



AGENDA

BOARD OF TRUSTEES

Trisha Estabrooks
Board Chair


Shelagh Dunn
Board Vice-Chair

Sherry Adams
Michelle Draper
Ken Gibson
Nathan Ip
Michael Janz
Cheryl Johner
Bridget Stirling

The Board of Trustees of Edmonton School Division
One Kingsway
Edmonton, Alberta

McCauley Chambers
Tuesday, November 26, 2019
2:00 p.m.

Board Meeting #06

- A. O Canada 
- B. Roll Call
- C. Approval of the Agenda
- D. Communications from the Board Chair
- E. Communications from the Superintendent of Schools
- F. Minutes:
 - 1. DRAFT – Board Meeting #05 – November 5, 2019
- G. Comments from the Public and Staff Group Representatives
(NOTE: Pre-registration with the Board Office [780-429-8443] is required by 4:30 p.m. on Monday, November 25, 2019, to speak under this item.)
- H. Reports:
 - 2. Funds for the 2020-2021 Professional Improvement Program – **Teacher Certified Staff**
(Recommendation)
 - 3. Funds for the 2020-2021 **Exempt Staff** Professional Improvement Program
(Recommendation)
 - 4. 2018-2019 Audited Financial Statements
(Recommendation)
 - 5. Proposed Distribution of the 2018-2019 District Surplus
(Recommendation)
 - 6. Fall Update to the Revised 2019-2020 Budget
(Recommendation)
- I. Comments from the Public and Staff Group Representatives
(NOTE: Pre-registration with the Board Office [780-429-8443] is required by 4:30 p.m. on Monday, November 25, 2019, to speak under this item.)
- J. Other Committee, Board Representative and Trustee Reports

K. Trustee and Board Requests for Information

L. Notices of Motion

M. Meeting Dates

N. Adjournment

MINUTE BOOK**Board Meeting #05**

Minutes of the Board Meeting of the Board of Trustees of Edmonton School Division of the Province of Alberta held in McCauley Chambers in the Centre for Education on Tuesday, November 5, 2019, at 2:05 p.m.

Present:**Trustees**

Shelagh Dunn
Trisha Estabrooks

Ken Gibson
Nathan Ip

Cheryl Johner
Bridget Stirling

Officials

Angela Anderson
Lisa Austin
Grace Cooke
Todd Burnstad

Ron MacNeil
Karen Mills
Leona Morrison
Kathy Muhlethaler

Nancy Petersen
Kent Pharis
Darrel Robertson
Liz Yule

Board Chair: Trisha Estabrooks

Recording Secretary: Shirley Juneau

Staff Group Representatives

CUPE Local 3550 – Carol Chapman, President and Gloria Lepine, Chief Steward

The Board Chair called the meeting to order with recognition that we are on Treaty 6 Territory, a traditional meeting grounds, gathering place, and travelling route to the Cree, Saulteaux, Blackfoot, Métis, Dene and Nakota Sioux. We acknowledge all the many First Nations, Métis, and Inuit whose footsteps have marked these lands for centuries.

The Board Chair advised that the fire alarm system at the Centre for Education is a Two Stage alarm system. Stage One is a single repeating alarm tone indicating a warning only and that evacuation is not required. Stage Two is a triple repeating alarm tone indicating that evacuation is required.

The Board Chair advised those attending the meeting in person that the floor area is restricted to the Board of Trustees, Superintendent, Director of Board and Superintendent Relations and Recording staff, with an area reserved for media. She advised that she would signify to any other staff or registered speakers to come down to the floor at the designated time on the agenda. The Board Chair thanked everyone for their cooperation.

A. Roll Call: (2:05 p.m.)

MINUTE BOOK

The Superintendent advised that Trustees Adams, Draper and Janz were absent. All other Trustees were present.

B. Approval of the Agenda

MOVED BY Trustee Ip:

“That the agenda for the November 5, 2019, Board meeting be approved as printed.”

(UNANIMOUSLY CARRIED)

C. O Canada - Vimy Ridge Academy

D. Remembrance Ceremony

1. Vimy Ridge Academy Remembrance Ceremony

Vimy Ridge Academy conducted a Remembrance Ceremony.

There was a short break in the meeting.

E. Communications from the Board Chair

The Board Chair remarked that the budget tabled recently by the provincial government will be challenging for the Division. The provincial government did not deliver on its campaign commitment to maintain or increase education funding. She explained that this budget means the work of District staff becomes more challenging – staff will be forced to support more students with fewer dollars. The Board Chair said that she knows the District is working hard to find efficiencies and that work will continue. The Board Chair stated that staff and Administration have the full support of the Board of Trustees and that dedicating dollars to classrooms will continue to be a priority for Edmonton Public Schools.

