.

Revenue received from the Government of Alberta was as budgeted during the quarter.

Compared to the previous year these revenues have increased 8.0% due to an increase in increases in enrollments and Federal French Funding being recorded as revenue from Alberta Education.

2.1.2 Revenue from Federal Government

Annual Budget 2015-16	Three Months Ended November 30, 2015	% of Target	Three Months Ended November 30, 2015	% Change
1,785,573	501,471	28.1%	318,118	57.6%

The Federal Government provides funding for First Nation students. Revenue from the Federal Government was 3.1% higher than target as a result of an increase in students.

Revenues increased 57.6% over the previous year as a result of a timing variance in the prior year as not all of the grants were received in the first quarter last year.

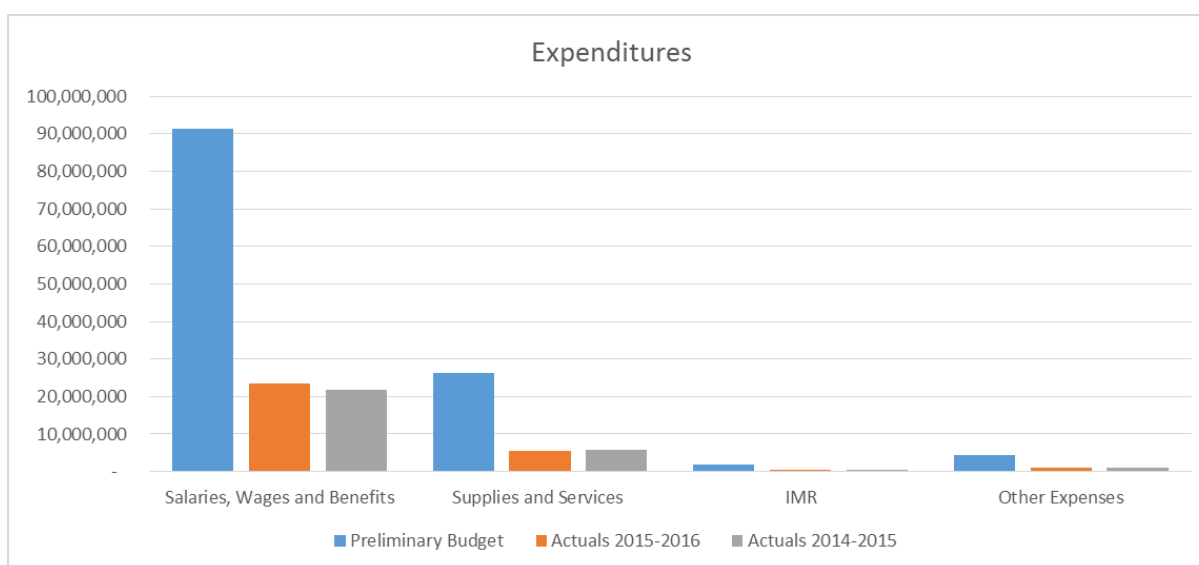
2.1.3 Other Revenues

Annual Budget 2015-16	Three Months Ended November 30, 2015	% of Target	Three Months Ended November 30, 2015	% Change
5,604,065	2,013,065	35.9%	1,875,782	7.3%

Other revenues are 10.9% higher than target as fee collections are higher in the first quarter.

Other revenues have increased by 7.3% over last year due to increases in School Generated Funds activity.

2.2 Expenditures



2.2.1 Salaries, Wages and Benefits

Annual Budget 2015-16	Three Months Ended November 30, 2015	% of Target	Three Months Ended November 30, 2015	% Change
91,483,926	23,342,175	25.5%	21,855,215	6.8%

Salaries, wages and benefits are 0.5% higher than target due to support positions being paid over 10 months rather than 12 months.

There was a 6.8% increase over last year in this category due to the increased staffing levels and benefits costs and the one time 1% lump sum payment to teachers.

2.2.2 Service, contracts and supplies

Annual Budget	Three Months Ended	% of	Three Months Ended	%
2015-16	November 30, 2015	Target	November 30, 2015	Change
26,135,181	5,538,992	21.2%	5,918,405	-6.4%

Service, contracts and supplies is 3.8% below target as expenditures made on supplies, furniture and equipment are made as required. Expenditures decreased over last year by 6.4% as a result of timing of expenditures.

