



**BOARD OF TRUSTEES
ELK ISLAND PUBLIC SCHOOLS**

REGULAR
SESSION

THURSDAY, NOVEMBER 21, 2019

Board Room
Central Services
Administration Building

AGENDA

Mission Statement - To provide high quality student-centered education that builds strong, healthy communities.

- 9:00 am **1. CALL TO ORDER** T. Boymook
- 2. COMMITTEE OF THE WHOLE**
- 10:00 am **3. AMENDMENTS TO AGENDA / ADOPTION OF AGENDA**
- 4. APPROVAL OF MINUTES**
- 4.1 Board Meeting – Oct. 24, 2019 (encl.)
- 5. CHAIR REPORT** T. Boymook (verbal)
- 5.1 ASBIE Subscribers Meetings – Oct. 27, 2019
- 5.2 Members of Legislative Assembly/EIPS Joint Meeting – Nov. 1, 2019
- 5.3 Central Department Results Reviews – Nov. 4-5, 2019
- 5.4 Strathcona County Remembrance Day Service – Nov. 11, 2019
- 5.5 Advocate! 2019 – Nov. 15, 2019
- 5.6 Alberta School Board Association Fall General Meeting – Nov. 17-19, 2019
- 5.7 Board Chairs Meeting – Nov. 18, 2019
- 5.8 Sherwood Park & District Chamber of Commerce Luncheon and General Meeting – Nov. 20, 2019
- 6. SUPERINTENDENT REPORT** M. Liguori (verbal)
- 6.1 Members of Legislative Assembly/EIPS Joint Meeting – Nov. 1, 2019
- 6.2 College of Alberta Schools Superintendents – Nov. 6-8, 2019
- 6.3 Alberta School Board Association Fall General Meeting – Nov. 18, 2019
- 6.4 Curriculum Advisory Panel Meeting – Nov. 19, 2019
- 6.5 Strathcona Christian Academy Meeting – Nov. 19, 2019
- 6.6 Sherwood Park & District Chamber of Commerce Luncheon and General Meeting – Nov. 20, 2019
- 7. COMMENTS FROM THE PUBLIC AND STAFF GROUP REPRESENTATIVES**
- ASSOCIATION/LOCAL REPORTS**
- 8. ASBA ZONE 2/3 REPORT** A. Hubick (verbal)
- Oct. 25, 2019

- 9. **PARTNERS IN EDUCATION**
Oct. 21, 2019 A. Hubick
(verbal)
- 10. **ATA LOCAL REPORT** D. Zielke
(verbal)

BUSINESS ARISING FROM PREVIOUS MEETING

NEW BUSINESS

- 11. **BUSINESS ARISING FROM IN CAMERA**
- 12. **SUPERINTENDENT EVALUATION** T. Boymook
(encl.)
- 10:25 am 13. **UNAUDITED ACCUMULATED SURPLUS AT AUG. 31, 2019** M. Liguori/C. Cole
(encl.)
- 10:35 am 14. **2019 AUDITED FINANCIAL STATEMENTS** M. Liguori/C. Cole
MNP LLP (encl.)
- 15. **BOARD POLICY 3: ROLE OF THE TRUSTEE** A. Hubick
(encl.)
- 16. **BOARD POLICY 13: APPEALS AND HEARINGS REGARDING** A. Hubick
STUDENT MATTERS (encl.)

COMMITTEE REPORTS

- 17. **ADVOCACY COMMITTEE** T. Boymook
Meeting held Oct. 24, 2019 (verbal)
- 18. **TEACHER BOARD CONSULTATION COMMITTEE** D. Irwin
Meeting held Oct. 28, 2019 (verbal)
- 19. **AUDIT COMMITTEE** H. Wall
Meeting held Nov. 5, 2019 (verbal)

REPORTS FOR INFORMATION

- 20. **TRUSTEES' REPORTS/NOTICES OF MOTIONS / REQUESTS** (verbal)
FOR INFORMATION

ADJOURNMENT

RECOMMENDATIONS TO NOVEMBER 21, 2019 BOARD OF TRUSTEES

2. That the Board meet In Camera.
That the Board revert to Regular Session.
3. That the Agenda be adopted as amended or as circulated.
- 4.1 That the Board of Trustees approve the Minutes of Oct. 24, 2019 Board Meeting as amended or as circulated.
5. That the Board of Trustees receive the Chair report for information.
6. Superintendent's Report.
7. *Comments from the Public and Staff Group Representatives*
8. That the Board of Trustees receive the report from the representative of the ASBA Zone 2/3 for information.
9. That the Board of Trustees receive the report from the representative of the Partners in Education Committee for information.
10. That the Board of Trustees receive the report from the representative of the ATA Local #28 for information.
11. Business Arising from In Camera.
12. That the Board of Trustees approve the Superintendent's Evaluation Report as developed in the Superintendent evaluation workshop of Nov. 13, 2019, as an accurate assessment of the Superintendent's performance for the period Nov. 1, 2018 to Oct. 31, 2019; and FURTHER, that the Board authorize the Chair to make any required technical edits and to sign the report on the Board's behalf.
13. That the Board of Trustees approve the transfer of \$356,895 from internally restricted operating reserves to unrestricted surplus to offset the net result of 2018-19.
14. That the Board of Trustees approve the Aug. 31, 2019 Audited Financial Statements.

15. That the Board of Trustees approve the amendment to Board Policy 3: Role of the Trustee, as presented.
16. That the Board of Trustees approve the amendments to Board Policy 13: Appeals and Hearings Regarding Student Matters, as presented.
17. That the Board of Trustees receive for information the report from the Advocacy Committee meeting held Oct. 24, 2019.
18. That the Board of Trustees receive for information the report from the Teacher Board Consultation Committee meeting held Oct. 28, 2019.
19. That the Board of Trustees receive for information the report from the Audit Committee meeting held Nov. 5, 2019.



ELK ISLAND PUBLIC SCHOOLS

The regular meeting of the Elk Island Public Schools Board of Trustees was held on Thursday, Oct. 24, 2019, in the Board Room, Central Services, Sherwood Park, Alberta.

The Board of Trustees Meeting convened with Board Chair Trina Boymook calling the meeting to order at 9 a.m.

Board members present:

T. Boymook	D. Irwin
S. Gordon	J. Scutter
C. Holowaychuk	H. Stadnick
A. Hubick	H. Wall
R. Footz	

Administration present:

S. Stoddard	Acting Superintendent
B. Billey	Associate Superintendent, Human Resources
C. Cole	Secretary-Treasurer
L. McNabb	Director, Communication Services
T. Borchers	Executive Assistant/Recording Secretary
A. Desaulniers	Secretary, Education Executive

CALL TO ORDER

Meeting called to order at 9 a.m. with all trustees noted above in attendance.

COMMITTEE OF THE WHOLE

Moved by Vice-Chair Wall:

199/2019	THAT the Board meet In Camera (9 a.m.).	CARRIED <u>UNANIMOUSLY</u>
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Moved by Trustee Holowaychuk:

200/2019	THAT the Board revert to Regular Session (10:27 a.m.).	CARRIED <u>UNANIMOUSLY</u>
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The Board recessed at 10:27 a.m. and reconvened at 10:36 a.m. with all trustees noted above in attendance, except Vice-Chair Wall.

Board Chair Boymook welcomed everyone in attendance and acknowledged with respect the history, spirituality, and culture and languages of the First Nations people with whom Treaty 6 was signed, the territory wherein EIPS resides. We acknowledge our responsibility as Treaty members. We also honour the heritage and gifts of the Metis people.

AGENDA The Board Chair called for additions or deletions to the Agenda.

Moved by Trustee Irwin:

201/2019 THAT the Agenda be adopted, as circulated. **CARRIED
UNANIMOUSLY**

APPROVAL OF MINUTES The Board Chair called for confirmation of the Sept. 26, 2019 Board Meeting Minutes.

Moved by Trustee Holowaychuk:

202/2019 THAT the Board of Trustees approve the Minutes of Sept. 26, 2019 Board Meeting, as circulated. **CARRIED
UNANIMOUSLY**

The Board Chair called for confirmation of the Oct. 3, 2019 Board Special Meeting Minutes.

Moved by Trustee Hubick:

203/2019 THAT the Board of Trustees approve the Minutes of Oct. 3, 2019 Board Special Meeting, as circulated. **CARRIED
UNANIMOUSLY**

CHAIR REPORT Board Chair Boymook presented the Chair's report.

Moved by Board Chair Boymook:

204/2019 THAT the Board of Trustees receive the Chair's report for information. **CARRIED
UNANIMOUSLY**

SUPERINTENDENT REPORT

No report was presented.

COMMENTS, PRESENTATIONS AND DELEGATIONS AT BOARD MEETINGS

No comments, presentations or delegations were presented.

ASSOCIATION/LOCAL REPORTS

ASBA Zone 2/3 Report Trustee Stadnick presented to the Board the report from the ASBA Zone 2/3 meeting held on Sept. 27, 2019, at St. Anthony Centre.

Moved by Trustee Stadnick:

205/2019 THAT the Board of Trustees receive the report from the representative of the ASBA Zone 2/3 for information.

**CARRIED
UNANIMOUSLY**

ATA Local Report Board Chair Boymook welcomed ATA representative D. Zielke. Representative D. Zielke presented the Local ATA report to the Board.

Moved by Trustee Gordon:

206/2019 THAT the Board of Trustees receive the report from the representative of the ATA Local #28 for information.

**CARRIED
UNANIMOUSLY**

BUSINESS ARISING FROM PREVIOUS MEETING

No business arising from previous meeting.

NEW BUSINESS

Business Arising from In Camera No business arising from In Camera.

Modular Classroom Plan 2020-21 Acting Superintendent Stoddard presented to the Board the Modular Classroom Plan for 2020-21 for approval.

Moved by Trustee Seutter:

207/2019 THAT the Board of Trustees direct administration to request funding for the relocation of five modular classrooms to SouthPointe School.

**CARRIED
UNANIMOUSLY**

Board Policies-*Education Act* Trustee Hubick presented to the Board required amendments to references in Board Policies for approval.

Moved by Trustee Hubick:

208/2019 THAT the Board of Trustees direct administration to amend references in Board Policies to align with the new *Education Act* and Regulations.

**CARRIED
UNANIMOUSLY**

COMMITTEE REPORTS

Policy Committee Trustee Hubick presented a report from the Policy Committee meeting held on Oct. 15, 2019, for information.

Moved by Trustee Hubick:

TRUSTEES' REPORT/NOTICES OF MOTION/REQUEST FOR INFORMATION

Reports by Trustees were presented.

Trustee Irwin made a notice of motion re electoral boundaries for Trustees at the December Board meeting.

The Chair declared the meeting adjourned at 12:34 p.m.

Board Chair

Superintendent



RECOMMENDATION REPORT

DATE: Nov. 21, 2019

TO: Board of Trustees

FROM: Trina Boymook, Board Chair

SUBJECT: Approval of Superintendent's Evaluation Report

ORIGINATOR: Trina Boymook, Board Chair

RESOURCE STAFF: Dr. Leroy Sloan
Board of Trustees

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

EIPS PRIORITY: Enhance high quality learning and working environments.

EIPS GOAL: A culture of excellence and accountability.

EIPS OUTCOME: The division uses evidenced-based practices to improve student engagement and achievement.

RECOMMENDATION:

That the Board of Trustees approve the Superintendent's Evaluation Report as developed in the Superintendent evaluation workshop of Nov. 13, 2019, as an accurate assessment of the Superintendent's performance for the period of Nov. 1, 2018 to Oct. 31, 2019; and FURTHER, that the Board authorize the Chair to make any required technical edits and to sign the report on the Board's behalf.

BACKGROUND:

As per Board Policy 2: Role of the Board, Section 5.5, Superintendent/Board Relations, the Board will annually evaluate the Superintendent. The evaluation was completed on Nov. 13, 2019.

COMMUNICATION PLAN:

N/A

ATTACHMENT(S):

N/A

:clp



RECOMMENDATION REPORT

DATE: Nov. 21, 2019

TO: Board of Trustees

FROM: Mark Liguori, Superintendent

SUBJECT: Unaudited Accumulated Surplus at Aug. 31, 2019

ORIGINATOR: Candace Cole, Secretary-Treasurer

RESOURCE STAFF: Shirley Hagen, Director, Financial Services
Leah Lewis, Assistant Director, Financial Services

REFERENCE: Board Policy 2: Role of the Board

EIPS PRIORITY: Enhance high quality learning and working environments.

EIPS GOAL: Quality infrastructure for all.

EIPS OUTCOME: Student learning is supported through the use of effective planning, managing and investment in Division infrastructure.

RECOMMENDATION:

That the Board of Trustees approve the transfer of \$356,895 from internally restricted operating reserves to unrestricted surplus to offset the net result of 2018-19.

BACKGROUND:

Board Policy 2: Role of the Board, Section 8, Fiscal Accountability, establishes that the Board of Trustees will approve the transfer of funds to reserves.

This approval process coincides with the year end in preparation for the finalization of the audited financial statements.

Elk Island Public Schools (EIPS) has an operating deficit of \$0.88 million for the year ended Aug. 31, 2019. This decreases the accumulated surplus to \$19.75 million. Accumulated surplus is the primary indicator of the financial resources that EIPS has available to provide future services. Accumulated surplus includes investment in Board funded tangible capital assets (\$6.27 million), unrestricted surplus, operating reserves (\$12.58 million), and capital reserves (\$0.89 million).

Transfers from reserves for 2018-19 total \$0.36 million, which includes the operating deficit of \$0.88 million and a surplus of \$0.52 million from current year transactions for unsupported capital assets.

The Division has established school and department reserves, as well as capital reserves, in accordance with Board Policy and the *Education Act*.

The balance of operating reserves is \$12.58 million. Reserves of \$4.41 million are designated for use by schools and departments to support future years. Division Allocated Reserves has a balance of \$2.81 million; these reserves will be used to fund specific expenses as identified by the Board.

The operating reserves balance is greater than the spring projection by \$3.63 million (Attachment 3 - Column H - Row M).

- Central Services and school reserves are \$0.52 million greater as spending was less than projected, but these reserves are still less than two per cent of budget.
- The Division Allocated reserves are \$1.55 million greater as funds for the enterprise resource planning software were only partially accessed, with the remaining funds to be spent in 2019-20. In addition, the modular reallocation project was not completed at year-end but will be finished later this fall.
- The Division Unallocated reserve is \$1.57 million greater primarily due to:
 - Department surpluses greater than two per cent of budgets (\$0.4 million).
 - Schools surpluses greater than two per cent of budgets (\$0.68 million). Due to budget uncertainty these surpluses were not allocated to the Leveraging Student Achievement reserve.
 - Next Step surpluses greater than two per cent of budgets (\$0.27 million).
 - In-year funding remaining at year end (\$0.14 million).
 - Revenue achieved greater than allocated (\$0.2 million).
 - Capital purchases from school and department operating budgets (\$0.33 million).

These variances were offset by:

- Standard cost deficit (\$0.32 million).
- Departments deficits for hold harmless programs were greater than projected (\$0.11 million).
- Capital effect was lower than projected (\$0.11 million).

As per budget assumptions, a Division Unallocated Reserve will be maintained at a minimum of two per cent of EIPS' budget (approximately \$4 million) to cover emergent issues, price fluctuations and stabilize funding in the future. At Aug. 31, 2019 the balance in this unallocated reserve is \$5.37 million.

The balance of capital reserves at Aug. 31, 2019 is \$0.89 million. These reserves are for the purchase of future capital assets.

Each year, Alberta Education provides a Financial Reporting Profile that compares financial information of school divisions across Alberta and to other comparably sized jurisdictions. This document allows a review and evaluation of the current financial position.

A comparison of EIPS' operating and capital reserves to other divisions is provided in the table below. The current financial position indicates a decrease to operating reserves of 0.7% or 1.74 days and a decrease to

capital reserves of \$27 per student. If EIPS maintained capital reserves at the average rate, reserves would be \$4.9 million using the average rate of divisions with similar enrolment. These statistics are useful for analyzing financial health.

	Aug. 31, 2018	Aug. 31, 2019	Change
OPERATING RESERVES (excluding school generated funds)			
As a % of expenses			
EIPS	6.17%	5.47%	- 0.7%
All divisions	4.96%		
Divisions with similar enrolment	5.06%		
Equated to operational days			
EIPS	15.43 days	13.69 days	- 1.74 days
All divisions	12.39 days		
Divisions with similar enrolment	12.66 days		
CAPITAL RESERVES			
Per student			
EIPS	\$81	\$54	- \$27
All divisions	\$357		
Divisions with similar enrolment	\$291		

COMMUNICATION PLAN:

Following approval by the Board, the accumulated surplus will be communicated as part of the 2019 Audited Financial Statements which will be submitted to Alberta Education and posted on the EIPS website.