The Board Chair reported that Trustee Stirling, the Superintendent and she were pleased to attend the No Stone Left Alone Ceremony at Beechmount Cemetery. She explained that the event honours the sacrifice and service of Canada’s military by educating students and placing poppies on the headstones of veterans every November and that several Edmonton Public schools were represented and participated in the ceremony. The Board Chair advised that Dr. Eva Olson, a Holocaust survivor, shared a message of kindness and hope.

The Board Chair advised that on November 1, 2019, the provincial government announced that it will provide funding for two of the District’s top capital projects. They will fund the design of the southeast high school, and full funding for a Kindergarten to Grade 9 School in the Keswick neighbourhood.

MINUTE BOOK

She said that the District looks forward to a future funding commitment from the provincial government so that the high school can be built to support the growing student population at Edmonton Public Schools. The Board Chair thanked the provincial government for the funding commitment and the Board of Trustees that worked hard to ensure the government heard their message.

The Board Chair welcomed Ms Emmy Stuebing, new Director for the Edmonton Public Schools Foundation.

F. Communications from the Superintendent of Schools

The Superintendent advised that starting November 15, 2019, Trustees and senior administration will be visiting with Central units and schools for annual results review discussions. He thanked the Administration and Board of Trustees in advance for their time and thoughtfulness put into these discussions.

G. Minutes

1. Board Meeting #04 – October 22, 2019

MOVED BY Trustee Stirling:

“That the minutes of Board Meeting #04 held October 22, 2019, be approved as printed.”

(UNANIMOUSLY CARRIED)

H. Comments from the Public and Staff Group Representatives

The Board of Trustees heard from one registered speaker regarding children with disabilities.

I. Reports

3. Motion re: Adequate, Equitable Funding for Education

MOVED BY Trustee Estabrooks:

“That the Board of Trustees advocate to the Government of Alberta that they clearly communicate **proposed changes to the funding framework for education to Edmonton Public Schools **early in 2020 and well in advance of budget 2020** ~~prior to implementation~~ and that consider suggestions from Edmonton Public Schools on the draft of the framework.**

Further, be it resolved that the Board of Trustees advocate for adequate, equitable funding that takes into account enrolment growth, ensuring that all children receive the support they need to be successful.”

(UNANIMOUSLY CARRIED)

MINUTE BOOK

4. Motions under Consideration at the 2019 Alberta School Boards Association (ASBA) Fall General Meeting (FGM)

MOVED BY Trustee Dunn:

“That the Board consider and vote on the recommendations as presented verbally by the ASBA Issues and Resolutions Committee.”
(UNANIMOUSLY CARRIED)

MOVED BY Trustee Dunn:

“That the Board of Trustees support Motion #1 at the 2019 ASBA (FGM).”
(UNANIMOUSLY CARRIED)

1. Charter Schools: RESOLVED, That the Provincial Government more rigorously enforce the regulations on Charter Schools and wind down Charter Schools once their learning style, working style, or pedagogy have been achieved.

MOVED BY Trustee Dunn:

“That the Board of Trustees support Motion #2 at the 2019 ASBA (FGM).”
(UNANIMOUSLY CARRIED)

2. Choice in Education Act: RESOLVED, That the *Choice in Education Act* not be to the detriment of the 61 Public, Separate, and Francophone School Boards.

MOVED BY Trustee Dunn:

“That the Board of Trustees support and suggest an amendment for Motion #3 at the 2019 ASBA (FGM).”
(UNANIMOUSLY CARRIED)

3. School Fees: RESOLVED, That ASBA believes that school boards need the autonomy and flexibility to determine the process for establishing and collecting fees. School boards are in the best position to determine the individual needs of their communities and ASBA should advocate for those needs to be met with provincial funding.

MOVED BY Trustee Dunn:

“That the Board of Trustees support Motion #4 at the 2019 ASBA (FGM).”
(UNANIMOUSLY CARRIED)

4. Language Learning: RESOLVED, That Alberta Education supports students learning in multiple languages, where the demand exists, whether in English language learning, Indigenous language learning, French language learning or the introduction of other global languages, with adequate funding and resources.

MINUTE BOOK**MOVED BY Trustee Dunn:**

**“That the Board of Trustees support Motion #5 at the 2019 ASBA (FGM).”
(UNANIMOUSLY CARRIED)**

5. Naming of Public School Boards: RESOLVED, That the Minister support public school boards in altering their division name under section 116 of the *Education Act* to include the word “public” in their name.

MOVED BY Trustee Dunn:

**“That the Board of Trustees support Motion #6 at the 2019 ASBA (FGM).”
(UNANIMOUSLY CARRIED)**

6. Vaping: RESOLVED, That Alberta’s Ministries of Education and Health collaborate to conduct and share research about the health effects of vaping and implications (strategies) for how to avoid negative health impacts on our communities through the infrastructure (programs, grants, curricula, Regional Collaborative Service Delivery (RCSD) tables) of education and health systems in our province; and

RESOLVED, That all levels of government (municipal, provincial, federal), expeditiously amend statutes such as the *Tobacco and Smoking Reduction Act* (Alberta) and *Tobacco and Vaping Products Act* (Canada) and regulations to align the restrictions on the consumption, promotion, marketing and sale of vaping products to Alberta’s youth with those on tobacco products.