2.2.3 Infrastructure Maintenance Renewal

Annual Budget	Three Months Ended	% of	Three Months Ended	%
2015-16	November 30, 2015	Target	November 30, 2015	Change
1,767,682	398,748	22.6%	522,786	-23.7%

Spending fluctuates within the Infrastructure, Maintenance and Renewal program due to the project-based nature of the spending and the funding provided by the government. Current year expenditures are in line with plan. The decrease compared to the prior year is the result of additional IMR expenditures in the prior year due to additional IMR funding.

2.2.4 Other Expenses

Annual Budget	Three Months Ended	% of	Three Months Ended	%
2015-16	November 30, 2015	Target	November 30, 2015	Change
4,350,606	1,056,308	24.3%	1,090,780	-3.2%

Other expenses include amortization of capital assets and are achieving the target for the year. The decrease over the prior year is the result of assets becoming fully amortized.

2.3 Excess of Revenues over Expenses

Overall, the Division had a surplus for the three month period of \$1.6M. This included a surplus from operations of \$1.5M and a surplus in School Generated Funds of \$153K. This corresponds to the following programs and is compared to the same period last year:

Program	Budget 2015-16	Actual 2015-16	Actual 2014-15
Instruction	50,417	689,245	384,865
Administration	-	48,562	(77,760)
Operations and Maintenance	-	905,578	175,888
Transportation	(117,000)	(182,970)	(359,920)
External Services	-	-	-
Total	(66,583)	1,460,415	123,073
Add: SGF		153,318	(55,551)
Total	(66,583)	1,613,733	67,522

The Instructional program had a surplus of \$689K as a result of the timing of expenditures during the year. The Administration program's revenues exceeded expenditures by \$49K. Operations and Maintenance had a surplus of \$906K as a result of IMR revenues received during the quarter in addition to deferred revenue from the previous revenue being recognized in the current year. IMR expenditures are project based and expenditures are recorded as incurred. The Transportation program had a deficit of \$183K. This is in line with expectations as most of the expenditures are incurred over 10 months while the revenues are received over 12 months.

2.4 Accumulated Surplus from Operations Current Period

Program	Audited Reserves Sep 1, 2015	Actual Surplus (Deficit) Nov 30, 2015	Reserve Movements	Operating Reserves Nov 30, 2015
Instruction	1,937,859	689,245	(552,157)	2,074,947
Administration	275,248	48,562		323,810
Operations and Maintenance	-	905,578		905,578
Transportation	221,075	(182,970)	(104,074)	(65,969)
External services	-	-		-
Bus Transfer Station	-	-	1,600,000	1,600,000
Total	2,434,185	1,460,415	943,769	4,838,366
Unrestricted Surplus	943,769	-	(943,769)	-
Accumulated Surplus from Operations (Excluding SGF)	3,377,954	1,460,415	-	4,838,366
Add: SGF	1,001,630	153,318		1,154,948
Accumulated Surplus from Operations	4,379,584	1,613,733	-	5,993,314

Projected Surplus from Operations

Program	Audited Reserves Sep 1, 2015	Budget Surplus (Deficit) Final Budget	Reserve Movements	Projected Operating Reserves Aug 31, 2016
Instruction	1,937,859	(78,993)	(552,157)	1,306,709
Administration	275,248	-	-	275,248
Operations and Maintenance	-	-	-	-
Transportation	221,075	(117,000)	(104,074)	-
External services	-	-	-	-
Bus Transfer Station	-	-	1,600,000	1,600,000
Total	2,434,185	(195,993)	943,769	3,181,957
Unrestricted Surplus	943,769	-	(943,769)	-
Accumulated Surplus from Operations (Excluding SGF)	3,377,954	(195,993)	-	3,181,957
Add: SGF	1,001,630	-	-	1,001,630
Accumulated Surplus from Operations	4,379,584	(195,993)	-	4,183,587

The projected financial health indicator Accumulated Surplus from Operations to Expense Ratio (A.S.O. %) is 2.56%.

2.5 Accumulated Surplus

The Accumulated Surplus is comprised of the Accumulated Surplus from Operations, Capital Reserves and the Investment in Capital Assets.

The Operating Surplus by program are the reserves designated for operating purposes by the Board.

The Unrestricted Surplus is a reserve that the Board has not reserved for a specific purpose.

School Generated Funds are reserves within the school that are reserved for specific projects with the schools.