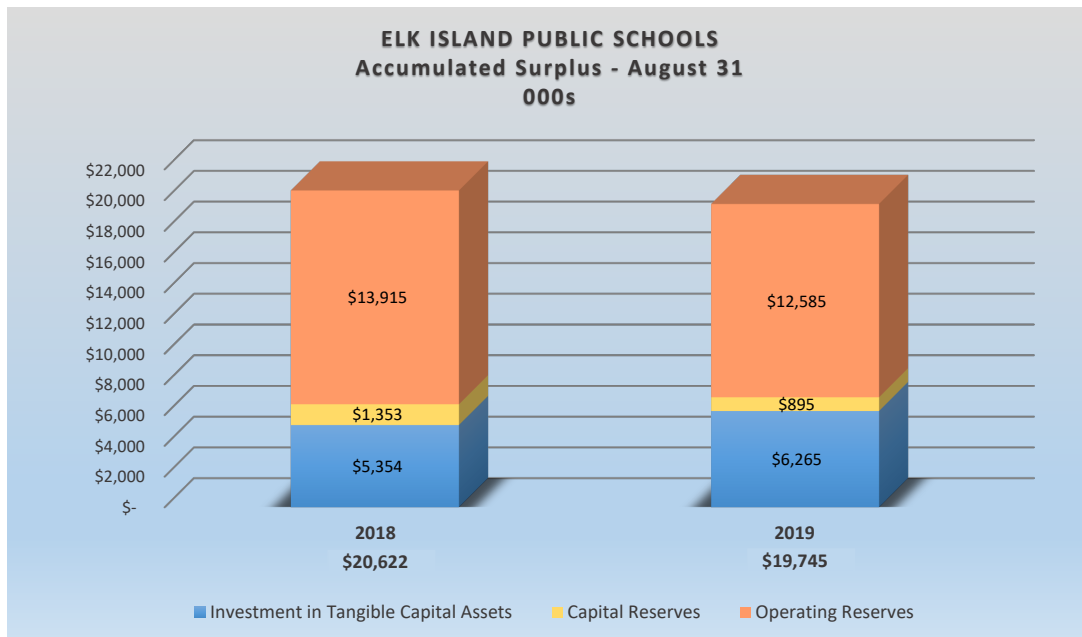
ATTACHMENT(S)

1. Accumulated Surplus
2. Reserves
3. Operating Reserves
4. Operating Reserves – Central Services
5. Operating Reserves – Schools - Operations
6. Operating Reserves – School Generated Funds

**ELK ISLAND PUBLIC SCHOOLS
Accumulated Surplus
August 31, 2019**

	A=B+C+D+E	B	C	D	E
		Investment in Tangible Capital Assets	Unrestricted Surplus	Internally Restricted Operating Reserves	Capital Reserves
	Accumulated Surplus				
Audited - August 31, 2018	\$ 20,622,391	\$ 5,353,861	\$ -	\$ 13,915,213	\$ 1,353,317
Surplus/(Deficit)	(877,365)	-	(877,365)	-	-
Board Funded Capital Asset Additions	-	2,041,969	(535,041)	(973,593)	(533,335)
Net Amortization, Debt & Disposals	-	(1,130,486)	1,055,511	-	74,975
Net Reserve Transfer	-	-	356,895	(356,895)	-
Actual - August 31, 2019	\$ 19,745,026	\$ 6,265,344	\$ -	\$ 12,584,725	\$ 894,957

- A Accumulated surplus which includes investment in Board funded tangible capital assets, unrestricted surplus and internally restricted reserves
- B Board funded (unsupported) tangible capital assets
- C Surplus/(deficit) transferred to reserves
- D Operating reserves including Schools - Operations, School Generated Funds, Central Services and Division reserves
- E Capital reserves available for future unsupported capital purchases



ELK ISLAND PUBLIC SCHOOLS
Reserves
August 31, 2019

	A	B	C		D	E = A+B+C+D
	Audited 31-Aug-18	Contributions /(Use)	2018-19 Capital Effect		Transfers	Actual 31-Aug-19
OPERATING RESERVES						
Central Services (Attachment 4)	\$ 907,093	\$ 254,883	\$ -	\$ (72,776)	\$ (72,776)	\$ 1,089,200
Schools - Operations (Attachment 5)	1,483,272	1,148,582	-	(954,038)	(954,038)	1,677,816
School Generated Funds (SGF)(Attachment 6)	1,570,200	69,190	-	-	-	1,639,390
Central Services & Schools	3,960,565	1,472,655	-	(1,026,814)	(1,026,814)	4,406,406
Leveraging Student Achievement	660,796	(271,893)	-	29,794	29,794	418,697
Equity of Opportunity - Distance Allocation	20,996	-	-	(20,996)	(20,996)	-
Election	41,736	-	-	48,750	48,750	90,486
School Building	1,174,126	(489,580)	-	(227,448)	(227,448)	457,098
Central Projects	1,270,000	(126,316)	(771,434)	830,000	830,000	1,202,250
Projects	871,702	(459,663)	(202,159)	431,600	431,600	641,480
EIPS Division Allocated (Attachment 3)	4,039,356	(1,347,452)	(973,593)	1,091,700	1,091,700	2,810,011
EIPS Division Unallocated (Attachment 3)	5,915,292	(1,002,568)	520,470	(64,886)	(64,886)	5,368,308
	\$ 13,915,213	\$ (877,365)	\$ (453,123)	\$ -	\$ -	\$ 12,584,725

B 2018-19 deficit of \$877,365

C Use of Reserves for Mechanical Cooling for Modulares, Enterprise Resource Planning, and the net effect of unsupported capital transactions

D Budgeted transfers to EIPS Division Allocated reserve, and the year-end transfers from schools/departments for surplus in excess of limits in Administrative Procedure 501 - Financial Management

	A	B	C		D	E = A+B+C+D
	Audited 31-Aug-18	Contributions /(Use)	2018-19 Capital Effect		Transfers	Actual 31-Aug-19
CAPITAL RESERVES						
Facility Services	\$ 66,028	\$ 48,350	\$ -	\$ -	\$ -	\$ 114,378
Ardrossan Parking Lot	316,174	-	(298,110)	(18,064)	(18,064)	-
Aging Equipment at Schools	263,346	-	(65,389)	-	-	197,957
Information Technologies Infrastructure	-	-	(169,836)	512,000	512,000	342,164
EIPS Division Allocated	579,520	-	(533,335)	493,936	493,936	540,121
EIPS Division Unallocated	707,769	26,625	-	(493,936)	(493,936)	240,458
	\$ 1,353,317	\$ 74,975	\$ (533,335)	\$ -	\$ -	\$ 894,957

B Proceeds on the sale of unsupported assets

C Use of reserves for the unsupported costs of Ardrossan Parking Lot, Aging Equipment at Schools, and Information Technologies Infrastructure.

ELK ISLAND PUBLIC SCHOOLS
Operating Reserves
August 31, 2019

	A Audited Balance 31-Aug-18	B Contributions / (Use)	2018-19			E Year End Transfer	F = A + B + C + D + E Actual Balance 31-Aug-19	G Projection Balance 31-Aug-19	H = F - G Variance
			C Capital Effect	D Budget Transfer					
Central Services & Schools	\$ 3,960,565	\$ 1,472,655	\$ -	\$ -	\$ (1,026,814)	\$ 4,406,406	\$ 3,887,986	\$ 518,420	
Allocated from Division	214,139	(72,233)	-	-	8,798	150,704			
From Schools - Surplus Exceeding 2%	446,657	(199,660)	-	20,996	-	267,993			
Leveraging Student Achievement	660,796	(271,893)	-	20,996	8,798	418,697	433,094	(14,397)	
Equity of Opportunity - Distance Allocation	20,996	-	-	(20,996)	-	-	-	-	
Election	41,736	-	-	48,750	-	90,486	103,053	(12,567)	
SouthPointe School	130,064	(130,064)	-	-	-	-	-	-	
Davidson Creek Elementary	289,698	(55,306)	-	-	(203,448)	30,944	-	30,944	
Ardrossan Elementary Replacement	182,647	(148,210)	-	-	(24,000)	10,437	-	10,437	
Facilities Project Manager (Operating)	116,000	(116,000)	-	-	-	-	-	-	
Planning	120,000	(40,000)	-	-	-	80,000	80,000	-	
Heritage Hills Elementary	335,717	-	-	-	-	335,717	335,717	-	
School Building	1,174,126	(489,580)	-	-	(227,448)	457,098	415,717	41,381	
Roof Replacement	-	-	-	-	-	-	-	-	
Parking Lot (Capital)	-	-	-	-	-	-	-	-	
Enterprise Resource Planning	1,270,000	(126,316)	(771,434)	830,000	-	1,202,250	-	1,202,250	
Central Projects	1,270,000	(126,316)	(771,434)	830,000	-	1,202,250	-	1,202,250	
Full Day Kindergarten	49,525	(49,525)	-	-	-	-	-	-	
Off To a Good Start	198,055	(85,000)	-	-	35,600	148,655	113,055	35,600	
Mechanical Cooling for Modulars	399,122	-	(202,159)	-	-	196,963	199,122	(2,159)	
Modular Relocation	-	(84,969)	-	300,000	-	215,031	-	215,031	
New Curriculum Costs	200,000	(119,169)	-	-	-	80,831	-	80,831	
Records Management	-	(96,000)	-	96,000	-	-	-	-	
Classified Staff Education Fund	25,000	(25,000)	-	-	-	-	-	-	
Projects	871,702	(459,663)	(202,159)	396,000	35,600	641,480	312,177	329,303	
EIPS Division Allocated Reserves	4,039,356	(1,347,452)	(973,593)	1,274,750	(183,050)	2,810,011	1,264,041	1,545,970	
Capital Effect		-	520,470	-	-	520,470	632,413	(111,943)	
Transfer to Division Allocated Reserves		-	-	(974,750)	-	(974,750)	(974,750)	-	
Transfer to Modular Relocation Project		-	-	(300,000)	-	(300,000)	(300,000)	-	
Current Funding Shortfalls		(1,350,000)	-	-	-	(1,350,000)	(1,350,000)	-	
Schools - Surplus Exceeding 2%		-	-	-	681,580	681,580	-	681,580	
Outreach/Cont Educ - Surplus		-	-	-	272,938	272,938	3,634	269,304	
Departments Surpluses >2%		-	-	-	398,705	398,705	-	398,705	
Departments - Internally Restricted Programs		-	-	-	91,859	91,859	26,264	65,595	
Departments - Hold Harmless Programs		-	-	-	(462,666)	(462,666)	(355,936)	(106,730)	
School Building return from Division Allocated		-	-	-	227,448	227,448	202,450	24,998	
In Year Funding Unspent		135,395	-	-	-	135,395	-	135,395	
Standard Cost Deficit		(318,782)	-	-	-	(318,782)	-	(318,782)	
Revenue greater than allocations		201,139	-	-	-	201,139	-	201,139	
Capital purchases from operating budgets		329,680	-	-	-	329,680	-	329,680	
EIPS District Reserve	5,915,292	-	-	-	-	5,915,292	5,915,292	-	
EIPS Division Unallocated Reserve	5,915,292	(1,002,568)	520,470	(1,274,750)	1,209,864	5,368,308	3,799,367	1,568,941	
Total EIPS Division Reserves	9,954,648	(2,350,020)	(453,123)	-	1,026,814	8,178,319	5,063,408	3,114,911	
Total Operating Reserves	\$ 13,915,213	\$ (877,365)	\$ (453,123)	\$ -	\$ -	\$ 12,584,725	\$ 8,951,394	\$ 3,633,331	
EIPS Division Unallocated Reserve (K)									
As a percentage of operating expenses	2.96%					2.69%	1.86%		
Dollars above/(below) 2% of operating expenses	\$ 1,914,113					\$ 1,370,004	\$ (286,990)		

G Projection Balance 31-Aug-19 presented as part of the 2019-20 Spring Budget

ELK ISLAND PUBLIC SCHOOLS
Operating Reserves - Central Services
August 31, 2019

	Operating				Internally Restricted/Hold Harmless			H Transfers	I = D + G - H Reserve Balance 31-Aug-19
	A Surplus/ (Deficit)	B % of Budget	C Transfer > 2% to Division	D = A - C Carry- forward	E Surplus/ (Deficit)	F Transfer to Division	G = E - F Carry- forward		
Board of Trustees	\$ 23,412	4.4%	\$ 12,770	\$ 10,642	\$ -	\$ -	\$ -	\$ -	\$ 10,642
Education Executive									
Superintendent	52,270	5.8%	34,210	18,060	34,542	-	34,542	-	52,602
Communications	17,466	3.0%	5,825	11,641	-	-	-	-	11,641
Supports For Students - Central									
Associate Superintendent	17,514	3.7%	² -	17,514	178,413	229	178,184	(12,915)	208,613
Career & Learning Design	47,386	5.4%	² 16,994	30,392	35,662	16,471	19,191	12,915	36,668
Curriculum & Instructional Supports	(8,420)	-0.6%	-	8,420	86,905	86,905	-	-	(8,420)
Specialized Supports	113,840	8.3%	² 58,986	54,854	8,798	8,798	-	-	54,854
Human Resources									
Associate Superintendent	96,559	4.4%	52,589	43,970	(41,003)	(97,242)	56,239	-	100,209
Staff Relations & Training	129,962	26.2%	120,051	9,911	16,375	(3,625)	20,000	-	29,911
Recruitment & Staffing	13,326	2.6%	3,044	10,282	(109,961)	(109,961)	-	-	10,282
Business Services									
Secretary - Treasurer	5,880	1.9%	-	5,880	110,730	110,730	-	-	5,880
Financial Services	83,134	4.7%	47,451	35,683	-	-	-	-	35,683
Facility Services	140,268	1.2%	-	140,268	(115,031)	(115,031)	-	-	140,268
Information Technologies	32,119	0.9%	-	32,119	45,863	45,863	-	480	31,639
Student Transportation	345,231	3.2%	-	345,231	-	-	-	-	345,231
Next Step Continuing Education - Non Credit	70,282	16.3%	² 46,785	23,497	-	-	-	-	23,497
Total Central Services	\$ 1,180,229	3.0%	\$ 398,705	\$ 781,524	\$ 251,293	\$ (56,863)	\$ 308,156	\$ 480	\$ 1,089,200

² Approved Reserve Carryforward Exceptions

				TOTAL TRANSFERS
Transfer Technology Integration Deficit (Schools) to Information Technologies	-	-	480	480
Family School Liaison Surplus to Leveraging Student Achievement Reserve	-	8,798	-	8,798
Off to a Good Start Surplus to Projects Reserve	-	35,600	-	35,600
Division Unallocated Reserve for Hold Harmless Program Deficits (such as Snow Removal and Maternity)	-	(462,666)	-	(462,666)
Balance to Division Unallocated Reserve	398,705	91,859	-	490,564
Total Central Services Transfers (Attachment 2)	398,705	(326,409)	480	72,776
To New Curriculum Costs Division Reserve	-	80,831	-	80,831
To Projects Reserve for Modular Relocation	-	215,031	-	215,031
From Central Projects Reserve for Enterprise Resource Planning (transfer from capital portion)	-	(26,316)	-	(26,316)
	-	269,546	-	269,546
Total Transfers	\$ 398,705	\$ (56,863)	\$ 480	\$ 342,322

Elk Island Public Schools
Operating Reserves - Schools - Operations
August 31, 2019