MOVED BY Trustee Dunn:

**“That the Board of Trustees does not support Motion #7 at the 2019 ASBA (FGM).”
(UNANIMOUSLY CARRIED)**

7. Mandatory Vaccinations: RESOLVED, That the Provincial Government enact legislation requiring mandatory vaccination of students attending publicly funded schools in Alberta, that allows medical exemptions and objections based on religious grounds of parents; and

RESOLVED, That in cases of religious objection, parents shall be required to attend an information session regarding vaccination prior to signing an affidavit of objection to ensure informed consent and a no fault compensation program for adverse reactions; and

RESOLVED, That the list of diseases included in vaccination protocol shall include: diphtheria, tetanus, polio, pertussis, measles, mumps, rubella, and meningococcal disease; and

RESOLVED, That an electronic vaccine registry be created and accessible to schools to protect unvaccinated children during a disease outbreak.

MINUTE BOOK

MOVED BY Trustee Dunn:

**“That the Board of Trustees support Motion #8 at the 2019 ASBA (FGM).”
(UNANIMOUSLY CARRIED)**

8. Inclusive Education: RESOLVED, That Alberta Education develop a Standard for Inclusive Education in Alberta and rescind the Standards for Special Education, Amended June 2004.

MOVED BY Trustee Dunn:

**“That the Board of Trustees support Motion #9 at the 2019 ASBA (FGM).”
(UNANIMOUSLY CARRIED)**

9. Inclusion Practices: RESOLVED, That Alberta Education review current inclusion practices, with involvement from all stakeholders, to assess the strengths and challenges of these inclusion practices, report findings, and provide the necessary funding to implement evidence-based practices that support the diverse learning needs of Alberta students.

MOVED BY Trustee Dunn:

MOVED BY Trustee Dunn:
**“That the Board of Trustees support and suggest an amendment for Motion #10 at the 2019 ASBA (FGM).”
(UNANIMOUSLY CARRIED)**

10. Bus Speed Limits: RESOLVED, **The Minister of Transportation review legislation regarding current highway speed limits for school buses.”**

MOVED BY Trustee Dunn:

**“That the Board of Trustees does not support Motion #11 at the 2019 ASBA (FGM).”
(UNANIMOUSLY CARRIED)**

11. Board Governance and System Administration Allowance: RESOLVED, That the Provincial Government reinstate the full 4%-6% Board Governance and System Administration allowance noted in the 2012-13 funding manual for school boards, without deduction from school board payments.

MOVED BY Trustee Dunn:

**“That the Board of Trustees support Motion #12 at the 2019 ASBA (FGM).”
(UNANIMOUSLY CARRIED)**

12. Full-Time Equivalent for Early Childhood Services When Determining School Boards’ Utilization of Schools: RESOLVED, That the Provincial Government utilize the actual full

MINUTE BOOK

time equivalent for Early Childhood Services when determining school boards' utilization of schools.

MOVED BY Trustee Dunn:

**"That the Board of Trustees support Motion #13 at the 2019 ASBA (FGM)."
(UNANIMOUSLY CARRIED)**

13. Superintendent of Schools Regulation: RESOLVED, That the Provincial Government restore the local autonomy of School Boards, by rescinding the current Superintendent of Schools Regulation (ALBERTA REGULATION 98/2019) and replacing it with a Regulation that requires School Boards to seek Ministerial approval for the appointment and re-appointment of the Superintendent of Schools /CEO only.

J. **Other Committee, Board Representative and Trustee Reports** – None

K. **Trustee and Board Requests for Information** - None

L. **Notices of Motion** - None

M. **Next Board Meeting:** Tuesday, November 26, 2019, at 2:00 p.m.

N. **Adjournment:** 4:10 p.m.

The Board Chair adjourned the meeting.

Trisha Estabrooks, Board Chair

Karen Mills, Director of Board and
Superintendent Relations

DATE: November 26, 2019

TO: Board of Trustees

FROM: Darrel Robertson, Superintendent of Schools

SUBJECT: Funds for 2020-2021 Professional Improvement Program – Teacher Certificated Staff

ORIGINATOR: Angela Anderson, Chief Human Resources Officer, Human Resources

RESOURCE STAFF: Trish Kolotyluk, Renée Thomson

REFERENCE: Teachers’ Collective Agreement - September 1, 2016 to August 31, 2018, Clause 9

ISSUE

An allocation of funds from the 2020-2021 operating budget is requested to support the Professional Improvement Program – Teacher Certificated Staff, through which teachers would be able to access tuition and leave support for post-secondary coursework as per Clause 9 of the Teachers’ Collective Agreement.