Capital Reserves by program are the reserves 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, 2015	Actual Balance at Nov 30, 2015	Projected Balance at Aug 31, 2015
Operating Surplus			
Instruction	1,937,862	2,074,950	1,306,709
Administration	275,248	323,810	275,248
Operations and Maintenance	-	905,578	-
Transportation	221,075	(65,970)	-
External Services	-	-	-
Bus Transfer Station	-	1,600,000	1,600,000
Total Restricted Operating Surplus before SGF	2,434,185	4,838,368	3,181,957
Unrestricted Surplus	943,769	-	
Accumulated Surplus from Operations (Excluding SGF)	3,377,954	4,838,368	3,181,957
School Generated Funds	1,001,630	1,154,948	1,001,630
Accumulated Surplus from Operations	4,379,584	5,993,316	4,183,587
Capital Reserves			
Instruction	1,593,643	1,730,623	1,599,006
Operations and Maintenance	592,410	601,054	561,054
Administration	1,540,337	1,564,826	1,539,826
Transportation	254,123	60,493	(14,507)
External Services	28,385	28,385	28,385
Bus Transfer Station	-	200,000	200,000
Total Capital Reserves	4,008,898	4,185,381	3,913,764
Investment in Capital Assets	6,235,103	6,058,620	6,330,237
Total Accumulated Surplus	14,623,585	16,237,317	14,427,588

3. Financial Condition

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

	Nov 30 2015	Aug 31 2015	Change	
Financial Assets				
Cash	14,339,712	11,646,225	2,693,487	See cash flow statement
Accounts receivable	534,015	2,023,940	(1,489,925)	Primarily the result of ECS PUF funding received in September
	14,873,727	13,670,165	1,203,562	
Liabilities				
Accounts payable and accruals	3,870,549	3,455,465	415,084	Teacher lump sum payment paid December 4.
Deferred revenue	80,810,558	82,008,950	(1,198,392)	IMR revenue deferred at year end recognized as revenue in the current year.
Employee Future Benefits Liabilities	197,404	167,700	29,704	Contributions and Actuarial Report
Supported Debentures	-	15,370	(15,370)	Supported debt has been paid.
	84,878,511	85,647,485	(768,974)	
Net Debt	(70,004,783)	(71,977,320)	1,972,537	
Non-Financial Assets				
Property and equipment	85,610,875	86,590,387	(979,512)	Current quarter amortization
Prepaid expenses	631,227	10,518	620,709	Annual Insurance and registration paid at the beginning of the year and expensed throughout the year.
	86,242,102	86,600,905	(358,803)	
Accumulated Surplus	16,237,317	14,623,585	1,613,732	

5. IMR Projects 2015-16 Overview

Completed Projects in 2015-16

School	Description	2014-15 Actuals	2015-16 Actuals	Final Cost at Nov 30, 2015
Blueberry	Replace boilers	185,742	2,540	188,282
Brookwood	Install Metal Cladding		8,890	8,890
Broxton Park	Install Metal Cladding		14,529	14,529
Broxton Park	Security System for New Portable		9,652	9,652
Broxton Park	Washroom Renovations	65,641	64,727	130,368
Broxton Park	Parking Lot Expansion	71,374		71,374
Entwistle	Gym floor sand & recoat		31,180	31,180
Graminia	Replace Fire Hydrant Water Line		32,543	32,543
MCHS	Parking Lot Repairs		15,342	15,342
Meridian H.	Repair AS4	11,394		11,394
Seba Beach	Repairs to Roof		6,299	6,299
SPC	Foods Lab Renovation	53,107	39,045	92,152
SPC	Art Room Renovation	2,233	17,389	19,621
Tomahawk	Resurface portables		14,732	14,732
Wabamun	Replace 6 furnaces throughout the school	70,173	771	70,944
Woodhaven	Foods Lab Renovation		16,317	16,317
Woodhaven	Bleacher Replacement		20,777	20,777
Total Value of Completed IMR Projects in 2015-16		459,663	294,732	754,395

Projects in Progress

School	Description	2014-15 Actuals	2015-16 Actuals	Total Cost at Nov 30, 2015
Blueberry	DDC migration		48,550	48,550
Duffield	Reroof 4 sections		55,466	55,466
Total Outstanding IMR Projects in 2015-16		-	104,016	104,016

IMR Program Summary

IMR Carry over at September 1, 2015	472,373
IMR Allocation 2015-16	1,767,682
Year to date IMR Expense	(398,748)
Remaining 2015-16	1,841,307



MEMORANDUM

Date: January 5, 2016
To: Board of Trustees
From: Tim Monds, Superintendent
Originator: Claire Jonsson, Associate Superintendent
Subject: **SUN LIFE INSURANCE PLAN RENEWAL**

Recommendation

That the Board of Trustees approves an overall decrease of 0.91% in premiums for the Sun Life insurance plan as presented at the Regular Meeting of January 5, 2016.