	A	B	C	D = B + C	E = D / A	F	G = D - F
	2018-19						
	Fall Budget	Carry-Forward	Adjustments ¹	Total Carry-Forward	% of Budget	Transfers	Reserve Balance 31-Aug-19
Sector 1 - Sherwood Park							
Bev Facey Community High	\$ 7,233,130	\$ 71,159	\$ 849	\$ 72,008	1.0%	\$ -	\$ 72,008
Brentwood Elementary	3,168,361	59,629	-	59,629	1.9%	-	59,629
Clover Bar Junior High	2,659,582	1,754	-	1,754	0.1%	-	1,754
Davidson Creek Elementary	3,068,084	45,009	-	45,009	1.5%	-	45,009
École Campbelltown	3,339,944	50,770	-	50,770	1.5%	-	50,770
F.R. Haythorne Junior High	4,404,111	34,245	-	34,245	0.8%	-	34,245
Glen Allan Elementary	2,634,072	65,007	-	65,007	2.5%	12,326	52,681
Lakeland Ridge	4,565,480	74,090	-	74,090	1.6%	-	74,090
Mills Haven Elementary	3,099,769	44,981	-	44,981	1.5%	-	44,981
Pine Street Elementary	2,960,149	61,600	-	61,600	2.1%	2,397	59,203
Salisbury Composite High	7,424,402	(60,699)	267,248	206,549	2.8%	2 53,904	152,645
Sherwood Heights Junior High	3,474,585	13,077	-	13,077	0.4%	-	13,077
Strathcona Christian Academy Elementary	3,603,136	52,390	-	52,390	1.5%	-	52,390
Strathcona Christian Academy Secondary	3,880,520	62,314	898	63,212	1.6%	-	63,212
Wes Hosford Elementary	3,011,254	75,771	-	75,771	2.5%	2 -	75,771
Westboro Elementary	3,015,609	54,333	-	54,333	1.8%	-	54,333
Woodbridge Farms Elementary	2,454,353	47,306	-	47,306	1.9%	-	47,306
Sector 2 - Strathcona County							
Ardrossan Elementary	3,737,973	55,809	-	55,809	1.5%	-	55,809
Ardrossan Junior Senior High	5,315,549	(734)	78,164	77,430	1.5%	-	77,430
Fultonvale Elementary Junior High	3,304,951	47,267	-	47,267	1.4%	-	47,267
Uncas Elementary	1,528,708	85,714	-	85,714	5.6%	55,140	30,574
Wye Elementary	2,634,244	48,110	-	48,110	1.8%	-	48,110
Sector 3 - Fort Saskatchewan							
Castle (Scotford Colony)	205,224	19,203	-	19,203	9.4%	15,099	4,104
École Parc Élémentaire	2,253,956	18,345	-	18,345	0.8%	-	18,345
Fort Saskatchewan Christian	2,731,222	46,983	-	46,983	1.7%	-	46,983
Fort Saskatchewan Elementary	2,797,871	41,777	-	41,777	1.5%	-	41,777
Fort Saskatchewan High	2,920,327	35,664	10	35,674	1.2%	-	35,674
James Mowat Elementary	2,483,402	36,685	-	36,685	1.5%	-	36,685
Rudolph Hennig Junior High	3,052,802	33,149	-	33,149	1.1%	-	33,149
SouthPointe School	2,833,121	52,885	-	52,885	1.9%	-	52,885
Win Ferguson Elementary	2,952,825	90,069	-	90,069	3.1%	31,012	59,057
Sector 4 - Lamont County							
Andrew School	1,461,482	24,781	-	24,781	1.7%	-	24,781
Bruderheim School	1,223,819	17,832	-	17,832	1.5%	-	17,832
Lamont Elementary	2,454,921	42,702	-	42,702	1.7%	-	42,702
Lamont High	2,372,470	8,151	24,418	32,569	1.4%	-	32,569
Mundare School	1,493,081	31,894	-	31,894	2.1%	2,032	29,862
Sector 5 - County of Minburn							
A.L. Horton Elementary	2,584,228	(21,976)	-	(21,976)	(0.9%)	-	(21,976)
Pleasant Ridge Colony	90,183	504	-	504	0.6%	-	504
Vegreville Composite High	2,980,040	33,417	(1,604)	31,813	1.1%	-	31,813

Continued on next page

Elk Island Public Schools
Operating Reserves - Schools - Operations
August 31, 2019

	A	B	C	D = B + C	E = D / A	F	G = D - F
	2018-19						
	Fall Budget	Carry-Forward	Adjustments ¹	Total Carry-Forward	% of Budget	Transfers	Reserve Balance 31-Aug-19
Supports for Students - Schools							
Programming for Student Differences	3,171,152	510,053	-	510,053	16.1%	509,670	383
Mental Health Capacity Building	225,061	-	-	-	0.0%	-	-
Classroom Improvement Fund	1,993,800	-	-	-	0.0%	-	-
Regional Collaborative Service Delivery	1,015,214	-	-	-	0.0%	-	-
Specialized Supports - Schools	194,585	(23,479)	-	(23,479)	(12.1%)	-	(23,479)
School Nutrition Program	199,800	-	-	-	0.0%	-	-
Partners 4 Science	163,528	1,872	-	1,872	1.1%	-	1,872
Technology Integration	448,074	(480)	-	(480)	(0.1%)	(480)	-
Other							
Next Step Home Education	146,975	23,846	-	23,846	16.2%	3	23,846
Next Step Outreach	2,308,741	52,522	49,117	101,639	4.4%	3	101,639
Next Step Continuing Education - Credit	516,751	(78,644)	226,097	147,453	28.5%	3	147,453
Ardrossan Elementary - Replacement	182,646	34,437	-	34,437	18.9%	4	34,437
Davidson Creek Elementary - Start Up	289,698	234,392	-	234,392	80.9%	4	234,392
SouthPointe School - Start Up	130,064	-	-	-	0.0%	-	-
Total Schools - Operations	\$ 128,395,029	\$ 2,255,486	\$ 645,197	\$ 2,900,683	2.3%	\$ 1,222,867	\$ 1,677,816

³ Outreach/Continuing Education Surplus to Division Unallocated Reserve	272,938
Transfer Technology Integration to Information Technologies	(480)
Schools Surplus >2% to Division Unallocated Reserve	681,580
School - Operations Transfers (Attachment 2)	954,038

⁴ New and Replacement School Start Up Carryforward to School Building Division Reserve	268,829
Total Transfers	\$ 1,222,867

¹ Includes CEU and Adult Fee adjustments

² Approved Reserve Carryforward Exceptions

ELK ISLAND PUBLIC SCHOOLS
Operating Reserves - School Generated Funds (SGF)
August 31, 2019

	A	B	C = A + B	D = C / enrolment
	Reserve Balance 31-Aug-18	2018-19 Surplus/ (Deficit)	Reserve Balance 31-Aug-19	Average \$'s Per Student
A.L. Horton Elementary	\$ 55,813	\$ (11,569)	\$ 44,244	\$ 128
Andrew School	10,124	7,186	17,310	153
Ardrossan Elementary	4,406	10,404	14,810	25
Ardrossan Junior Senior High	122,380	44,011	166,391	205
Bev Facey Community High	272,481	(155,288)	117,193	118
Brentwood Elementary	32,100	(1,168)	30,932	69
Bruderheim School	(1,401)	6,263	4,862	38
Clover Bar Junior High	101,940	(38,082)	63,858	178
Davidson Creek Elementary	-	2,089	2,089	4
École Campbelltown	27,729	(22,154)	5,575	10
École Parc Élémentaire	11,995	1,720	13,715	49
F.R. Haythorne Junior High	140,992	(11,173)	129,819	196
Fort Saskatchewan Christian	27,955	(4,188)	23,767	60
Fort Saskatchewan Elementary	5,926	20,902	26,828	77
Fort Saskatchewan High	(13,966)	(44,247)	(58,213)	(146)
Fultonvale Elementary Junior High	24,136	39,088	63,224	127
Glen Allan Elementary	14,684	2,794	17,478	44
James Mowat Elementary	38,038	(1,662)	36,376	102
Lakeland Ridge	67,340	2,117	69,457	92
Lamont Elementary	9,988	(901)	9,087	31
Lamont High	38,147	5,472	43,619	151
Mills Haven Elementary	40,334	35,226	75,560	167
Mundare School	19,183	4,381	23,564	166
Pine Street Elementary	24,816	4,387	29,203	79
Rudolph Hennig Junior High	15,562	8,589	24,151	57
Salisbury Composite High	213,290	72,534	285,824	249
Sherwood Heights Junior High	21,067	24,078	45,145	79
SouthPointe School	8,042	(655)	7,387	18
Strathcona Christian Academy Elementary	32,276	(3,352)	28,924	49
Strathcona Christian Academy Secondary	63,634	25,412	89,046	150
Uncas Elementary	4,229	7,764	11,993	59
Vegreville Composite High	1,582	25,803	27,385	74
Wes Hosford Elementary	31,458	3,583	35,041	77
Westboro Elementary	14,411	3,415	17,826	50
Win Ferguson Elementary	22,146	(7,271)	14,875	34
Woodbridge Farms Elementary	12,371	10,628	22,999	68
Wye Elementary	16,996	(9,430)	7,566	19
Next Step Outreach	29,169	10,891	40,060	136
Continuing Education	8,827	1,593	10,420	N/A
Total School Generated Funds	\$ 1,570,200	\$ 69,190	\$ 1,639,390	\$ 85



RECOMMENDATION REPORT

DATE: Nov. 21, 2019

TO: Board of Trustees

FROM: Audit Committee

SUBJECT: 2019 Audited Financial Statements

ORIGINATOR: Mark Liguori, Superintendent

RESOURCE STAFF: Candace Cole, Secretary-Treasurer
Shirley Hagen, Director, Financial Services
Leah Lewis, Assistant Director, Financial Services

REFERENCE: Board Policy 2: Role of the Board
Board Policy 8: Board Committees

EIPS PRIORITY: Enhance high quality learning and working environments.

EIPS GOAL: Quality infrastructure for all.

EIPS OUTCOME: Student learning is supported through the use of effective planning, managing and investment in Division infrastructure.

RECOMMENDATION:

That the Board of Trustees approve the Aug. 31, 2019 Audited Financial Statements.

BACKGROUND:

Board Policy 2: Role of the Board, Section 8, Fiscal Accountability, establishes that the Board of Trustees will approve the Audited Financial Statements.

Under Board Policy 8: Board Committees, Section 3, the Audit Committee is charged with assisting the Board of Trustees in ensuring the assets of Elk Island Public Schools (EIPS) are preserved and resources utilized, as approved, by overseeing the processes for managing and reporting on financial activities and related internal controls.

On Nov. 5, 2019, the Audit Committee met and reviewed the Aug. 31, 2019 Audited Financial Statements.

Financial Services has prepared financial statements, including notes, for the year ended Aug. 31, 2019 in the standard format required by Alberta Education. MNP LLP has audited these statements and plans to issue an unqualified opinion.



RECOMMENDATION REPORT

Page 2 of 2

The Statement of Financial Position (Page 4) displays a net debt position of \$124.4 million due to a \$136.3 million liability for capital funding. The funding, provided by Alberta Education, signifies an obligation to offset future capital asset expenses. Also shown is the accumulated surplus of \$19.7 million which represents net resources available to carry out the Division's operations in the future.

The Statement of Operations (Page 5) summarizes the operating deficit of \$877,000. As per Public Sector Accounting Standards, the budget numbers reflect those approved by the Board in June 2018.

COMMUNICATION PLAN:

Following approval, the financial statements will be submitted to Alberta Education and posted on the EIPS website.

ATTACHMENTS:

1. Financial Statements

**AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2019**
[Education Act (formerly School Act), Sections 139, 140, 244]

The Board of Trustees of Elk Island Public Schools Regional Division No. 14

Legal Name of School Jurisdiction

683 Wye Road Sherwood Park AB T8B 1N2

Mailing Address

(780) 464-3477 (780) 417-8181 finance.dept@eips.ca

Contact Numbers and Email Address

SCHOOL JURISDICTION MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of The Board of Trustees of Elk Island Public Schools Regional Division No. 14 presented to Alberta Education have been prepared by school jurisdiction management which has responsibility for their preparation, integrity and objectivity. The financial statements, including notes, have been prepared in accordance with Canadian Public Sector Accounting Standards and follow format prescribed by Alberta Education.

In fulfilling its reporting responsibilities, management has maintained internal control systems and procedures designed to provide reasonable assurance that the school jurisdiction's assets are safeguarded, that transactions are executed in accordance with appropriate authorization and that accounting records may be relied upon to properly reflect the school jurisdiction's transactions. The effectiveness of the control systems is supported by the selection and training of qualified personnel, an organizational structure that provides an appropriate division of responsibility and a strong system of budgetary control.

Board of Trustees Responsibility

The ultimate responsibility for the financial statements lies with the Board of Trustees. The Board reviewed the audited financial statements with management in detail and approved the financial statements for release.

External Auditors

The Board appoints external auditors to audit the financial statements and meets with the auditors to review their findings. The external auditors were given full access to school jurisdiction records.

Declaration of Management and Board Chair

To the best of our knowledge and belief, these financial statements reflect, in all material respects, the financial position, results of operations, remeasurement gains and losses, changes in net financial assets (debt), and cash flows for the year in accordance with Canadian Public Sector Accounting Standards.

BOARD CHAIR

Trina Boymook

Name

Signature

SUPERINTENDENT

Mark Liguori

Name

Signature

SECRETARY-TREASURER OR TREASURER

Candace Cole

Name

Signature

November 21, 2019

Board-approved Release Date

c.c. ALBERTA EDUCATION, Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
EMAIL: EDC.FRA@gov.ab.ca
PHONE: Ash: (780) 415-8940; Jianan: (780) 427-3855 FAX: (780) 422-6996

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Independent Auditor's Report

To the Board of Trustees of The Board of Trustees of Elk Island Public Schools Regional Division No. 14:

Opinion

We have audited the financial statements of The Board of Trustees of Elk Island Public Schools Regional Division No. 14 (the "Division"), which comprise the statement of financial position as at August 31, 2019, and the statements of operations, remeasurement gains and losses, change in net debt, cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Division as at August 31, 2019, and the results of its operations, its remeasurement gains and losses and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Division in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information obtained at the date of this auditor's report is information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Division's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Division's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Division's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Division to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Leduc, Alberta

November 21, 2019

Chartered Professional Accountants

STATEMENT OF FINANCIAL POSITION
As at August 31, 2019 (in dollars)

		2019	2018
FINANCIAL ASSETS			
Cash and cash equivalents	(Schedule 5)	\$ 11,046,629	\$ 12,520,858
Accounts receivable (net after allowances)	(Note 3)	\$ 6,758,328	\$ 4,912,332
Portfolio investments			
Operating	(Schedule 5; Note 4)	\$ 9,875,164	\$ 15,281,682
Endowments		\$ -	\$ -
Inventories for resale		\$ -	\$ -
Other financial assets		\$ -	\$ -
Total financial assets		\$ 27,680,121	\$ 32,714,872
LIABILITIES			
Bank indebtedness	(Note 5)	\$ -	\$ -
Accounts payable and accrued liabilities	(Note 6)	\$ 13,288,039	\$ 15,353,335
Deferred contributions	(Schedule 2; Note 7)	\$ 138,386,291	\$ 128,702,841
Employee future benefits liabilities		\$ 58,939	\$ 48,939
Liability for contaminated sites		\$ -	\$ -
Other liabilities		\$ -	\$ -
Debt			
Supported: Debentures	(Note 8)	\$ -	\$ 13,893
Unsupported: Debentures		\$ -	\$ -
Mortgages and capital loans		\$ -	\$ -
Capital leases	(Note 9)	\$ 330,647	\$ 661,294
Total liabilities		\$ 152,063,916	\$ 144,780,302
Net debt		\$ (124,383,795)	\$ (112,065,430)
NON-FINANCIAL ASSETS			
Tangible capital assets	(Schedule 6)	\$ 142,850,193	\$ 130,639,759
Inventory of supplies		\$ -	\$ -
Prepaid expenses		\$ 1,278,628	\$ 2,048,062
Other non-financial assets		\$ -	\$ -
Total non-financial assets		\$ 144,128,821	\$ 132,687,821
Accumulated surplus	(Schedule 1; Note 10)	\$ 19,745,026	\$ 20,622,391
Accumulating surplus / (deficit) is comprised of:			
Accumulated operating surplus (deficit)		\$ 19,745,026	\$ 20,622,391
Accumulated remeasurement gains (losses)		\$ -	\$ -
		\$ 19,745,026	\$ 20,622,391
Contractual obligations	(Note 11)		
Contingent liabilities	(Note 12)		

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

STATEMENT OF OPERATIONS
For the Year Ended August 31, 2019 (in dollars)