BACKGROUND

Edmonton Public Schools recognizes that professional development for staff is a critical aspect in supporting successful outcomes for students, as well as for succession planning. The Professional Improvement Program – Teacher Certificated Staff is in direct support of Board Policy GE.BP - Organization for Instruction, which states that “effective teachers who have strong knowledge of pedagogy and subject content knowledge make a significant difference to student learning and achievement.” The program is also in direct support of District Priority 2, Goal 3, which states that throughout their careers, all staff members are to be “provided opportunities to enhance their professional capacity and leadership within a culture of collaboration.”

Through this program, teachers have the opportunity to apply for tuition and leave support to undertake professional improvement activities that are aligned with District Priorities and areas of need. A comparison of successful applicants by year (Attachment I), as well as a synopsis of funds and support granted over the past 10 years (Attachment II) are included in this report.

RELATED FACTS

- The Professional Improvement Program – Teacher Certificated Staff is guided by Clause 9 of the Teachers’ Collective Agreement.
- Clause 9.2.2 outlines the conditions under which, upon application, leave for professional improvement may be granted to a teacher for a school year or portion of the year.
- Clause 9.2.7 specifies that tuition support for professional improvement may be granted, upon application, to a teacher on continuing contract and with two or more years of service with Edmonton Public Schools.
- Clause 9.2.8 states the maximum amount that may be allocated for the Professional Improvement Program – Teacher Certificated Staff is “3/4 of 1% of the annual grid costs, calculated as of the preceding November 30”.

- The Professional Improvement Program application process is rigorous. Assessment of applications is completed by a committee of leadership staff who consider the alignment of applicants' proposed professional improvement plans with District Priorities and identified programming needs. Additional considerations are the anticipated benefits to learners, the school and Edmonton Public Schools, as well as connections to the applicants' professional growth plans and career goals.
- Successful applicants agree to a return of service to Edmonton Public Schools of one year for tuition support and three years for a full-time leave with an allowance; part-time leaves are prorated accordingly.
- For the 2019-2020 Professional Improvement Program, support was granted primarily for courses and programs of study in the areas of leadership, counselling/mental health, curriculum, literacy, inclusion and mathematics.
- It has been an administrative practice to maintain a holdback of a portion of the allocation to address potential increases to leave allowance costs and tuition fees in the next academic year, as well as potential fluctuations in the exchange rate for tuition fees paid to international post-secondary institutions. The holdback for the 2019-2020 Professional Improvement Program was 2.83 per cent.
- In order to facilitate application, review and approval processes for the Professional Improvement Program – Teacher Certificated Staff, it is necessary that they be initiated a year in advance of the period of support (Attachment III).
- In addition to the support available through the Professional Improvement Program, tuition support for coursework related to core subject areas, second languages and selected priorities established by Edmonton Public Schools will continue to be available to teachers through the Teacher Development Program.
- The Pilot Project on Staff Development Fund, as outlined in Letter of Understanding #4 in the Teachers' Collective Agreement, concludes at the end of the 2019-2020 school year. At this point, it is unknown whether this funding will continue beyond 2019-2020.
- Access to and support for professional development has been a significant bargaining issue in negotiations with the Alberta Teachers' Association.

RECOMMENDATION

That an allocation of \$1,300,000 from the 2020-2021 operating budget be approved for the Professional Improvement Program – Teacher Certificated Staff for the purpose of granting professional improvement leaves and tuition support to teachers for the 2020-2021 school year.

CONSIDERATIONS and ANALYSIS

Student achievement is positively impacted by the application of teachers' professional learning within the classroom and school community. A selection of statements from staff who were granted support through the Professional Improvement Program has been included with this report (Attachment IV). Many program participants reflected on the positive impact their professional learning has had on their ability to meet the increasingly complex needs of their students. Several program participants speak to improved student success with the integration of new strategies and perspectives within their classrooms and schools. Many describe how they are building collaborative relationships with students, colleagues and the community and how they are sharing their learning with colleagues.

For the past several years, the number of teachers hired has increased to keep pace with our growing student enrolment. In the 2010-2011 school year, Edmonton Public Schools employed 5235 teacher certificated staff; this school year, we employ 6280 teacher certificated staff. This has resulted in an increased number of applications for support through the Professional Improvement Program

(Attachment V). In 2010-2011, 60 certificated staff requested support through this program. In 2019-2020, we received 144 applications, which is an increase of 140 per cent over 2010-2011 and an increase of 5.12 per cent over 2018-2019 (Attachment I). It is anticipated that the number of requests for support will continue to grow.

Of the 144 requests for support through this program in 2019-2020, based on the relative strength of the applications, 42 applicants were granted the support they requested and were eligible to receive, 70 were granted partial support and 32 were not granted support.

The Teachers' Collective Agreement specifies the maximum possible allocation for the Professional Improvement Program. For 2019-2020, the approved allocation of \$1,300,000 was 35 per cent of the maximum (Attachment II).