Background

The Sun Life insurance plan is up for renewal and Benefex Consulting Inc. has presented an overall increase of 0.91% in premium rates for Parkland School Division No. 70 as follows:

	<u>2016</u>	<u>2015</u>	<u>Change</u>
INCREASE			
Basic Life	0.185	0.185	0
LTD	2.941	2.941	0
Extended Health-single	84.95	87.17	-2.5%
Extended Health-family	205.56	210.93	-2.5%
Dental-single	54.31	50.85	6.8%
Dental-family	147.04	137.68	6.8%

Administration would be pleased to respond to any questions.

CJ:jc



MEMORANDUM

Date: January 5, 2016
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 12, 2016 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 2016; and further
3. That the Board of Trustees' selection committee announces its Edwin Parr Award submission March 1, 2016 for submission to the ASBA.

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 2015 to June 2016.
- 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



MEMORANDUM

Date: January 05, 2016
To: Board of Trustees
From: Scott Johnston, Associate Superintendent
Subject: Council of School Councils (COSC) Committee

Recommendation

That the Board of Trustees receives as information the unadopted Council of School Councils (COSC) Committee minutes of November 25, 2015 as presented at the Regular Meeting of January 5, 2016.

SJ:ds



**MINUTES OF THE COUNCIL OF SCHOOL COUNCILS MEETING
HELD AT THE CENTRE FOR EDUCATION IN STONY PLAIN,
ALBERTA ON TUESDAY, NOVEMBER 25, 2015.**

ATTENDANCE:

School Council Reps

Brookwood School

Duffield School

École Meridian Heights School

Greystone Centennial Middle School

Parkland Village School

Spruce Grove Composite High School

Board of Trustees

Dorcas Kilduff, Trustee

Administration

Scott Johnston, Associate Superintendent

Principal

Brian Sydora

Recording Secretary

Darlene Smith

1. CALL TO ORDER

Acting Chair, Shelley Grimoldby, called the meeting to order at 7:10 pm.

2. WELCOME & INTRODUCTIONS

Shelley passed along Chair Rhonda Schumm's regrets that she was unable to attend the COSC meeting. Participants introduced themselves.

3. APPROVAL OF AGENDA

Moved by Ida Roberts that the Agenda of the November 25, 2015 be approved. Seconded by Gina Nielsen.
CARRIED

4. APPROVAL OF MINUTES

Moved by Shelley Grimoldby that the Minutes of the October 20, 2015 meeting be approved. Seconded by Gina Nielsen.
CARRIED

5. Board Report – Trustee Kilduff

- Board Policy 1 – Foundational Statements – currently being updated to include a statement on Inclusion. Draft policy has been circulated to stakeholders for feedback by January 15, 2016.
- Ward Restructure – The Board identified concerns with the current electoral ward, specifically that they no longer reflect the democratic principle by population. Administration is collecting feedback by way of a survey on the PSD website on the proposed changes in electoral boundaries.
- Bus Transfer Site – The Board will establish reserves for \$1.8M to support expenditures for the design and construction of a regional bus transfer station located at the future school site (Spruce Grove's west end). The Board will seek additional support from Evergreen CSRD (22%) as well as other partners/stakeholders.

6. Proposed Resolution for Alberta School Councils' Association (ASCA) AGM

Greystone Centennial Middle School's (GCMS) School Council has proposed to submit a resolution to ASCA that requests monetary support from the province for a new regional bus transfer site. After discussion, it was recommended that GCMS connect with other jurisdictions with regional busing, inquiring if they would be in support of a resolution requesting provincial support for all future regional bus transfer sites being built. The resolution may have more strength and weight if submitted as a united voice from several school districts.

7. Leadership of COSC

Long-standing Chair (Rhonda Schumm) has accepted a teaching position with Parkland School Division. As an employee of PSD, Rhonda is unsure if there might be a conflict of interest if she remained as Chair. There was a brief discussion about the roles of the COSC Chair and a request for volunteers for this position should Rhonda step down. It was decided to table the election of a new Chair to the February 10, 2016 meeting, at which time Rhonda can speak on her own behalf.

8. Engagement Strategies

Associate Superintendent Scott Johnston gave an update on the success of the Board's Engagement Evening held November 19, 2015.

As important stakeholders in our children's education, parents were invited to provide feedback on the outcomes, strategies and measures provided in the Board's Three Year Education Plan (2015-2018). COSC members who were present at the evening noted appreciation for the Board's commitment to engagement.