	Budget 2019	Actual 2019	Actual 2018
REVENUES			
Government of Alberta	\$ 187,549,452	\$ 188,675,232	\$ 186,718,683
Federal Government and First Nations	\$ -	\$ -	\$ -
Out of province authorities	\$ -	\$ -	\$ -
Alberta municipalities-special tax levies	\$ -	\$ -	\$ -
Property taxes	\$ -	\$ -	\$ -
Fees	\$ 5,315,238	\$ 4,956,626	\$ 4,638,986
Other sales and services	\$ 3,168,427	\$ 3,040,025	\$ 3,427,618
Investment income	\$ 481,014	\$ 515,188	\$ 446,127
Gifts and donations	\$ 1,072,642	\$ 1,069,171	\$ 993,142
Rental of facilities	\$ 302,072	\$ 362,973	\$ 324,787
Fundraising	\$ 433,991	\$ 384,183	\$ 434,400
Gains on disposal of capital assets	\$ -	\$ 34,412	\$ 19,255
Other revenue	\$ -	\$ -	\$ -
Total revenues	\$ 198,322,836	\$ 199,037,810	\$ 197,002,998
EXPENSES			
Instruction - ECS	\$ 10,959,693	\$ 10,388,170	\$ 10,641,603
Instruction - Grades 1 - 12	\$ 148,254,812	\$ 147,500,974	\$ 147,637,135
Plant operations and maintenance (Schedule 4)	\$ 23,725,515	\$ 23,271,638	\$ 22,733,263
Transportation	\$ 10,762,035	\$ 10,623,295	\$ 11,050,204
Board & system administration	\$ 7,065,436	\$ 6,902,389	\$ 6,804,086
External services	\$ 821,747	\$ 1,228,709	\$ 1,192,666
Total expenses	\$ 201,589,238	\$ 199,915,175	\$ 200,058,957
Operating surplus (deficit)	\$ (3,266,402)	\$ (877,365)	\$ (3,055,959)
Accumulated operating surplus (deficit) at beginning of year	\$ 20,450,772	\$ 20,622,391	\$ 23,678,350
Accumulated operating surplus (deficit) at end of year	\$ 17,184,370	\$ 19,745,026	\$ 20,622,391

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

STATEMENT OF CASH FLOWS
For the Year Ended August 31, 2019 (in dollars)

	2019	2018
CASH FLOWS FROM:		
A. OPERATING TRANSACTIONS		
Operating surplus (deficit)	\$ (877,365)	\$ (3,055,959)
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	\$ 6,264,832	\$ 6,242,013
Net (gain)/loss on disposal of tangible capital assets	\$ (34,412)	\$ (7,718)
Transfer of tangible capital assets (from)/to other entities	\$ (478,313)	\$ (1,525,137)
(Gain)/Loss on sale of portfolio investments	\$ -	\$ -
Expended deferred capital revenue recognition	\$ (4,844,262)	\$ (4,752,349)
Deferred capital revenue write-down / adjustment	\$ -	\$ 204,048
Donations in kind	\$ -	\$ -
	\$ 30,480	\$ (2,895,102)
(Increase)/Decrease in accounts receivable	\$ (1,845,996)	\$ 1,005,216
(Increase)/Decrease in inventories for resale	\$ -	\$ -
(Increase)/Decrease in other financial assets	\$ -	\$ 6,652
(Increase)/Decrease in inventory of supplies	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ 769,434	\$ (691,907)
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Increase/(Decrease) in accounts payable, accrued and other liabilities	\$ (2,065,296)	\$ 854,625
Increase/(Decrease) in deferred contributions (excluding EDCC)	\$ 14,180,067	\$ 24,183,149
Increase/(Decrease) in employee future benefit liabilities	\$ 10,000	\$ 10,000
Capital in accounts payable	\$ (4,485,922)	\$ (5,742,675)
Total cash flows from operating transactions	\$ 6,592,767	\$ 16,729,958
B. CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	\$ (17,689,874)	\$ (23,555,936)
Net proceeds from disposal of unsupported capital assets	\$ 74,978	\$ 19,183
Capital in accounts payable	\$ 4,485,922	\$ 5,742,675
Total cash flows from capital transactions	\$ (13,128,974)	\$ (17,794,078)
C. INVESTING TRANSACTIONS		
Purchases of portfolio investments	\$ (3,350,463)	\$ (7,227,019)
Proceeds on sale of portfolio investments	\$ 8,756,981	\$ 7,144,745
Total cash flows from investing transactions	\$ 5,406,518	\$ (82,274)
D. FINANCING TRANSACTIONS		
Debt issuances	\$ -	\$ -
Debt repayments	\$ (13,893)	\$ (34,733)
Other factors affecting debt	\$ -	\$ -
Capital lease issuances	\$ -	\$ -
Capital lease payments	\$ (330,647)	\$ (330,647)
Total cash flows from financing transactions	\$ (344,540)	\$ (365,380)
Increase (decrease) in cash and cash equivalents	\$ (1,474,229)	\$ (1,511,774)
Cash and cash equivalents, at beginning of year	\$ 12,520,858	\$ 14,032,632
Cash and cash equivalents, at end of year	\$ 11,046,629	\$ 12,520,858

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

STATEMENT OF CHANGE IN NET DEBT
For the Year Ended August 31, 2019 (in dollars)

	Budget 2019	2019	2018
Operating surplus (deficit)	\$ (3,266,402)	\$ (877,365)	\$ (3,055,959)
Effect of changes in tangible capital assets			
Acquisition of tangible capital assets	\$ (16,125,487)	\$ (18,037,519)	\$ (23,555,936)
Amortization of tangible capital assets	\$ 6,687,074	\$ 6,264,832	\$ 6,242,013
Net (gain)/loss on disposal of tangible capital assets	\$ -	\$ (34,412)	\$ (7,718)
Net proceeds from disposal of unsupported capital assets	\$ -	\$ 74,978	\$ 223,231
Write-down carrying value of tangible capital assets	\$ -	\$ -	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ (478,313)	\$ (1,525,137)
Other changes	\$ -	\$ -	\$ -
Total effect of changes in tangible capital assets	\$ (9,438,413)	\$ (12,210,434)	\$ (18,623,547)
Acquisition of inventory of supplies	\$ -	\$ -	
Consumption of inventory of supplies	\$ -	\$ -	
(Increase)/Decrease in prepaid expenses	\$ -	\$ 769,434	\$ (691,907)
(Increase)/Decrease in other non-financial assets	\$ -	\$ -	\$ -
Net remeasurement gains and (losses)	\$ -	\$ -	\$ -
Other changes	\$ -	\$ -	\$ -
Decrease (increase) in net debt	\$ (12,704,815)	\$ (12,318,365)	\$ (22,371,413)
Net debt at beginning of year	\$ (112,065,430)	\$ (112,065,430)	\$ (89,694,017)
Net debt at end of year	\$ (124,770,245)	\$ (124,383,795)	\$ (112,065,430)

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

STATEMENT OF REMEASUREMENT GAINS AND LOSSES
For the Year Ended August 31, 2019 (in dollars)

	2019	2018
Unrealized gains (losses) attributable to:		
Portfolio investments	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Amounts reclassified to the statement of operations:		
Portfolio investments	\$ -	\$ -
	\$ -	
	\$ -	\$ -
Other Adjustment	\$ -	\$ -
Net remeasurement gains (losses) for the year	\$ -	\$ -
Accumulated remeasurement gains (losses) at beginning of year	\$ -	\$ -
Accumulated remeasurement gains (losses) at end of year	\$ -	\$ -

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

SCHEDULE 1**SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
for the Year Ended August 31, 2019 (in dollars)**

	ACCUMULATED SURPLUS	ACCUMULATED REMEASUREMENT GAINS (LOSSES)	ACCUMULATED OPERATING SURPLUS	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
							TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES
Balance at August 31, 2018	\$ 20,622,391	\$ -	\$ 20,622,391	\$ 5,353,861	\$ -	\$ 0	\$ 13,915,213	\$ 1,353,317
Prior period adjustments:								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2018	\$ 20,622,391	\$ -	\$ 20,622,391	\$ 5,353,861	\$ -	\$ 0	\$ 13,915,213	\$ 1,353,317
Operating surplus (deficit)	\$ (877,365)		\$ (877,365)			\$ (877,365)		
Board funded tangible capital asset additions				\$ 2,041,969		\$ (535,041)	\$ (973,593)	\$ (533,335)
Disposal of unsupported tangible capital assets or board funded portion of supported	\$ -		\$ -	\$ (40,563)		\$ (34,412)		\$ 74,975
Write-down of unsupported tangible capital assets or board funded portion of supported	\$ -		\$ -	\$ -		\$ -		\$ -
Net remeasurement gains (losses) for the year	\$ -	\$ -						
Endowment expenses & disbursements	\$ -		\$ -		\$ -	\$ -		
Endowment contributions	\$ -		\$ -		\$ -	\$ -		
Reinvested endowment income	\$ -		\$ -		\$ -	\$ -		
Direct credits to accumulated surplus	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets	\$ -			\$ (6,264,832)		\$ 6,264,832		
Capital revenue recognized	\$ -			\$ 4,844,262		\$ (4,844,262)		
Debt principal repayments (unsupported)	\$ -			\$ 330,647		\$ (330,647)		
Additional capital debt or capital leases	\$ -			\$ -		\$ -		
Net transfers to operating reserves	\$ -					\$ (958,657)	\$ 958,657	
Net transfers from operating reserves	\$ -					\$ 1,315,552	\$ (1,315,552)	
Net transfers to capital reserves	\$ -					\$ -		\$ -
Net transfers from capital reserves	\$ -					\$ -		\$ -
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2019	\$ 19,745,026	\$ -	\$ 19,745,026	\$ 6,265,344	\$ -	\$ 0	\$ 12,584,725	\$ 894,957

SCHEDULE 1

**SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
for the Year Ended August 31, 2019 (in dollars)**

	INTERNALLY RESTRICTED RESERVES BY PROGRAM									
	School & Instruction Related		Operations & Maintenance		Board & System Administration		Transportation		External Services	
	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves
Balance at August 31, 2018	\$ 10,767,076	\$ 1,287,289	\$ 1,500,792	\$ 66,028	\$ 1,520,032	\$ -	\$ 93,109	\$ -	\$ 34,204	\$ -
Prior period adjustments:										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2018	\$ 10,767,076	\$ 1,287,289	\$ 1,500,792	\$ 66,028	\$ 1,520,032	\$ -	\$ 93,109	\$ -	\$ 34,204	\$ -
Operating surplus (deficit)										
Board funded tangible capital asset additions	\$ (202,159)	\$ (533,335)	\$ -	\$ -	\$ (771,434)	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal of unsupported tangible capital assets or board funded portion of supported		\$ 26,625		\$ 48,350		\$ -		\$ -		\$ -
Write-down of unsupported tangible capital assets or board funded portion of supported		\$ -		\$ -		\$ -		\$ -		\$ -
Net remeasurement gains (losses) for the year										
Endowment expenses & disbursements										
Endowment contributions										
Reinvested endowment income										
Direct credits to accumulated surplus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets										
Capital revenue recognized										
Debt principal repayments (unsupported)										
Additional capital debt or capital leases										
Net transfers to operating reserves	\$ -		\$ -		\$ 690,497		\$ 252,122		\$ 16,038	
Net transfers from operating reserves	\$ (412,126)		\$ (903,426)		\$ -		\$ -		\$ -	
Net transfers to capital reserves		\$ -		\$ -		\$ -		\$ -		\$ -
Net transfers from capital reserves		\$ -		\$ -		\$ -		\$ -		\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2019	\$ 10,152,791	\$ 780,579	\$ 597,366	\$ 114,378	\$ 1,439,095	\$ -	\$ 345,231	\$ -	\$ 50,242	\$ -

SCHEDULE 2

SCHEDULE OF DEFERRED CONTRIBUTIONS
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)
for the Year Ended August 31, 2019 (in dollars)

	Other GoA Ministries excluding Infrastructure					Total Other GoA Ministries	Donations and grants from others	Other	Total other sources	Total
	Alberta Education	Alberta Infrastructure	Alberta Treasury Board and Finance	Alberta Transportation						
Deferred Contributions (DC)										
Balance at Aug 31, 2018	2,441,038	-	-	707	707	126,121	83,084	209,205	2,650,950	
Prior period adjustments - please explain:	-	-	-	-	-	-	-	-	-	
Adjusted ending balance Aug. 31, 2018	\$ 2,441,038	\$ -	\$ -	\$ 707	\$ 707	\$ 126,121	\$ 83,084	\$ 209,205	\$ 2,650,950	
Received during the year (excluding investment income)	22,753,841	-	-	-	-	-	30,889	30,889	22,784,730	
transfer (to) grant/donation revenue (excluding investment income)	(23,972,177)	-	-	(707)	(707)	(64,907)	(75,883)	(140,790)	(24,113,674)	
Investment earnings	-	-	-	-	-	-	-	-	-	
Received during the year	-	-	-	-	-	-	-	-	-	
Transferred to investment income	-	-	-	-	-	-	-	-	-	
Transferred (to) from UDCC	-	-	-	-	-	-	-	-	-	
Transferred directly (to) EDCC	-	-	-	-	-	-	-	-	-	
Transferred (to) from others - please explain:	-	-	-	-	-	-	-	-	-	
DC Closing balance at Aug 31, 2019	\$ 1,222,702	\$ -	\$ -	\$ -	\$ -	\$ 61,214	\$ 38,090	\$ 99,304	\$ 1,322,006	
Unspent Deferred Capital Contributions (UDCC)										
Balance at Aug 31, 2018	\$ -	\$ 1,427,283	\$ -	\$ -	1,427,283.00	\$ -	\$ -	\$ -	\$ 1,427,283	
Prior period adjustments - please explain:	-	-	-	-	-	-	-	-	-	
Adjusted ending balance Aug. 31, 2018	\$ -	\$ 1,427,283	\$ -	\$ -	\$ 1,427,283	\$ -	\$ -	\$ -	\$ 1,427,283	
Received during the year (excluding investment income)	4,579,893	6,631,027	-	-	6,631,027	-	-	-	11,210,920	
UDCC Receivable	-	3,817,851	-	-	3,817,851	-	-	-	3,817,851	
transfer (to) grant/donation revenue (excluding investment income)	-	-	-	-	-	-	-	-	-	
Investment earnings	-	-	-	-	-	-	-	-	-	
Received during the year	-	1,927	-	-	1,927	-	-	-	1,927	
Transferred to investment income	-	-	-	-	-	-	-	-	-	
Proceeds on disposition of supported capital/ Insurance proceeds (and related interest)	-	-	-	-	-	-	-	-	-	
Transferred from (to) DC	-	-	-	-	-	-	-	-	-	
Transferred from (to) EDCC	(4,579,893)	(11,068,012)	-	-	(11,068,012)	-	-	-	(15,647,905)	
Transferred (to) from others - please explain:	-	-	-	-	-	-	-	-	-	
UDCC Closing balance at Aug 31, 2019	\$ -	\$ 810,076	\$ -	\$ -	\$ 810,076	\$ -	\$ -	\$ -	\$ 810,076	
Expended Deferred Capital Contributions (EDCC)										
Balance at Aug 31, 2018	\$ 2,041,992	\$ 120,212,895	\$ 2,123,095	\$ -	\$ 122,335,990	\$ 246,626	\$ -	\$ 246,626	\$ 124,624,608	
Prior period adjustments - please explain:	-	-	-	-	-	-	-	-	-	
Adjusted ending balance Aug. 31, 2018	\$ 2,041,992	\$ 120,212,895	\$ 2,123,095	\$ -	\$ 122,335,990	\$ 246,626	\$ -	\$ 246,626	\$ 124,624,608	
Donated tangible capital assets	-	-	-	-	-	347,645	-	347,645.00	347,645	
Alberta Infrastructure managed projects	-	478,313	-	-	478,313	-	-	-	478,313	
Transferred from DC	-	-	-	-	-	-	-	-	-	
Transferred from UDCC	4,579,893	11,068,012	-	-	11,068,012	-	-	-	15,647,905	
Amounts recognized as revenue (Amortization of EDCC)	(141,699)	(4,353,860)	(323,966)	-	(4,677,826)	(24,737)	-	24,737.00	(4,844,262)	
Disposal of supported capital assets	-	-	-	-	-	-	-	-	-	
Transferred (to) from others - please explain:	-	-	-	-	-	-	-	-	-	
EDCC Closing balance at Aug 31, 2019	\$ 6,480,186	\$ 127,405,360	\$ 1,799,129	\$ -	\$ 129,204,489	\$ 569,534	\$ -	\$ 569,534	\$ 136,254,209	
Total Deferred Contributions	\$ 7,702,888	\$ 128,215,436	\$ 1,799,129	\$ -	\$ 130,014,565	\$ 630,748	\$ 38,090	\$ 668,838	\$ 138,386,291	