An increased allocation of funds would allow a greater number of teacher certificated staff to develop a deeper understanding of educational theories and practice, curricula and subject content in support of our students. However, given the current provincial economic climate, a request for increased funds for the Professional Improvement Program may not be advisable at this time. An allocation of funds in the amount of \$1,300,000, which is consistent with the approved allocation for the current school year, will allow a portion of our teacher certificated staff to receive support. The anticipated increases in tuition costs for Alberta universities will further impact the number of staff who can be supported through this program.

NEXT STEPS

Upon approval of this recommendation, the program timeline will be followed (Attachment III).

ATTACHMENTS and APPENDICES

ATTACHMENT I	Comparison by Year: Total Number of Teacher Certificated Applicants and Number of Successful Applicants
ATTACHMENT II	Professional Improvement Program History
ATTACHMENT III	2020-2021 Professional Improvement Program Timeline
ATTACHMENT IV	Selection of Reflective Statements: Benefits of Program Participation
ATTACHMENT V	Comparison by Year: Number of Teachers and Number of Teacher Certificated Applicants

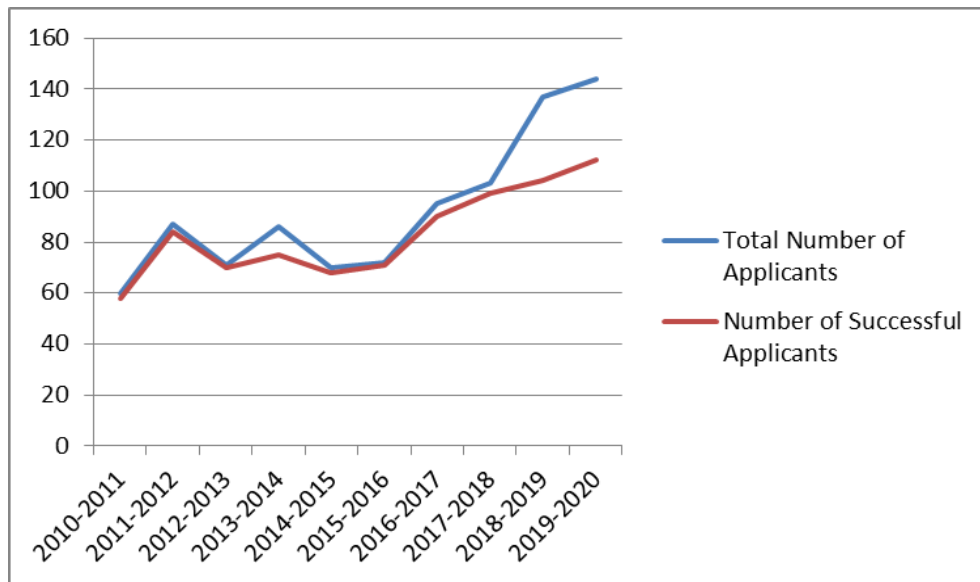
AA:sh

PROFESSIONAL IMPROVEMENT PROGRAM

COMPARISON BY YEAR: TOTAL NUMBER OF TEACHER CERTIFICATED APPLICANTS AND NUMBER OF SUCCESSFUL APPLICANTS

YEAR	TOTAL NUMBER OF APPLICANTS	NUMBER SUCCESSFUL
2010-2011	60	58
2011-2012	87	84
2012-2013	71	70
2013-2014	86	75
2014-2015	70	68
2015-2016	72	71
2016-2017	95	90
2017-2018	103	99
2018-2019	137	104
2019-2020	144	112

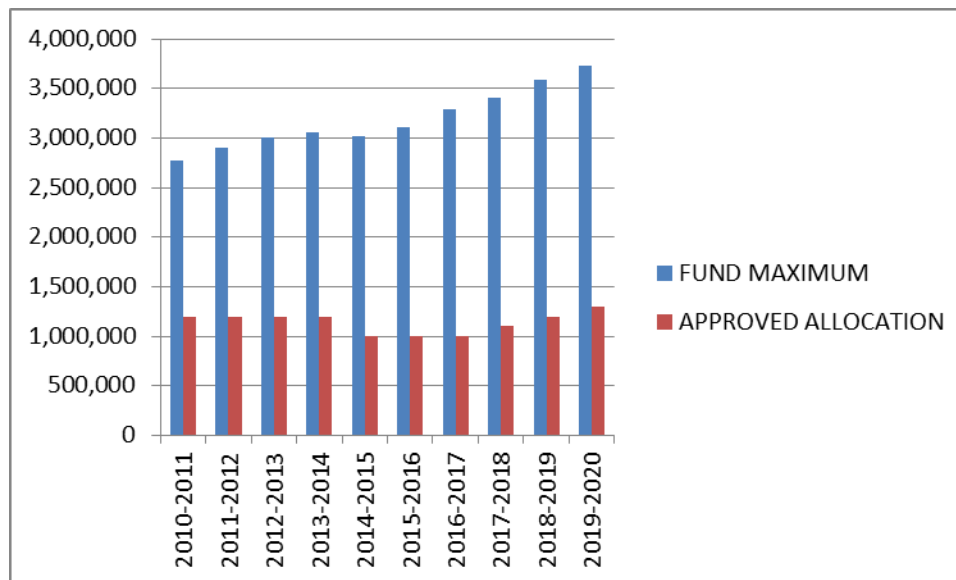
COMPARISON BY YEAR: TOTAL NUMBER OF TEACHER CERTIFICATED APPLICANTS AND NUMBER OF SUCCESSFUL APPLICANTS