PSD will host a full day Education Planning Session in spring of 2016. COSC members shared a recommendation for this to be an open meeting that is not restricted to just School Council Chairs.

9. Announcements

Alberta School Councils Association Wednesday Webinars

- Meeting Management - December 2
- Masterful Minutes - December 9
- Tools for Effective School Councils - January 6

Parkland School Division – Parent Workshops

- Children & Teens With Anxiety - December 10
- Dining Discussions – January 20, February 17, March 16, April 20, May 18

10. Future Agenda Items

- Healthy Hot Lunch Programs - Felicia Ochs, Youth Resiliency Coordinator
Invite school hot lunch coordinators.

11. ADJOURNMENT

Meeting adjourned at 8:30 pm.

Meeting Schedule:

- Wednesday, February 10, 2016
- Wednesday, March 9, 2016
- Wednesday, May 4, 2016



MEMORANDUM

Date: January 05, 2016
To: Board of Trustees
From: Tim Monds, Superintendent
Originator: Claire Jonsson, Associate Superintendent
Subject: **Benefits Committee**

Recommendation

That the Board of Trustees receives as information the Benefits Committee minutes of December 2, 2015 as presented at the Regular Meeting of January 5, 2016.

CJ:jlf



**MINUTES OF THE BENEFITS COMMITTEE MEETING
HELD AT THE CENTRE FOR EDUCATION IN STONY PLAIN, ALBERTA ON
WEDNESDAY, 02 DECEMBER 2015.**

ATTENDANCE:

Dorcas Kilduff , Trustee
Brad Seib, Benefex Consulting Inc.
Cheryl Hardy, Payroll Lead
Jay McGeough, IUOE
Darlene Keating, IUOE

Theresa Trommelen, CAAMSE
Lorraine Redl, CAAMSE
Claire Jonsson, Associate Superintendent
Jenny Chen, Recording Secretary

Regrets:

Lori Green – NUG
Shae Abba, Director, People Services

1. CALL TO ORDER

The meeting was called to order at 3:15 pm by Darlene Keating.

1.1 Changes to the Agenda

There were no additions to the agenda.

1.2 Approval of the Agenda

MOVED by Darlene Keating that the agenda be approved as amended.

CARRIED

2. BUSINESS ARISING FROM THE MINUTES

2.1 Fee Guide for Dental Procedures

Brad provided a Sun Life Financial bulletin “Understanding my Coverage” which highlights an online Alberta Dental Fee Finder which provides insight into how your dentist’s fees may compare with others in the area. Administration will post this bulletin on the HR portion of Chalk Board after the meeting.

2.2 Feedback on Wellness Account

Item is deferred until after CAAMSE AGM in September 2016.

3. SUN LIFE POLICY RENEWAL

Brad Seib reviewed the documents with the committee and provided an analysis of how the program is rated and the information that is required when determining the renewal rate. He announced an overall increase of 0.91% on Sun Life premiums which are based on the following:

	<u>2016</u>	<u>2015</u>	<u>Change</u>
INCREASE			
Basic Life	0.185	0.185	0
LTD	2.941	2.941	0
Extended Health-single	84.95	87.17	-2.5%
Extended Health-family	205.56	210.93	-2.5%
Dental-single	54.31	50.85	6.8%
Dental-family	147.04	137.68	6.8%

TOTAL PREMIUM INCREASE of 0.91%

	<u>2016</u>	<u>2015</u>	<u>Change</u>
Administrative Services:			
General Administration ¹	2.39%	2.39%	0
Claims Handling - Extended Health Care ²	3.88%	3.88%	0
Claims Handling - Dental ¹	3.90%	3.90%	0
Profit ²	0.30%	0.30%	0
Health Spending Account ¹	7.07%	7.07%	0
Health Pooling Charge ²	15.46%	8.85%	6.61%
Consulting Fees ²	3.00%	3.00%	0

¹ Calculated as a percentage of paid claims.

² Calculated as a percentage of paid claims less pooled claims.

Claire thanked Brad for his presentation.

RECOMMENDATION

MOVED by Theresa Trommelen that the Benefits Committee recommend to the Board of Trustees to approve the Sun Life Renewal as presented.

CARRIED

4. ITEMS FOR FUTURE AGENDAS

- Wellness Account - September 2016.

5. ADJOURNMENT

The meeting was adjourned at 4:31 pm.

NEXT MEETING

The next Benefits Committee meeting will be held Monday, March 21, 2016 at 3:15 pm