**SCHEDULE OF PROGRAM OPERATIONS
for the Year Ended August 31, 2019 (in dollars)**

REVENUES	2019							2018
	Instruction		Plant Operations and Maintenance	Transportation	Board & System Administration	External Services	TOTAL	TOTAL
	ECS	Grades 1 - 12						
(1) Alberta Education	\$ 11,381,185	\$ 137,962,811	\$ 15,723,887	\$ 9,596,295	\$ 7,189,683	\$ 300,371	\$ 182,154,232	\$ 180,966,094
(2) Alberta Infrastructure	\$ -	\$ -	\$ 5,478,839	\$ -	\$ -	\$ 34,574	\$ 5,513,413	\$ 4,539,042
(3) Other - Government of Alberta	\$ -	\$ 444,943	\$ 328,217	\$ 707	\$ 113	\$ 80,783	\$ 854,763	\$ 937,260
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ 93,923	\$ -	\$ 58,901	\$ 152,824	\$ 276,287
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ -	\$ 3,839,409	\$ -	\$ 1,117,217	\$ -	\$ -	\$ 4,956,626	\$ 4,638,986
(10) Other sales and services	\$ -	\$ 2,586,781	\$ 14,576	\$ -	\$ 7,150	\$ 431,518	\$ 3,040,025	\$ 3,427,618
(11) Investment income	\$ -	\$ 506,533	\$ -	\$ -	\$ -	\$ 8,655	\$ 515,188	\$ 446,127
(12) Gifts and donations	\$ -	\$ 1,069,171	\$ -	\$ -	\$ -	\$ -	\$ 1,069,171	\$ 993,142
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 362,973	\$ 362,973	\$ 324,787
(14) Fundraising	\$ -	\$ 384,183	\$ -	\$ -	\$ -	\$ -	\$ 384,183	\$ 434,400
(15) Gains on disposal of tangible capital assets	\$ -	\$ 34,412	\$ -	\$ -	\$ -	\$ -	\$ 34,412	\$ 19,255
(16) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) TOTAL REVENUES	\$ 11,381,185	\$ 146,828,243	\$ 21,545,519	\$ 10,808,142	\$ 7,196,946	\$ 1,277,775	\$ 199,037,810	\$ 197,002,998
EXPENSES								
(18) Certificated salaries	\$ 4,588,127	\$ 87,458,749			\$ 758,161	\$ 179,706	\$ 92,984,743	\$ 91,363,448
(19) Certificated benefits	\$ 918,827	\$ 19,049,895			\$ 170,593	\$ 38,592	\$ 20,177,907	\$ 20,523,224
(20) Non-certificated salaries and wages	\$ 3,072,564	\$ 19,498,021	\$ 2,770,719	\$ 890,470	\$ 3,711,145	\$ 277,692	\$ 30,220,611	\$ 30,415,058
(21) Non-certificated benefits	\$ 784,885	\$ 5,395,805	\$ 654,507	\$ 186,701	\$ 773,158	\$ 57,017	\$ 7,852,073	\$ 8,336,123
(22) SUB - TOTAL	\$ 9,364,403	\$ 131,402,470	\$ 3,425,226	\$ 1,077,171	\$ 5,413,057	\$ 553,007	\$ 151,235,334	\$ 150,637,853
(23) Services, contracts and supplies	\$ 982,431	\$ 15,062,328	\$ 14,757,172	\$ 9,527,161	\$ 1,408,735	\$ 675,702	\$ 42,413,529	\$ 43,164,483
(24) Amortization of supported tangible capital assets	\$ 949	\$ 23,788	\$ 4,819,525	\$ -	\$ -	\$ -	\$ 4,844,262	\$ 4,752,349
(25) Amortization of unsupported tangible capital assets	\$ 40,387	\$ 1,012,388	\$ 269,387	\$ 18,963	\$ 79,445	\$ -	\$ 1,420,570	\$ 1,489,664
(26) Supported interest on capital debt	\$ -	\$ -	\$ 328	\$ -	\$ -	\$ -	\$ 328	\$ 2,536
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ 1,152	\$ -	\$ 1,152	\$ 535
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,537
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) TOTAL EXPENSES	\$ 10,388,170	\$ 147,500,974	\$ 23,271,638	\$ 10,623,295	\$ 6,902,389	\$ 1,228,709	\$ 199,915,175	\$ 200,058,957
(32) OPERATING SURPLUS (DEFICIT)	\$ 993,015	\$ (672,731)	\$ (1,726,119)	\$ 184,847	\$ 294,557	\$ 49,066	\$ (877,365)	\$ (3,055,959)

SCHEDULE OF PLANT OPERATIONS AND MAINTENANCE
for the Year Ended August 31, 2019 (in dollars)

EXPENSES	Custodial	Maintenance	Utilities and Telecomm.	Expensed IMR, Modular Unit Relocations & Lease Payments	Facility Planning & Operations Administration	Unsupported Amortization & Other Expenses	Supported Capital & Debt Services	2019 TOTAL Operations and Maintenance	2018 TOTAL Operations and Maintenance
Uncertificated salaries and wages	\$ -	\$ 1,925,220	\$ -	\$ -	\$ 845,499			\$ 2,770,719	\$ 2,840,428
Uncertificated benefits	\$ -	\$ 471,265	\$ -	\$ -	\$ 183,242			\$ 654,507	\$ 640,702
Sub-total Remuneration	\$ -	\$ 2,396,485	\$ -	\$ -	\$ 1,028,741			\$ 3,425,226	\$ 3,481,130
Supplies and services	\$ 5,108,520	\$ 2,488,558	\$ 94,757	\$ 1,680,236	\$ 157,992			\$ 9,530,063	\$ 9,371,169
Electricity			\$ 1,888,524					\$ 1,888,524	\$ 1,623,129
Natural gas/heating fuel			\$ 959,762					\$ 959,762	\$ 899,915
Sewer and water			\$ 265,255					\$ 265,255	\$ 251,676
Telecommunications			\$ 341,697					\$ 341,697	\$ 333,132
Insurance					\$ 582,390			\$ 582,390	\$ 523,326
ASAP maintenance & renewal payments							\$ -	\$ -	\$ -
Amortization of tangible capital assets									
Supported							\$ 4,819,525	\$ 4,819,525	\$ 4,741,518
Unsupported						\$ 269,387		\$ 269,387	\$ 309,647
Total Amortization						\$ 269,387	\$ 4,819,525	\$ 5,088,912	\$ 5,051,165
Interest on capital debt									
Supported							\$ 328	\$ 328	\$ 2,536
Unsupported						\$ -		\$ -	\$ -
Lease payments for facilities				\$ 1,189,481				\$ 1,189,481	\$ 1,189,481
Other interest charges						\$ -		\$ -	\$ -
Losses on disposal of capital assets						\$ -		\$ -	\$ 6,604
TOTAL EXPENSES	\$ 5,108,520	\$ 4,885,043	\$ 3,549,995	\$ 2,869,717	\$ 1,769,123	\$ 269,387	\$ 4,819,853	\$ 23,271,638	\$ 22,733,263
SQUARE METRES									
School buildings								203,478.0	201,174.0
Non school buildings								4,857.0	4,857.0

Note:

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

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

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

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

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

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

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

**SCHEDULE OF CASH, CASH EQUIVALENTS, AND PORTFOLIO INVESTMENTS
for the Year Ended August 31, 2019 (in dollars)**

Cash & Cash Equivalents	2019			2018
	Average Effective (Market) Yield	Cost	Amortized Cost	Amortized Cost
Cash		\$ 11,046,629	\$ 11,046,629	\$ 12,520,858
Cash equivalents				
Government of Canada, direct and guaranteed	0.00%	-	-	-
Provincial, direct and guaranteed	0.00%	-	-	-
Corporate	0.00%	-	-	-
Other, including GIC's	0.00%	-	-	-
Total cash and cash equivalents	0.00%	\$ 11,046,629	\$ 11,046,629	\$ 12,520,858

Portfolio Investments	2019			2018	
	Average Effective (Market) Yield	Cost	Fair Value	Balance	Balance
Interest-bearing securities					
Deposits and short-term securities	2.43%	\$ 9,875,164	\$ 9,875,164	\$ 9,875,164	\$ 15,281,682
Bonds and mortgages	0.00%	-	-	-	-
	<u>2.43%</u>	<u>9,875,164</u>	<u>9,875,164</u>	<u>9,875,164</u>	<u>15,281,682</u>
Total portfolio investments	2.43%	\$ 9,875,164	\$ 9,875,164	\$ 9,875,164	\$ 15,281,682

See Note 4 for additional detail.

Portfolio investments

Operating

Cost
Unrealized gains and losses

Endowments

Cost
Unrealized gains and losses
Deferred revenue

Total portfolio investments

	2019	2018
Operating		
Cost	\$ 9,875,164	\$ 15,281,682
Unrealized gains and losses	-	-
	<u>9,875,164</u>	<u>15,281,682</u>
Endowments		
Cost	\$ -	\$ -
Unrealized gains and losses	-	-
Deferred revenue	-	-
	<u>-</u>	<u>-</u>
Total portfolio investments	\$ 9,875,164	\$ 15,281,682

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

	2019	2018
Under 1 year	22.0%	57.0%
1 to 5 years	78.0%	43.0%
6 to 10 years	0.0%	0.0%
11 to 20 years	0.0%	0.0%
Over 20 years	0.0%	0.0%
	<u>100.0%</u>	<u>100.0%</u>

SCHEDULE 6

School Jurisdiction Code: 2195

**SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the Year Ended August 31, 2019 (in dollars)**

Tangible Capital Assets	2019						2018
	Land	Work In Progress	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
Estimated useful life			25-50 Years	5-25 Years	5-10 Years	3-5 Years	
Historical cost							
Beginning of year	\$ 1,475,856	\$ 972,374	\$ 219,434,723	\$ 11,124,580	\$ 2,793,468	\$ 5,118,391	\$ 240,919,392
Prior period adjustments	-	-	-	-	-	-	-
Additions	-	14,979,369	2,034,444	1,479,510	-	22,507	18,515,830
Transfers in (out)	-	(1,199,147)	909,896	289,251	-	-	-
Less disposals including write-offs	-	-	(1,702,468)	(19,186)	(203,646)	-	(1,925,300)
Historical cost, August 31, 2019	\$ 1,475,856	\$ 14,752,596	\$ 220,676,595	\$ 12,874,155	\$ 2,589,822	\$ 5,140,898	\$ 257,509,922
Accumulated amortization							
Beginning of year	\$ -	\$ -	\$ 97,361,654	\$ 6,146,534	\$ 2,262,833	\$ 4,508,612	\$ 110,279,633
Prior period adjustments	-	-	-	-	-	-	-
Amortization	-	-	4,117,196	1,641,719	141,528	364,389	6,264,832
Other additions	-	-	-	-	-	-	-
Transfers in (out)	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	(1,702,468)	(17,324)	(164,944)	-	(1,884,736)
Accumulated amortization, August 31, 2019	\$ -	\$ -	\$ 99,776,382	\$ 7,770,929	\$ 2,239,417	\$ 4,873,001	\$ 114,659,729
Net Book Value at August 31, 2019	\$ 1,475,856	\$ 14,752,596	\$ 120,900,213	\$ 5,103,226	\$ 350,405	\$ 267,897	\$ 142,850,193
Net Book Value at August 31, 2018	\$ 1,475,856	\$ 972,374	\$ 122,073,069	\$ 4,978,046	\$ 530,635	\$ 609,779	\$ 130,639,759

	2019	2018
Total cost of assets under capital lease	\$ 1,653,235	\$ 1,653,235
Total amortization of assets under capital lease	\$ 1,322,588	\$ 991,941

Assets under capital lease includes equipment with a total cost of \$1,653,235 (2018 - \$1,653,235) and accumulated amortization of \$1,322,588 (2018 - \$991,941) at August 31, 2019.

Work in Progress includes \$10,657,558 for one new school (expected to be open on September 1, 2020) [2018 - \$606,630 for one new school], \$2,868,439 for betterments to existing buildings [2018 - \$365,744], \$285,329 for new modulars [2018 - nil] and \$941,270 for computer software and infrastructure [2018 - nil].

Buildings include leasehold improvements with a total cost of \$1,450,728 [2018 - \$1,450,728] and accumulated amortization of \$1,343,992 [2018 - \$1,335,098] as well as site improvements with a total cost of \$1,461,642 [2018 - \$1,019,707] and accumulated amortization of \$176,789 [2018 - \$124,332].

**SCHEDULE OF REMUNERATION AND MONETARY INCENTIVES
for the Year Ended August 31, 2019 (in dollars)**

Board Members:	FTE	Remuneration	Benefits	Allowances	ERIP's / Other Paid	Expenses	Total Excluding Expenses 2019	Total Excluding Expenses 2018
Chair Trina Boymook	1.00	\$46,195	\$2,128	\$4,412		\$3,180	\$52,735	\$47,471
Randy Footz	1.00	\$34,158	\$0	\$7,669		\$2,500	\$41,827	\$32,567
William Gordon	1.00	\$34,159	\$0	\$4,410		\$580	\$38,569	\$35,406
Colleen Holowaychuk	1.00	\$34,158	\$1,726	\$7,669		\$2,007	\$43,553	\$39,475
Annette Hubick	1.00	\$34,159	\$1,519	\$3,113		\$4,683	\$38,791	\$29,845
Don Irwin	1.00	\$34,159	\$0	\$3,113		\$1,471	\$37,272	\$29,031
Jim Seutter	1.00	\$34,159	\$0	\$4,410		\$1,624	\$38,569	\$35,406
Harvey Stadnick	1.00	\$34,159	\$0	\$4,410		\$2,241	\$38,569	\$37,094
Heather Wall	1.00	\$40,061	\$1,876	\$5,059		\$1,587	\$46,996	\$41,526
Barb McNeill	-	\$0	\$0	\$0		\$0	\$0	\$5,314
Lynn Patterson	-	\$0	\$0	\$0		\$0	\$0	\$5,314
Raymond Welsh	-	\$0	\$0	\$0		\$0	\$0	\$6,129
Subtotal	9.00	\$325,367	\$7,249	\$44,265		\$19,873	\$376,881	\$344,578
Superintendent Mark Liguori	1.00	\$234,100	\$32,013	\$0	\$10,000	\$14,207	\$276,113	\$281,144
Secretary-Treasurer Candace Cole	1.00	\$170,312	\$33,343	\$0	\$0	\$4,800	\$203,655	\$196,634
Corporate Secretary Dave Antymniuk	-	\$0	\$0	\$0	\$0	\$0	\$0	\$182,851
Certificated		\$92,598,039	\$20,145,894	\$26,565	\$116,039		\$112,886,537	\$111,422,677
School based	912.10							
Non-School based	25.90							
Non-certificated		\$29,537,711	\$7,811,481	\$0	\$142,956		\$37,492,148	\$38,209,969
Instructional	382.10							
Plant Operations & Maintenance	34.00							
Transportation	8.80							
Other	72.50							
TOTALS FOR THE YEAR ENDED AUGUST 31, 2019	1,446.40	122,865,529	28,029,980	70,830	268,995	38,880	\$151,235,334	
TOTAL FOR THE YEAR ENDED AUGUST 31, 2018	1,419.84	\$119,974,212	\$27,984,951	\$103,445	\$162,589	\$35,027		\$150,637,853

The Board of Trustees of Elk Island Public Schools Regional Division No. 14

Notes to financial statements

August 31, 2019

1. Authority and purpose

The Board of Trustees of Elk Island Public Schools Regional Division No. 14 [the "Division"] was established under the authority of the *School Act*, Revised Statutes of Alberta 2000, Chapter S-3, to provide education programs in the counties of Strathcona No. 20, Lamont No. 30, the western portion of Minburn No. 27, and the City of Fort Saskatchewan.

The Division receives allocations under Education Grants Regulation (AR 120/2008) from the Government of Alberta. The regulation allows for the setting of conditions and use of grant monies. The Division is limited on certain funding allocations and administrative expenses.

2. Summary of significant accounting policies

Basis of presentation and use of estimates

These financial statements have been prepared in accordance with the Chartered Professional Accountants of Canada Public Sector Accounting Standards. The precise determination of many assets and liabilities is dependent on future events. As a result, the preparation of financial statements for a period involves the use of estimates which have been made using careful judgment. Significant areas requiring the use of estimates include accrued liabilities and the useful lives of tangible capital assets. Actual results could differ from those estimates. The financial statements have been prepared within the framework of the significant accounting policies summarized below.

Financial instruments

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

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

Financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of items upon initial recognition.

Cash and cash equivalents

Cash and cash equivalents include cash and investments with maturity dates of three months or less.

The Division has invested surplus funds in accordance with Section 60(2)(d) of the *School Act*.

The Board of Trustees of Elk Island Public Schools Regional Division No. 14

Notes to financial statements

August 31, 2019

2. Summary of significant accounting policies [continued]

Portfolio investments

Portfolio investments consist of guaranteed investment certificates with initial maturity dates in excess of 90 days recorded at cost.

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the operating surplus (deficit), provides the change in net financial assets (debt) for the year.

Tangible capital assets

Tangible capital assets acquired or constructed are recorded at cost, including amounts directly related to the acquisition, design, construction, development or betterment of the asset. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.