PROFESSIONAL IMPROVEMENT PROGRAM HISTORY

YEAR	FUND MAXIMUM AS PER CLAUSE 9.2.8	APPROVED ALLOCATION	% OF MAXIMUM	APPROVED TOTAL LEAVE FTE	ACTUAL \$ GRANTED FOR LEAVES	ACTUAL \$ GRANTED FOR TUITION	TOTAL ACTUAL \$ GRANTED FOR LEAVES & TUITION
2010-2011	2,774,936	1,200,000	43%	12.19	756,640	306,366	1,063,006
2011-2012	2,899,830	1,200,000	41%	15.65	768,459	316,283	1,084,742
2012-2013	3,005,090	1,200,000	40%	12.48	785,786	296,530	1,082,316
2013-2014	3,062,822	1,200,000	39%	11.56	706,110	354,758	1,060,868
2014-2015	3,019,266	1,000,000	33%	7.20	517,762	367,680	885,442
2015-2016	3,111,487	1,000,000	32%	8.026	561,457	400,757	962,214
2016-2017	3,286,102	1,000,000	30%	9.40	577,248	371,809	949,057
2017-2018	3,402,751	1,100,000	32%	7.818	521,808	545,100	1,066,908
2018-2019	3,587,437	1,200,000	33%	8.09	589,115	581,762	1,170,877
2019-2020	3,725,511	1,300,000	35%	11.072	679,106	584,120	1,263,226

COMPARISON BY YEAR: FUND MAXIMUM AND APPROVED ALLOCATION



2020-2021 PROFESSIONAL IMPROVEMENT PROGRAM TIMELINE

Activity	Date
Professional Improvement Program – Teacher Certificated Staff and application package communicated to teachers and made available online	October 25
Information meetings for interested staff (4:15 - 6:00 p.m. Conference Centre, Centre for Education)	November 18, 26
Obtain data to calculate maximums as per Clause 9.2.8 of the Teachers' Collective Agreement	November 30
Due date for applications	January 10
Processing of applications <ul style="list-style-type: none"> • Receipt of applications confirmed • Background information compiled (previous leaves, degrees, grid placement, years of service, summary of request, projected costs) • Applications prepared for review by committee of leadership staff 	January 13 – 31
Review of applications <ul style="list-style-type: none"> • Application packages prepared for committee review • Committee workshop conducted • Review of applications completed 	January 13 – 29 January 30 February 7
Compile background information and committee input	February 10 - 21
Recommendation to the Superintendent	February 21
Approval of leaves and tuition support by the Superintendent	February 28
Communication of support granted <ul style="list-style-type: none"> • Letters and agreements sent to successful applicants • TM to Board • District News announcement 	March 2 - 6 March 11 March 13

**Selection of Reflective Statements: Benefits of Program Participation
2018-2019 Professional Improvement Program – Teacher Certificated Staff**

Tammy Berry

University of Alberta - Master of Education in Educational Policy Studies with a specialization in Educational Administration and Leadership (EPSB cohort)

“With the advancements and changes in society, the work world that students will enter is uncharted... What emerged from my Master of Education is: authentic and distributive leadership models, motivation, and collaboration weave together to create a supportive culture for teachers to be adaptive in their practices... Leadership can directly impact teacher practices activating an increase in student learning.”

Jeff Bone

University of Alberta - Master of Education in Secondary Education with a focus on Career and Technology Studies

“Through my studies... I have been able to expand my skill set and knowledge with respect to career and vocational education and leadership... I have learned how to incorporate key workplace competencies within a broader range of learning activities and I have shared my newfound expertise within my school, catchment and District in this regard.”

Carley Bowman

Western University - Master of Professional Education in International Education

“Overall, the district benefits from a colossal PIP ripple effect: the graduate education I was supported in attaining has boosted me as a teacher and educational leader of higher quality and character, which will impact all of my students, student teachers and colleagues, present and future for many years.”

Kerri-Lynn Cayen

University of Alberta - Master of Education in Educational Studies with a focus on leadership and assessment in numeracy

“I am more able to support our new leadership team with research based practices and examples that will help us move our work in literacy and numeracy forward, which is necessary to improve student achievement. The course... taken last fall allowed me to examine our Mathematics curriculum more intentionally in terms of how pedagogy shapes teacher practice and has provided me with strategies to support our teachers by looking at interventions to support gaps in student learning and to develop a stronger proficiency in numeracy...”

Doug Chester

University of Alberta - Master of Education in Educational Psychology with a specialization in School Counselling

“I am much better prepared, more confident, and without question more qualified to offer student counseling support to the students at my school... I have many more techniques at my disposal to effectively help kids, be they in emotional crisis, from a career counseling/post-secondary perspective, as well as approaching group counseling... I am better able to work effectively within the parent/student framework to both be a voice for students [and] an educated resource for parents. I can't speak enough about all the benefits that I am already, and will continue to access, as a result of the program I've completed.”

Melinda Cooke

University of Alberta - Graduate Degree in Elementary Education - TESL

"I have a much deeper understanding of curriculum, Indigenous ways of knowing, teaching English literacy in an integrated setting [and] using children's literature to promote learning and understanding of a very complex world."

Kimberley Dawn Froese

University of Calgary - Master of Education in Interdisciplinary Studies with a specialization in Supporting and Enhancing Children's Mental Health

"Armed with a plethora of strategies and a toolkit of resources, the students of my high school have definitely benefitted from my newfound knowledge. Additionally, I have been able to share my ideas with counselors not only in my own catchment, but also across the district through our Career Pathways meetings. As I continue to engage in lifelong learning, implement ideas learned from my graduate studies, and share my knowledge, there lies great potential for the 'ripple effect' across the district."

Stephanie La France

University of Alberta - Master of Education in Secondary Education with a specialization in Mathematics

"The courses I took throughout this year allowed me to re-evaluate previous assumptions; become more aware of the complexities of teaching; develop ideas about how to curate a better practice through instruction, relationship building, and assessment; cultivate a better sense of confidence in myself and my practice; and develop skills necessary to take more of a leadership role..."

Gina MacKechnie

University of Waterloo - Masters for Mathematics Teachers

"My teaching practice has dramatically changed. I have a better understanding of how connections in the mathematics are made and more importantly how to lead my students to forming connections between concepts."

Melissa Maduro

University of Portland - Master of Education with a specialization in Educational Leadership

"I have learned a great deal about forming strong relationships with colleagues and students, as well as parents and the community at large. I am now confident in planning for multicultural classrooms, creating a safe and inclusive classroom and doing research in order to create educational experiences for students that will strengthen their critical thinking skills while working with their own talents to find success in their learning. I can now be an advocate for change and a leader who can inspire and motivate."

Elisha Pinter

University of Alberta - Master of Education in Educational Studies

"My specific focus on spatial reasoning in mathematics has allowed me to embed my knowledge into numerous professional learning sessions and series for teachers within the District. I believe the information and access to research I have gained and shared with colleagues will help to provide more targeted supports for teachers and administrators."

Bernice Pui

University of Alberta - Master of Education in Educational Studies with a focus on leadership development and assessment practices

"I will be using my Masters' research project to identify effective practices that enable educational leaders to foster technology integration to promote authentic learning. This project helps the school and our district in better fulfilling our mandate in Inspiring Education to develop a student who is engaged, ethical, and entrepreneurial."

Ashleigh Rossiter

University of Alberta - Master of Education in Educational Psychology with a specialization in Special Education

"This program has deepened my understanding of effective, research-based literacy assessments and interventions. This understanding has enabled me to become a more effective classroom teacher, helping me to better target student areas of need and address [them] appropriately. The benefits of this were demonstrated through in-school data, HLAT, and PAT results. I believe these increased student achievement results will allow my Grade 9 students to find success throughout high school and obtain a meaningful career beyond school."

Katherine Schock

University of Alberta - Master of Library Sciences with a focus on building school culture that supports and develops literacy at the secondary level

"I went into this program sure that libraries could be important pieces of the learning and programming in schools; now finished, I am wholly convinced that libraries are essential to developing passionate lifelong readers, fostering supported inquiry approaches and critical thinking, empowering teachers to collaborate within and across disciplines to create meaningful learning experiences for students. This year, I began building collaborative relationships with teachers in Biology, English, Social Studies, Work Experience, and ELL. We worked together to scaffold, inspire, and support students in research, digital literacy, volunteering, and reading habits... I aim to continue this work, contributing to a culture of collaboration that empowers teachers to take risks (Priority 2, Goal 3) for student growth."

Darylle M. So

University of Lausanne and Canton Vaud's Pedagogical School - Master of Education

"Increasing oral-based communication in second language classrooms is my area of focus for my thesis and my goal is to share best practices with colleagues both in the FSL and French Immersion setting as well as other District staff who are involved in second language instruction and support. The ultimate goal is improving our second language programs across our District and providing the supports necessary for both students and teachers in order to succeed in the learning and teaching of second languages so that students can walk away with functional proficiency in the target language."

Anita Sterne

University of Alberta - Master of Education in Elementary Education with a focus on early childhood education

"The course work allowed me to refine my pedagogy through broadened learning and teaching approaches including Indigenous perspectives, multimodal formats to facilitate literacy and numeracy research-based approaches, incorporating technology and active global citizenship."