Donated tangible capital assets are recorded at their fair market value at the date of donation, except in circumstances where fair value cannot be reasonably determined, when they are then recognized at nominal value. Transfers of tangible capital assets from related parties are recorded at original cost less accumulated amortization.

Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the Division are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs. The discount rate used to determine the present value of the lease payments is the lower of the Division's rate for incremental borrowing or the interest rate implicit in the lease.

Tangible capital assets are amortized over their estimated useful lives on a straight-line basis as follows:

Buildings	25 to 50 years
Other equipment and furnishings	5 to 25 years
Vehicles and buses	5 to 10 years
Computer hardware and software	3 to 5 years

Only tangible capital assets with costs in excess of \$5,000 are capitalized.

Amortization is not recorded on assets under construction. A full year of amortization is recorded on all tangible capital asset additions in the year the asset is acquired, or in the year construction is completed and the asset is ready for its productive use.

The Board of Trustees of Elk Island Public Schools Regional Division No. 14

Notes to financial statements

August 31, 2019

2. Summary of significant accounting policies [continued]

Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the Division to provide services or when the value of future economic benefits associated with the assets are less than their net book value. For supported assets, the write-downs are accounted for as reductions to expended deferred capital revenue.

Deferred revenue

Deferred revenue includes contributions received for operations that have stipulations that meet the definition of a liability per Public Sector Accounting Standards Section PS 3200 *Liabilities*. These contributions are recognized by the Division once it has met all eligibility criteria to receive the contributions. When stipulations are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability.

Deferred revenue also includes contributions for capital expenditures, unspent and expended:

- Unspent deferred capital revenue represents externally restricted supported capital funds provided for a specific capital purpose received or receivable by the Division but the related expenditure has not been made at year-end. These contributions must also have stipulations that meet the definition of a liability per Section PS 3200 when expended.
- Expended deferred capital revenue represents externally restricted supported capital funds that have been expended but have yet to be amortized over the useful life of the related tangible capital asset. Amortization over the useful life of the related tangible capital asset is due to certain stipulations related to the contributions that require the Division to use the asset in a prescribed manner over the life of the associated asset.

Operating and capital reserves

Operating reserves are established to provide for the costs of future operating expenses. Capital reserves are established to provide for future replacement or upgrading of tangible capital assets. These reserves are established and expended in accordance with policies established by the Board of Trustees or external restrictions specified by the Government of Alberta.

Pensions

Pension costs included in these financial statements comprise the cost of employer contributions for current service of employees during the year.

The Division participates in the multi-employer Local Authorities Pension Plan, which is accounted for as a defined contribution plan with the cost of the pension benefits recognized as contributions are payable. Annual contributions expensed for the year ended August 31, 2019 were \$2,790,541 [2018 – \$2,947,648]. At December 31, 2018, the Local Authorities Pension Plan reported a surplus of \$3,469,347,000 [2017 – surplus of \$4,835,515,000].

The Board of Trustees of Elk Island Public Schools Regional Division No. 14

Notes to financial statements

August 31, 2019

2. Summary of significant accounting policies [continued]

Teachers' Retirement Fund contributions by the Government of Alberta for current service are a component part of education system costs and are formally recognized in the accounts of the school jurisdictions, even though the jurisdictions have no legal obligation to pay these costs. Current service contributions have been recognized as revenue from the Government of Alberta and as certificated benefits expense. Annual contributions by the Government of Alberta for the year ended August 31, 2019 were \$10,109,093 [2018 – \$10,501,686]. At August 31, 2018, the Teachers' Retirement Fund reported a surplus of \$2,697,272,000 [2017 – surplus of \$1,904,968,000].

Revenue recognition

Instruction grants and fees for services related to courses and programs are recognized as revenue when such courses and programs are delivered. Rental and other sales and services are recognized as revenue as sales and services are provided. Investment income is recognized as revenue on the accrual basis.

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

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

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

Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

Allocation of expenses

- Actual salaries of personnel assigned to two or more programs are allocated based on the time spent in each program.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

The Board of Trustees of Elk Island Public Schools Regional Division No. 14

Notes to financial statements

August 31, 2019

2. Summary of significant accounting policies [continued]

Program reporting

The Division's operations have been segmented as follows:

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

Contributed services

Volunteers assist schools operated by the Division in carrying out certain activities. Because of the difficulty of determining the fair value of such services, and the fact that such assistance is generally not otherwise purchased, contributed services are not recognized in the financial statements.

Trusts under administration

The Division administers funds under trust agreements on behalf of various beneficiaries. Trusts under administration are disclosed in note 14 and excluded from the financial reporting of the Division.

The Board of Trustees of Elk Island Public Schools Regional Division No. 14

Notes to financial statements

August 31, 2019

2. Summary of significant accounting policies [continued]

Change in accounting policy

Effective September 1, 2018, the Division adopted the recommendations relating to the following Section, as set out in the CPA Canada Public Sector Accounting Standards Handbook:

- PS 3430 *Restructuring Transactions*

The changes were applied prospectively. There was no material impact on the financial statements of adopting the new Section.

3. Accounts receivable

	2019	2018
	\$	\$
Alberta Education – grants	1,179,280	1,062,965
Alberta Infrastructure – capital	3,940,924	2,413,226
Alberta Treasury Board and Finance	—	14,694
Government of Canada – Goods and Services Tax	651,948	526,752
Municipal construction deposits	852,752	697,857
Other	133,424	196,838
	6,758,328	4,912,332

4. Portfolio investments

The Division's portfolio investments of \$9,875,164 [2018 – \$15,281,682] consist of guaranteed investment certificates with interest rates ranging from 1.60% to 3.10% [2018 – 0.06% to 3.10%] and maturity dates ranging from December 19, 2019 to May 25, 2021.

5. Bank indebtedness

The Division has a \$5,000,000 revolving credit facility available for operations which bears interest at prime less 0.5% and is due on demand. At August 31, 2019, nil [2018 – nil] was drawn on the facility. The prime rate at August 31, 2019 was 3.95% [2018 – 3.70%].

The Division has access to a \$3,000,000 corporate credit card facility for operations.

The Board of Trustees of Elk Island Public Schools Regional Division No. 14

Notes to financial statements

August 31, 2019

6. Accounts payable and accrued liabilities

	2019	2018
	\$	\$
Accrued vacation pay liabilities	563,249	499,967
Other employee-related accrued liabilities	4,421,932	5,039,326
Prepaid student fees and other unearned revenue	967,481	1,027,525
Trade accounts payable and accrued liabilities	7,335,377	8,786,517
	13,288,039	15,353,335

7. Deferred contributions

	2019			
	Beginning balance	Amounts received	Amounts recognized as revenue	Ending balance
	\$	\$	\$	\$
Alberta Education				
Alberta Education – funding	292,861	21,710,318	(21,699,450)	303,729
Infrastructure maintenance and renewal (operating)	2,008,439	394,538	(1,546,002)	856,975
Other Alberta Education	139,738	648,985	(726,725)	61,998
Other Government of Alberta				
Alberta Traffic Safety Fund	707	—	(707)	—
Post-secondary institutions				
Google Grant	1,503	—	(1,503)	—
Other deferred revenue				
School generated funds	78,712	29,483	(75,543)	32,652
Other	128,990	1,406	(63,744)	66,652
Total unspent deferred operating contributions	2,650,950	22,784,730	(24,113,674)	1,322,006
Unspent deferred capital contributions	1,427,283	15,030,698	(15,647,905)	810,076
Expended deferred capital contributions	124,624,608	16,473,863	(4,844,262)	136,254,209
	128,702,841	54,289,291	(44,605,841)	138,386,291

The Board of Trustees of Elk Island Public Schools Regional Division No. 14

Notes to financial statements

August 31, 2019

8. Debt

	2019	2018
	\$	\$
<u>Supported</u>		
Debentures	—	13,893

Final payment for supported debentures was made in December 2018.

9. Obligation under capital lease

Capital leases are funded by the Division and consist of the following:

	2019	2018
	\$	\$
Equipment, due 2020		
with a net book value of \$330,647 [2018 - \$661,294]	330,647	661,294
	330,647	661,294

The lease is non-interest bearing. Payments due over the next year are as follows:

	\$
2020	330,647
	330,647

The Board of Trustees of Elk Island Public Schools Regional Division No. 14

Notes to financial statements

August 31, 2019

10. Accumulated surplus

	2019	2018
	\$	\$
Reserves for operations	10,945,334	12,345,013
School generated funds	1,639,391	1,570,200
Total operating reserves	12,584,725	13,915,213
Investment in tangible capital assets	6,265,344	5,353,861
Capital reserves	894,957	1,353,317
Accumulated surplus	19,745,026	20,622,391

11. Contractual obligations

The Division has contractual obligations and other commitments as follows:

	Building leases	Building projects	Service providers	Other	Total
	\$	\$	\$	\$	\$
2020	314,367	9,687,902	613,011	21,000	10,636,280
2021	104,991	—	—	21,000	125,991
2022	68,183	—	—	21,000	89,183
2023	—	—	—	21,000	21,000
2024	—	—	—	5,250	5,250
Thereafter	—	—	—	—	—
	487,541	9,687,902	613,011	89,250	10,877,704

In addition, the Division has lease commitments in place for two schools. These commitments consist of a fixed annual commitment of \$445,920 [2018 – \$445,920] plus variable annual commitments currently totaling \$743,561 [2018 – \$754,316]. The lease agreements expire in 2032.

12. Contingent liabilities

In the ordinary course of operations various claims and lawsuits are brought against the Division. The ultimate settlement of such matters is not expected to be significant to the overall financial position of the Division. The resolution of such matters and the amount of loss, if any, will be accounted for in the period of determination.

The Division is a member of a reciprocal insurance exchange called Alberta School Boards' Reciprocal Insurance Exchange. A portion of the premiums paid each year represents equity contributions to the insurance fund. These payments have been recorded as expenses in the financial statements, as the value of equity is subject to liability claims.

The Board of Trustees of Elk Island Public Schools Regional Division No. 14

Notes to financial statements

August 31, 2019

13. School generated funds

	2019 \$	2018 \$
Beginning balance	1,648,912	1,789,845
Fees	3,861,267	3,812,136
Fundraising	384,183	434,400
Gifts and donations	717,019	673,492
Other sales and services	2,633,319	2,466,847
	7,595,788	7,386,875
Uses of funds	(5,350,342)	(5,305,648)
Total direct cost of goods sold to raise funds	(2,222,316)	(2,222,160)
	(7,572,658)	(7,527,808)
Ending balance	1,672,042	1,648,912
Balance included in deferred revenue	32,652	78,712
Balance included in accumulated surplus	1,639,390	1,570,200
	1,672,042	1,648,912

14. Trusts under administration

The following trust balances represent assets that are held in trust by the Division but not recorded in the financial statements of the Division.

	2019 \$	2018 \$
Regional Collaborative Services Delivery ["RCSD"]	393,608	787,375
Scholarship trust funds	139,362	144,321
Other trusts	32,063	38,458
	565,033	970,154

The Division administers funds on behalf of the RCSD and, accordingly, amounts held at year-end are restricted in their use. The RCSD is controlled by Government of Alberta departments. During the year, the Division received \$58,317 [2018 – \$56,972] for its fund management services.

The Board of Trustees of Elk Island Public Schools Regional Division No. 14

Notes to financial statements

August 31, 2019

15. Elk Island Public Schools Partners in Education Foundation

Elk Island Public Schools Partners in Education Foundation [the "Foundation"] was established under the authority of the *Societies Act* (Alberta) to assist the Division in improving the efficiency with which it carries out its charitable objectives. The Foundation is not a controlled entity and has therefore not been consolidated with the Division's financial information.

16. Statement of cash flows

Supplementary disclosures in respect of the statement of cash flows are as follows:

	2019 \$	2018 \$
Interest received	538,048	453,396
Interest paid - supported	1,129	4,107

The Board of Trustees of Elk Island Public Schools Regional Division No. 14

Notes to financial statements

August 31, 2019

17. Related party transactions

The Division's primary source of revenue is from the Government of Alberta through its related departments. The Division's ability to continue its operations is dependent on this funding.

Related parties are departments controlled by the Government of Alberta and entities controlled by those departments. The amounts due to and from related parties bear no interest and are unsecured, with no stated terms of repayment. Revenues and expenses are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

	Balances		Transactions	
	Financial assets \$	Liabilities \$	Revenues \$	Expenses \$
Government of Alberta				
Alberta Education				
Receivables/payables	1,179,280	—	—	—
Deferred revenue	—	1,222,702	—	—
Expended deferred capital revenue	—	6,480,186	—	—
Revenues/expenses	—	—	182,154,233	9,058
Alberta Infrastructure				
Receivables/payables	3,940,924	—	—	—
Unspent deferred capital revenue	—	810,076	—	—
Expended deferred capital revenue	—	127,405,360	—	—
Revenues/expenses	—	—	5,513,413	—
Treasury Board and Finance				
Debt principal	—	—	—	—
Debt interest	—	—	328	328
Amortization of supported tangible capital assets	—	—	323,966	—
Expended deferred capital revenue	—	1,799,129	—	—
Alberta Health Services	40,333	—	494,895	—
Alberta Labour	7,255	—	7,367	—
Other Government of Alberta ministries	—	—	707	876
Other Alberta school jurisdictions	34,865	1,757	152,824	144,234
Post-secondary institutions	—	—	27,500	5,692
Other related parties				
Alberta Pension Services Corporation	—	27,899	—	2,790,541
Total 2018-19	5,202,657	137,747,109	188,675,233	2,950,729
Total 2017-18	3,563,173	128,605,503	186,718,682	3,247,411

The Board of Trustees of Elk Island Public Schools Regional Division No. 14

Notes to financial statements

August 31, 2019

18. Unaudited information

The unaudited schedule of fees, unaudited schedule of differential funding, unaudited schedule of central administration expenses and unaudited schedule of nutrition program expenditures were prepared by Division administration and approved by the Board of Trustees. Amounts in these schedules are presented for information purposes only and have not been audited.

19. Comparative figures

Certain comparative figures have been reclassified to conform to the current year's presentation.

20. Budget amounts

The budget was prepared by the Division and approved by the Board of Trustees on June 21, 2018.

SCHEDULE 8

**UNAUDITED SCHEDULE OF FEES
for the Year Ending August 31, 2019 (in dollars)**

	Actual Fees Collected 2017/2018	Budgeted Fee Revenue 2018/2019	(A) Actual Fees Collected 2018/2019	(B) Unexpended September 1, 2018*	(C) Funds Raised to Defray Fees 2018/2019	(D) Expenditures 2018/2019	(A) + (B) + (C) - (D) Unexpended Balance at August 31, 2019*
Transportation Fees	\$889,083	\$1,025,500	\$1,117,217	\$0	\$0	\$1,117,217	\$0
Basic Instruction Fees							
Basic instruction supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fees to Enhance Basic Instruction							
Technology user fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Alternative program fees	\$115,547	\$144,912	\$105,008	\$0	\$0	\$105,008	\$0
Fees for optional courses	\$788,973	\$975,978	\$746,806	\$0	\$0	\$674,220	\$72,586
Activity fees	\$1,317,519	\$1,346,061	\$1,492,505	\$0	\$0	\$1,482,485	\$10,020
Early childhood services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other fees to enhance education	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Curricular fees							
Extracurricular fees	\$667,729	\$777,890	\$783,829	\$0	\$0	\$794,831	\$0
Non-curricular travel	\$0	\$99,815	\$0	\$0	\$0	\$0	\$0
Lunch supervision and noon hour activity fees	\$650,259	\$758,872	\$659,806	\$0	\$0	\$667,374	\$0
Non-curricular goods and services	\$209,876	\$186,210	\$51,455	\$0	\$0	\$49,768	\$1,687
Other Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FEES	\$4,638,986	\$5,315,238	\$4,956,626	\$0	\$0	\$4,890,903	\$84,293

*Unexpended balances cannot be less than \$0

Please disclose amounts paid by parents of students that are recorded as "Other sales and services", "Fundraising", or "Other revenue" (rather than fee revenue):	Actual 2019	Actual 2018
Cafeteria sales, hot lunch, milk programs	\$787,574	\$831,841
Special events, graduation, tickets	\$582,192	\$494,402
International and out of province student revenue	\$35,274	\$32,052
Sales or rentals of other supplies/services (clothing, agendas, yearbooks)	\$260,029	\$220,150
Adult education revenue	\$0	\$0
Preschool	\$0	\$0
Child care & before and after school care	\$97,862	\$87,715
Lost item replacement fee	\$36,186	\$40,578
Other	\$0	\$0
TOTAL	\$1,799,117	\$1,706,738

UNAUDITED SCHEDULE OF DIFFERENTIAL FUNDING for the Year Ended August 31, 2019 (in dollars)					
	PROGRAM AREA				
	First Nations, Metis & Inuit (FNMI)	ECS Program Unit Funding (PUF)	English as a Second Language (ESL)	Inclusive Education	Small Schools by Necessity (Revenue only)
Funded Students in Program	869	229	363		
Federally Funded Students	-				
REVENUES					
Alberta Education allocated funding	\$ 1,023,180	\$ 4,782,823	\$ 427,945	\$ 10,112,539	\$ 326,043
Other funding allocated by the board to the program	\$ -	\$ 570,825	\$ -	\$ 2,503,090	\$ 3,388,959
TOTAL REVENUES	\$ 1,023,180	\$ 5,353,648	\$ 427,945	\$ 12,615,629	\$ 3,715,002
EXPENSES (Not allocated from BASE, Transportation, or other funding)					
Instructional certificated salaries & benefits	\$ 879,869	\$ 1,380,475	\$ 106,987	\$ 6,078,526	
Instructional non-certificated salaries & benefits	\$ 33,887	\$ 3,558,321	\$ 213,972	\$ 10,131,438	
SUB TOTAL	\$ 913,756	\$ 4,938,796	\$ 320,959	\$ 16,209,964	
Supplies, contracts and services	\$ 104,196	\$ 263,481	\$ 106,986	\$ 356,942	
Program planning, monitoring & evaluation	\$ -	\$ -	\$ -	\$ -	
Facilities (required specifically for program area)	\$ -	\$ -	\$ -	\$ -	
Administration (administrative salaries & services)	\$ -	\$ -	\$ -	\$ -	
Other	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENSES	\$ 1,017,952	\$ 5,202,277	\$ 427,945	\$ 16,566,906	
NET FUNDING SURPLUS (SHORTFALL)	\$ 5,228	\$ 151,371	\$ -	\$ (3,951,277)	

SCHEDULE 10

UNAUDITED SCHEDULE OF CENTRAL ADMINISTRATION EXPENSES for the Year Ended August 31, 2019 (in dollars)								
EXPENSES	Allocated to Board & System Administration				Allocated to Other Programs			TOTAL
	Salaries & Benefits	Supplies & Services	Other	TOTAL	Salaries & Benefits	Supplies & Services	Other	
Office of the superintendent	\$ 478,760	\$ 183,033	\$ -	\$ 661,793	\$ -	\$ -	\$ -	\$ 661,793
Educational administration (excluding superintendent)	\$ 351,547	\$ 93,562	\$ -	\$ 445,109	\$ -	\$ -	\$ -	\$ 445,109
Business administration	\$ 1,307,403	\$ 158,154	\$ -	\$ 1,465,557	\$ -	\$ -	\$ -	\$ 1,465,557
Board governance (Board of Trustees)	\$ 380,408	\$ 131,202	\$ -	\$ 511,610	\$ -	\$ -	\$ -	\$ 511,610
Information technology	\$ 420,265	\$ 203,321	\$ -	\$ 623,586	\$ -	\$ -	\$ -	\$ 623,586
Human resources	\$ 1,252,003	\$ 196,849	\$ -	\$ 1,448,852	\$ -	\$ -	\$ -	\$ 1,448,852
Central purchasing, communications, marketing	\$ 792,634	\$ 57,978	\$ -	\$ 850,612	\$ -	\$ -	\$ -	\$ 850,612
Payroll	\$ 368,529	\$ 65,698	\$ -	\$ 434,227	\$ -	\$ -	\$ -	\$ 434,227
Administration - insurance			\$ 11,489	\$ 11,489			\$ -	\$ 11,489
Administration - amortization			\$ 79,445	\$ 79,445			\$ -	\$ 79,445
Administration - other (admin building, interest)			\$ 1,152	\$ 1,152			\$ -	\$ 1,152
Administration - facility services	\$ 61,508	\$ 307,449	\$ -	\$ 368,957	\$ -	\$ -	\$ -	\$ 368,957
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 5,413,057	\$ 1,397,246	\$ 92,086	\$ 6,902,389	\$ -	\$ -	\$ -	\$ 6,902,389

SCHEDULE 11

Average Estimated # of Students Served Per Meal: 330.00

**UNAUDITED SCHEDULE OF NUTRITION PROGRAM EXPENDITURES
for the Year Ending August 31, 2019**

	Budget 2019	2019
REVENUES		
Alberta Education - current	\$ 166,000	\$ 166,000
Alberta Education - prior year	\$ 33,800	\$ 33,800
Other Funding	\$ -	\$ -
TOTAL REVENUES	\$ 199,800	\$ 199,800
EXPENSES		
Salaries & Benefits		
Meal Supervisor/Cook/Support Worker	\$ 21,554	\$ 22,233
Meal Support Worker 1	\$ 18,496	\$ 19,509
Meal Support Worker 2	\$ 11,466	\$ 8,999
Meal Support Worker 3	\$ 18,496	\$ 19,884
Meal Support Worker 4	\$ 3,795	\$ 4,265
Subtotal: Salaries & Benefits	\$ 73,807	\$ 74,890
Food Supplies		
Small Kitchenware		
Measuring cups & measuring spoons	\$ -	\$ -
Plates, bowls & cups	\$ -	\$ -
Utensils	\$ -	\$ -
Other Small Appliances	\$ -	\$ 1,015
Other	\$ -	\$ -
Subtotal: Small Kitchenware	\$ -	\$ 1,015
Non-Capitalized Assets		
Microwave	\$ -	\$ -
Refrigerator	\$ -	\$ -
Toaster	\$ -	\$ -
Stove	\$ 4,000	\$ 2,936
Tables	\$ 5,000	\$ 5,176
Dishwasher	\$ -	\$ 1,788
Carts to move food	\$ 888	\$ 1,042
Garden tower	\$ -	\$ -
Salad bar	\$ -	\$ -
Other (Blender, water dispenser, delivery)	\$ 1,000	\$ -
Subtotal: Non-capitalized Assets	\$ 10,888	\$ 10,942
Training (e.g. food safety training, food prep courses, workshops, training materials)	\$ -	\$ 630
Contracted Services (please describe)		
Vendor / Company	\$ -	\$ -
Food Delivery	\$ 3,100	\$ 2,072
Vendor Profit	\$ -	\$ -
Subtotal: Contracted Services	\$ 3,100	\$ 2,072
Other Expenses		
Kitchen aprons	\$ 100	\$ -
Family / Nutritional education nights	\$ -	\$ -
Cleaning and sanitation supplies	\$ 2,000	\$ 2,679
Travel & accommodation for Cohort B meetings	\$ -	\$ -
Other disposable plates, cutlery, napkin	\$ 12,900	\$ 10,900
Subtotal: Other Expenses	\$ 15,000	\$ 13,579
TOTAL EXPENSES	\$ 199,800	\$ 187,238
ANNUAL SURPLUS/DEFICIT	\$ -	\$ 12,562



RECOMMENDATION REPORT

DATE: Nov. 21, 2019

TO: Board of Trustees

FROM: Policy Committee

SUBJECT: Board Policy 3: Role of the Trustee

ORIGINATOR: Annette Hubick, Chair, Policy Committee

RESOURCE STAFF: Mark Liguori, Superintendent

REFERENCE: Board Policy 10: Policy Making

EIPS PRIORITY: Enhance high-quality learning and working environments.

EIPS GOAL: Quality infrastructure for all.

EIPS OUTCOME: Student learning is supported through the use of effective planning, managing and investment in Division infrastructure.

RECOMMENDATION:

That the Board of Trustees approve the amendment to Board Policy 3: Role of the Trustee, as presented.

BACKGROUND:

The Board is responsible for developing, approving and monitoring the implementation of policies to guide the Division, and to provide direction in those areas over which the Board wishes to retain authority.

The Policy Committee receives information from trustees/administration/stakeholders and discusses/develops policy positions as directed by the Board.

The Policy Committee reviews Board policies annually as per Board Policy 10: Policy Making and provides recommendations to the Board on required additions, amendments, and deletions.

The Policy Committee met on Oct. 15, 2019 and recommends the following amendments:

- a) Grammatical edits to sections 7, 17, 18 and 19 to improve the statements.
- b) Change "will" to "shall" throughout.



RECOMMENDATION REPORT

7. Attend Board meetings prepared to participate in, and contribute to, the decisions of the Board in order to provide the best ~~solutions~~ possible outcomes for education within the Division.
17. Attend, when possible, Division or school community functions ~~when possible~~.
18. Participate, when possible, in community initiatives/activities ~~when possible~~.
19. Attend, when possible, functions of provincial associations ~~functions~~ of which the Board is a member ~~when possible~~.

COMMUNICATION PLAN:

The Board Policies and Administrative Procedures will be updated on the website, and stakeholders will be advised.

ATTACHMENT(S):

1. Board Policy 3: Role of the Trustee (marked)
2. Board Policy 3: Role of the Trustee (unmarked)

Policy 3

ROLE OF THE TRUSTEE

The role of the trustee is to contribute to the Board as it carries out its mandate in order to achieve its mission. The oath of office taken or affirmation made by each trustee when s/he assumes office binds that person to work diligently and faithfully in the cause of public education.

The Board of Trustees is a corporation. The decisions of the Board in a properly constituted meeting are those of the corporation. Individual trustees exercise an effective ~~decision~~ making decision-making role in the context of corporate action. A trustee who is given authority by Board motion to act on behalf of the Board may carry out duties individually but only as an agent of the Board. In such cases, the actions of the trustee are those of the Board, which is then responsible for them. A trustee acting individually has only the authority and status of any other citizen of the Division. Individual trustees do not have the authority to direct the Division's administration and staff.

Specific Responsibilities of Individual Trustees

1. Become familiar with Division policies and procedures, meeting agendas, and reports in order to participate in Board business.
2. Promote positive community engagement.
3. Refer queries, or issues and problems not covered by Board policy, to the Board for corporate discussion and decision.
4. Refer administrative matters to the Superintendent.
5. The trustee, upon receiving a complaint or an inquiry from a parent or community member about operations, ~~will~~ shall refer the parent or community member back to the school or department and ~~will~~ shall inform the Superintendent of this action.
6. Keep the Superintendent and the Board informed in a timely manner of all matters coming to his/her attention that might affect the Division.
7. Attend Board meetings prepared to participate in, and contribute to, the decisions of the Board in order to provide the best ~~solutions~~ solutions possible outcomes for education within the Division.
8. Attend meetings and other business of the Board, for example, but not limited to, committee meetings, results reviews, budgeting/planning sessions, and municipal/community partner meetings.
9. Respectfully bring forward and advocate for local issues.
10. Recognize his/her fiduciary responsibility to the Division and act in the best interests of the Division understanding that Division needs are paramount.
11. When delegated responsibility, ~~will~~ shall exercise such authority within the defined limits in a responsible and effective way.
12. Participate in Board/trustee development sessions so the quality of leadership and service in the Division can be enhanced.
13. Stay current with respect to provincial, national, and international educational issues and trends.
14. Share the materials and ideas gained with fellow trustees at an Education Committee meeting, in written format, following a trustee professional development activity.

15. Strive to develop a positive and respectful learning and working culture both within the Board and the Division.
16. Attend School Council(s) meetings as assigned.
17. Attend, when possible, Division or school community functions ~~when possible~~.
18. Participate, when possible, in community initiatives/activities ~~when possible~~.
19. Attend, when possible, functions of provincial associations ~~functions~~ of which the Board is a member ~~when possible~~.
20. Become familiar with, and adhere to, the Trustee Code of Conduct.
21. Report any violation of the Trustee Code of Conduct to the Board Chair.

Orientation

As a result of elections, the Board may experience changes in membership. To ensure continuity and facilitate smooth transition from one Board to the next following an election, trustees must be adequately briefed concerning existing Board policy and practice, statutory requirements, initiatives, and long-range plans.

The Board believes an orientation program is necessary for effective trusteeship. All trustees are expected to attend all aspects of the orientation program.

The Board Chair, Superintendent and Secretary-Treasurer are responsible for ensuring the development and implementation of the Division's orientation program for trustees.

1. The Division will-shall provide support within the Board governance budget for trustees attending provincial association sponsored orientation seminars.
2. Incumbent trustees are encouraged to help newly elected trustees become informed about history, functions, policies, procedures, and issues.

Reference:

~~Sections 60, 61, 68, 72, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, School Act~~

~~Section 6, Commissioner of Oaths Act~~

~~Sections 33, 34, 51, 52 53, 64, 67, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96 Education Act~~

Last reviewed:	Last updated:
May 25, 2015	May 25, 2015
October 24, 2016	November 24, 2016
December 4, 2017	January 25, 2018
August 30, 2018	August 30, 2018
October 29, 2018	December 20, 2018

October 15, 2019

Policy 3

ROLE OF THE TRUSTEE

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The Board of Trustees is a corporation. The decisions of the Board in a properly constituted meeting are those of the corporation. Individual trustees exercise an effective decision-making role in the context of corporate action. A trustee who is given authority by Board motion to act on behalf of the Board may carry out duties individually but only as an agent of the Board. In such cases, the actions of the trustee are those of the Board, which is then responsible for them. A trustee acting individually has only the authority and status of any other citizen of the Division. Individual trustees do not have the authority to direct the Division's administration and staff.

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6. Keep the Superintendent and the Board informed in a timely manner of all matters coming to his/her attention that might affect the Division.
7. Attend Board meetings prepared to participate in, and contribute to, the decisions of the Board in order to provide the best possible outcomes for education within the Division.
8. Attend meetings and other business of the Board, for example, but not limited to, committee meetings, results reviews, budgeting/planning sessions, and municipal/community partner meetings.
9. Respectfully bring forward and advocate for local issues.
10. Recognize his/her fiduciary responsibility to the Division and act in the best interests of the Division understanding that Division needs are paramount.
11. When delegated responsibility, shall exercise such authority within the defined limits in a responsible and effective way.
12. Participate in Board/trustee development sessions so the quality of leadership and service in the Division can be enhanced.
13. Stay current with respect to provincial, national, and international educational issues and trends.
14. Share the materials and ideas gained with fellow trustees at an Education Committee meeting, in written format, following a trustee professional development activity.

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16. Attend School Council(s) meetings as assigned.
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18. Participate, when possible, in community initiatives/activities.
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21. Report any violation of the Trustee Code of Conduct to the Board Chair.

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The Board Chair, Superintendent and Secretary-Treasurer are responsible for ensuring the development and implementation of the Division's orientation program for trustees.

1. The Division shall provide support within the Board governance budget for trustees attending provincial association sponsored orientation seminars.
2. Incumbent trustees are encouraged to help newly elected trustees become informed about history, functions, policies, procedures, and issues.

Reference:

Sections 33, 34, 51, 52 53, 64, 67, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96 *Education Act*

Last reviewed:	Last updated:
May 25, 2015	May 25, 2015
October 24, 2016	November 24, 2016
December 4, 2017	January 25, 2018
August 30, 2018	August 30, 2018
October 29, 2018	December 20, 2018
October 15, 2019	



RECOMMENDATION REPORT

Page 1 of 2

DATE: Nov. 21, 2019

TO: Board of Trustees

FROM: Policy Committee

SUBJECT: Board Policy 13: Appeals and Hearings Regarding Student Matters

ORIGINATOR: Annette Hubick, Chair, Policy Committee

RESOURCE STAFF: Mark Liguori, Superintendent

REFERENCE: Board Policy 10: Policy Making

EIPS PRIORITY: Enhance high-quality learning and working environments.

EIPS GOAL: Quality infrastructure for all.

EIPS OUTCOME: Student learning is supported through the use of effective planning, managing and investment in Division infrastructure.

RECOMMENDATION:

That the Board of Trustees approve the amendment to Board Policy 13: Appeals and Hearings Regarding Student Matters, as presented.

BACKGROUND:

The Board is responsible for developing, approving and monitoring the implementation of policies to guide the Division, and to provide direction in those areas over which the Board wishes to retain authority.

The Policy Committee receives information from trustees/administration/stakeholders and discusses/develops policy positions as directed by the Board.

The Policy Committee reviews Board policies annually as per Board Policy 10: Policy Making and provides recommendations to the Board on required additions, amendments, and deletions.

The Policy Committee met on Oct. 15, 2019 and recommends the following amendments:

- a) Matters on which the Minister of Education may consider appeals is moved from the preamble to section 7.10.1 and a preamble is added to bring attention to the Division's dispute resolution process, which must be followed before a matter can be appealed (section 1).
- b) Amend "will" to "shall" throughout, except where the Minister of Education "may" consider appeals (section 7.10.1).
- c) Grammatical edits under Expulsion of a Student, section 2.6 to simplify and improve the statement.

[Preamble]

The Division supports the right of parents to make inquiries or bring forward concerns regarding student matters. In the interests of open communication, such issues must first be directed to the staff member(s) most directly involved.

Normally, disputes over student matters can be resolved with the parties involved. If not, Administrative Procedure 152, Dispute Resolution, shall be adhered to.

1. *Prior to a decision being appealed to the Board, the Division dispute resolution mechanism shall be followed. It must be appealed to the Superintendent.*

7.10 The Board's decision and the reasons for that decision shall be communicated to the appellant once a decision has been reached and confirmed in writing following the hearing. Included in the communication to the appellant shall be information that the appellant has the right to seek a review by the Minister if the appellant is dissatisfied with the decision of the Board, if the matter under appeal is a matter described in section 43 of the Education Act.

7.10.1 Under section 43 of the Education Act, the only matters on which the Minister of Education may consider appeals are:

- 7.10.1.1 Provision of specialized supports and services to a student or to a child enrolled in an early childhood services program;*
- 7.10.1.2 The expulsion of a student;*
- 7.10.1.3 Board responsibility for a specific student;*
- 7.10.1.4 Access to or the accuracy or completeness of the student records.*

Expulsion of a Student

1.6 The Student Expulsion Committee ~~will~~ shall then make one of the following decision(s):

- 1.6.1 to reinstate the student, or*
- 1.6.2 to expel the student;*

COMMUNICATION PLAN:

The Board Policies and Administrative Procedures will be updated on the website, and stakeholders will be advised.

ATTACHMENT(S):

1. Board Policy 13: Appeals and Hearings Regarding Student Matters (marked)
2. Board Policy 13: Appeals and Hearings Regarding Student Matters (unmarked)

Policy 13

APPEALS AND HEARINGS REGARDING STUDENT MATTERS

~~Under section 124 of the *School Act*, the only matters on which the Minister of Education will consider appeals are:~~

- ~~• Provision of specialized supports and services to a student or to a child enrolled in an early childhood services program~~Special education placement;
- ~~• Language of instruction;~~
- ~~• Home education programs;~~
- ~~• The expulsion of a sStudent expulsion;~~
- ~~• Amount and payment of fees or costs;~~
- ~~• Access to, or the accuracy or completeness of student records;~~
- ~~• Amount of fees payable by a Board to another Board; or~~
- ~~• Board responsibility for a specific student;.~~
- ~~• Access to or the accuracy or completeness of the student records.~~

~~The Division supports the right of parents to make inquiries or bring forward concerns regarding student matters. In the interests of open communication, such issues must first be directed to the staff member(s) most directly involved.~~

~~Normally, disputes over student matters can be resolved with the parties involved. If not, Administrative Procedure 152, Dispute Resolution, shall be adhered to.~~

The Board ~~will~~shall hear appeals on administrative decisions that significantly impact the education of the student, which are submitted in accordance with section ~~123~~42 of the ~~*EducationSchool Act*~~. The Board ~~will~~shall not hear appeals on expulsions of students.

1. Prior to a decision being appealed to the Board, the Division dispute resolution mechanism shall be followed. ~~it must be appealed to the Superintendent.~~
2. Parents of a student, and in the case of a student 16 years of age or over, either a parent of the student or the student, have the right to appeal to the Board, a decision of the Superintendent. The Superintendent must advise the parents and/or the students of this right of appeal.
3. The appeal to the Board must be made within five business days from the date that the individual was informed of the Superintendent's decision. The appeal must be filed in writing and must contain the name of the party filing the appeal, the date, the matter at hand, and the reason for the appeal.
4. Parents or students, as above, when appealing a decision to the Board, have the right to be assisted by a resource person(s) of their choosing. The responsibility for engaging and paying for such assistance rests with the parents or students.

5. The hearing of the appeal must be scheduled so as to ensure the person making the appeal and the Superintendent or designate, whose decision is being appealed, has sufficient notice and time to prepare for the presentation.
6. The appeal ~~will~~shall be heard in-camera, with specified individuals in attendance.
7. The appeal hearing ~~will~~shall be conducted in accordance with the following guidelines:
 - 7.1 The Board Chair ~~will~~shall outline the purpose of the hearing, which is to provide:
 - 7.1.1 An opportunity for the parties to make representation in support of their respective positions to the Board. This information may include expert medical, psychological, and educational data and may be presented by witnesses. The information presented may include both written and verbal communications;
 - 7.1.2 The Board with the means to receive information and to review the facts of the dispute.
 - 7.2 Notes of the proceedings ~~will~~shall be recorded for the purpose of the Board's records.
 - 7.3 The appellant ~~will~~shall present the appeal and the reasons for the appeal and ~~will~~shall have an opportunity to respond to information provided by the Superintendent and/or staff.
 - 7.4 The Superintendent and/or staff ~~will~~shall explain the decision and give reasons for the decision.
 - 7.5 The Superintendent and/or staff ~~will~~shall have an opportunity to respond to information presented by the appellant.
 - 7.6 Board members ~~will~~shall have the opportunity to ask questions for clarification from both parties.
 - 7.7 No cross-examination of the parties shall be allowed.
 - 7.8 The Board ~~will~~shall meet without the respective parties to the appeal in attendance to arrive at a decision regarding the appeal. The Board may have legal counsel in attendance.
 - 7.9 If the Board requires additional information or clarification in order to make its decision, both parties to the appeal ~~will~~shall be requested to return to the hearing for the required additional information.
 - 7.10 The Board's decision and the reasons for that decision ~~will~~shall be communicated to the appellant once a decision has been reached and confirmed in writing following the hearing. Included in the communication to the appellant shall be information that the appellant has the right to seek a review by the Minister if the appellant is dissatisfied with the decision of the Board, if the matter under appeal is a matter described in section ~~12443~~ of the *School Education Act*.
- ~~7.9.17.10.1~~ Under section 43 of the Education Act, the only matters on which the Minister of Education ~~will~~may consider appeals are:
 - 7.10.1.1 Provision of specialized supports and services to a student or to a child enrolled in an early childhood services program;
 - 7.10.1.2 The expulsion of a student;
 - 7.10.1.3 Board responsibility for a specific student;

[7.10.1.4 Access to or the accuracy or completeness of the student records.](#)

Expulsion of a Student

It is expected that all students will-shall comply with section 4231 of the *School-Education Act*, Board Policy, Administrative Procedures, and School Regulations.

In accordance with section 61-52 of the *School-Education Act*, the Board delegates to the Student Expulsion Committee the power to make decisions with respect to the expulsion of students.

The Student Expulsion Committee of the Board willshall hear representations with respect to a recommendation for a student expulsion in accordance with sections 24-36 and 25-37 of the *School-Education Act*.

If a student is not to be reinstated within five school days of the date of suspension, the Principal shall immediately report in writing all the circumstances of the suspension and provide a recommendation to the Student Expulsion Committee of the Board through the Office of the Superintendent.

The Student Expulsion Committee willshall convene in an in-camera session upon the call of the Superintendent, but in no event shall the meeting occur later than 10 school days from the first day of suspension.

Parents of students, or students 16 years of age or over, have the right to be assisted by a resource person(s) of their choosing. The responsibility for engaging and paying for such assistance rests with the parents or students.

The Student Expulsion Committee may have legal counsel in attendance.

Notes of the proceedings willshall be recorded for the purpose of the Board's records.

The expulsion hearing willshall be conducted in accordance with the following guidelines:

1. The Committee Chair willshall outline the purpose of the hearing, which is to:
 1. Provide an opportunity to hear representations relative to the recommendation from the Principal;
 2. Provide an opportunity for the student and/or the student's parents to make representations;
 3. Reinstate or expel the student.
2. The Committee Chair willshall outline the procedure to be followed, which willshall be as follows:
 1. The Principal willshall present the report documenting the details of the case and the recommendation to expel the student;
 2. The student and the student's parents willshall be given an opportunity to respond to the information presented and to add any additional relevant information;

3. The members of the Student Expulsion Committee will/shall have the opportunity to ask questions of clarification from the Principal and the student and the student's parents;
 4. The Student Expulsion Committee will/shall meet, without either the administration or the student and the student's parents present, to discuss the case and the recommendation. The recording secretary may remain in attendance. Legal counsel for the Board may also remain in attendance;
 5. Should the Student Expulsion Committee require additional information, both parties will/shall be requested to return in order to provide the requested information;
 6. The Student Expulsion Committee will/shall then make one of the following decision(s):
 1. ~~to r~~Reinstate the student, or
 2. ~~to expel the student~~Single school expulsion, or
 3. ~~2. Expulsion from the School Division;~~
 7. If the recommendation is for single school expulsion, the Student Expulsion Committee will/shall direct the placement of the student. Alternative educational programming shall be offered by the School Division; and
 8. The Student Expulsion Committee decision shall be communicated in writing to the student and the student's parents within five days of the hearing, with copies being provided to the Principal and the Superintendent. (The Superintendent's office will/shall attempt to inform the parent(s) and the student of the decision by telephone or personal communication as soon as possible after a decision has been reached.)
3. If the Student Expulsion Committee's decision is to expel the student, the following information must be included in the letter to the student and the student's parents:
 1. The length of the expulsion which must be greater than 10 school days;
 2. The educational program to be provided to the student and the name of the individual to be contacted in order to make the necessary arrangements; and
 3. The right of the student and the student's parents to request a review of the decision by the Minister of Education.

Reference:

[Sections 8, 10, 12, 24, 25, 45, 47, 48, 60, 61, 113, 123, 124, 125, School Act](#)
[Sections 3, 4, 11, 31, 32, 33, 36, 37, 41, 42, 43, 44, 52, 53, 222 Education Act](#)

[Administrative Procedure 152, Dispute Resolution](#)

Last reviewed:	Last updated:
November 5, 2015	November 26, 2015
January 7, 2016	January 21, 2016

April 11, 2016

May 30, 2016

March 19, 2018

December 18, 2018

January 24, 2019

[October 15, 2019](#)

Policy 13**APPEALS AND HEARINGS REGARDING STUDENT MATTERS**

The Division supports the right of parents to make inquiries or bring forward concerns regarding student matters. In the interests of open communication, such issues must first be directed to the staff member(s) most directly involved.

Normally, disputes over student matters can be resolved with the parties involved. If not, Administrative Procedure 152, Dispute Resolution, shall be adhered to.

The Board shall hear appeals on administrative decisions that significantly impact the education of the student, which are submitted in accordance with section 42 of the *Education Act*. The Board shall not hear appeals on expulsions of students.

1. Prior to a decision being appealed to the Board, the Division dispute resolution mechanism shall be followed.
2. Parents of a student, and in the case of a student 16 years of age or over, either a parent of the student or the student, have the right to appeal to the Board, a decision of the Superintendent. The Superintendent must advise the parents and/or the students of this right of appeal.
3. The appeal to the Board must be made within five business days from the date that the individual was informed of the Superintendent's decision. The appeal must be filed in writing and must contain the name of the party filing the appeal, the date, the matter at hand, and the reason for the appeal.
4. Parents or students, as above, when appealing a decision to the Board, have the right to be assisted by a resource person(s) of their choosing. The responsibility for engaging and paying for such assistance rests with the parents or students.
5. The hearing of the appeal must be scheduled so as to ensure the person making the appeal and the Superintendent or designate, whose decision is being appealed, has sufficient notice and time to prepare for the presentation.
6. The appeal shall be heard in-camera, with specified individuals in attendance.
7. The appeal hearing shall be conducted in accordance with the following guidelines:
 - 7.1 The Board Chair shall outline the purpose of the hearing, which is to provide:
 - 7.1.1 An opportunity for the parties to make representation in support of their respective positions to the Board. This information may include expert medical, psychological, and educational data and may be presented by witnesses. The information presented may include both written and verbal communications;
 - 7.1.2 The Board with the means to receive information and to review the facts of the dispute.
 - 7.2 Notes of the proceedings shall be recorded for the purpose of the Board's records.

- 7.3 The appellant shall present the appeal and the reasons for the appeal and shall have an opportunity to respond to information provided by the Superintendent and/or staff.
- 7.4 The Superintendent and/or staff shall explain the decision and give reasons for the decision.
- 7.5 The Superintendent and/or staff shall have an opportunity to respond to information presented by the appellant.
- 7.6 Board members shall have the opportunity to ask questions for clarification from both parties.
- 7.7 No cross-examination of the parties shall be allowed.
- 7.8 The Board shall meet without the respective parties to the appeal in attendance to arrive at a decision regarding the appeal. The Board may have legal counsel in attendance.
- 7.9 If the Board requires additional information or clarification in order to make its decision, both parties to the appeal shall be requested to return to the hearing for the required additional information.
- 7.10 The Board's decision and the reasons for that decision shall be communicated to the appellant once a decision has been reached and confirmed in writing following the hearing. Included in the communication to the appellant shall be information that the appellant has the right to seek a review by the Minister if the appellant is dissatisfied with the decision of the Board, if the matter under appeal is a matter described in section 43 of the *Education Act*.
 - 7.10.1 Under section 43 of the *Education Act*, the only matters on which the Minister of Education may consider appeals are:
 - 7.10.1.1 Provision of specialized supports and services to a student or to a child enrolled in an early childhood services program;
 - 7.10.1.2 The expulsion of a student;
 - 7.10.1.3 Board responsibility for a specific student;
 - 7.10.1.4 Access to or the accuracy or completeness of the student records.

Expulsion of a Student

It is expected that all students shall comply with section 31 of the *Education Act*, Board Policy, Administrative Procedures, and School Regulations.

In accordance with section 52 of the *Education Act*, the Board delegates to the Student Expulsion Committee the power to make decisions with respect to the expulsion of students.

The Student Expulsion Committee of the Board shall hear representations with respect to a recommendation for a student expulsion in accordance with sections 36 and 37 of the *Education Act*.

If a student is not to be reinstated within five school days of the date of suspension, the Principal shall immediately report in writing all the circumstances of the suspension and provide a

recommendation to the Student Expulsion Committee of the Board through the Office of the Superintendent.

The Student Expulsion Committee shall convene in an in-camera session upon the call of the Superintendent, but in no event shall the meeting occur later than 10 school days from the first day of suspension.

Parents of students, or students 16 years of age or over, have the right to be assisted by a resource person(s) of their choosing. The responsibility for engaging and paying for such assistance rests with the parents or students.

The Student Expulsion Committee may have legal counsel in attendance.

Notes of the proceedings shall be recorded for the purpose of the Board's records.

The expulsion hearing shall be conducted in accordance with the following guidelines:

1. The Committee Chair shall outline the purpose of the hearing, which is to:
 - 1.1 Provide an opportunity to hear representations relative to the recommendation from the Principal;
 - 1.2 Provide an opportunity for the student and/or the student's parents to make representations;
 - 1.3 Reinstate or expel the student.
2. The Committee Chair shall outline the procedure to be followed, which shall be as follows:
 - 2.1 The Principal shall present the report documenting the details of the case and the recommendation to expel the student;
 - 2.2 The student and the student's parents shall be given an opportunity to respond to the information presented and to add any additional relevant information;
 - 2.3 The members of the Student Expulsion Committee shall have the opportunity to ask questions of clarification from the Principal and the student and the student's parents;
 - 2.4 The Student Expulsion Committee shall meet, without either the administration or the student and the student's parents present, to discuss the case and the recommendation. The recording secretary may remain in attendance. Legal counsel for the Board may also remain in attendance;
 - 2.5 Should the Student Expulsion Committee require additional information, both parties shall be requested to return in order to provide the requested information;
 - 2.6 The Student Expulsion Committee shall then make one of the following decision(s):
 - 2.6.1 to reinstate the student, or
 - 2.6.2 to expel the student;
 - 2.7 If the recommendation is for single school expulsion, the Student Expulsion Committee shall direct the placement of the student. Alternative educational programming shall be offered by the School Division; and

- 2.8 The Student Expulsion Committee decision shall be communicated in writing to the student and the student's parents within five days of the hearing, with copies being provided to the Principal and the Superintendent. (The Superintendent's office shall attempt to inform the parent(s) and the student of the decision by telephone or personal communication as soon as possible after a decision has been reached.)
3. If the Student Expulsion Committee's decision is to expel the student, the following information must be included in the letter to the student and the student's parents:
- 3.1 The length of the expulsion which must be greater than 10 school days;
 - 3.2 The educational program to be provided to the student and the name of the individual to be contacted in order to make the necessary arrangements; and
 - 3.3 The right of the student and the student's parents to request a review of the decision by the Minister of Education.

Reference:

Sections 3, 4, 11, 31, 32, 33, 36, 37, 41, 42, 43, 44, 52, 53, 222 *Education Act*

Administrative Procedure 152, Dispute Resolution

Last reviewed:	Last updated:
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