Karen Teague

University of Alberta - Master of Education focusing on Literacy and Leadership

"...I have been able to share my learning with staff through leading professional development that is focused on literacy. I believe that the support that I have received through the District has not only benefited me, but also my colleagues and most importantly our students."

John Toporowski

California State University - Assistive Technology Certificate Program

"My course covered Assistive Technology as it relates to education, communication, recreation, and mobility for individuals with disabilities. The course explored types of assistive technologies, functional assessments, and resources. Specifically, it helped me to identify the skills necessary to be an effective Assistive Technology Specialist, such as performing functional assessments, developing appropriate goals and objectives and selecting relevant assistive technology devices and services for my students."

Jennifer Wolff

University of Alberta - Master of Education in Elementary Education with a focus on music

"My passion for teaching and learning has grown considerably since my studies began and I saw the effects of my studies manifest themselves directly in my classroom during the 2018-2019 year. My students benefitted in that I was able to provide them with an enriched musical experience as a result of increased pedagogical skill and knowledge."

Christina Woodbridge

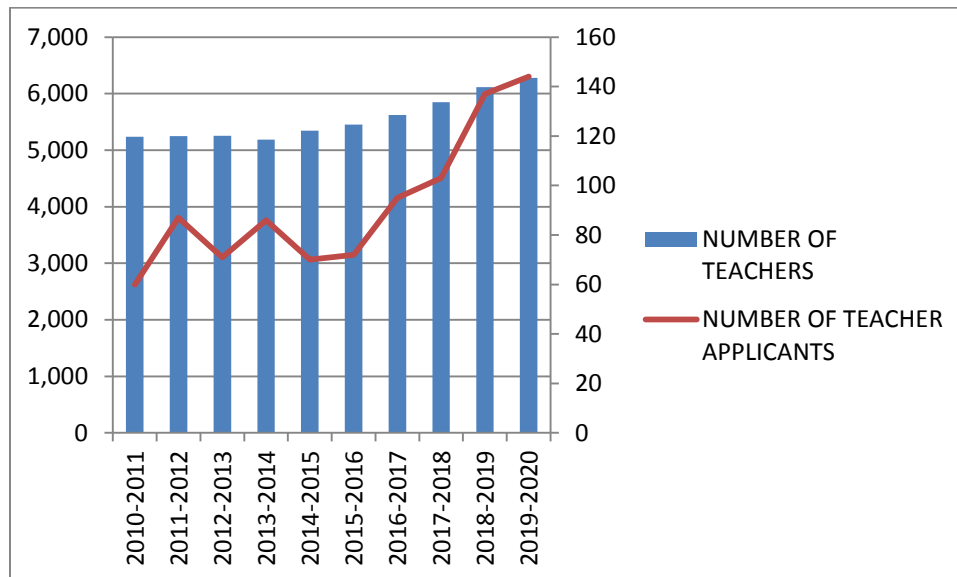
University of Alberta - Master of Education in Educational Psychology with a specialization in School Counselling

"This professional development has increased my confidence, skills and knowledge to be better equipped to support the increasing number of children and families in our district who struggle with mental health. I have a deeper understanding of different theories and interventions to promote successful change and support for the unique needs, expectations and responses of children... I am much more cognizant and sensitive of cultural differences, and how to approach multi-cultural needs."

**COMPARISON BY YEAR: NUMBER OF TEACHERS AND NUMBER OF TEACHER
CERTIFICATED APPLICANTS**

YEAR	NUMBER OF TEACHERS	NUMBER OF TEACHER APPLICANTS
2010-2011	5,235	60
2011-2012	5,250	87
2012-2013	5,257	71
2013-2014	5,189	86
2014-2015	5,343	70
2015-2016	5,450	72
2016-2017	5,621	95
2017-2018	5,851	103
2018-2019	6,115	137
2019-2020	6,280	144

**COMPARISON BY YEAR: NUMBER OF TEACHERS AND NUMBER OF TEACHER
CERTIFICATED APPLICANTS**



DATE: November 26, 2019

TO: Board of Trustees

FROM: Darrel Robertson, Superintendent of Schools

SUBJECT: Funds for 2020-2021 Exempt Staff Professional Improvement Program

ORIGINATOR: Angela Anderson, Chief Human Resources Officer, Human Resources

RESOURCE

STAFF: Trish Kolotyluk, Renée Thomson

ISSUE

An allocation of funds from the 2020-2021 operating budget is requested to support the Exempt Staff Professional Improvement Program, through which exempt staff members would be able to access tuition and leave support for post-secondary coursework.

Edmonton Public Schools recognizes that professional development for staff is a critical aspect in supporting successful outcomes for students, as well as for succession planning. The Exempt Staff Professional Improvement Program is in direct support of District Priority 2, Goal 3, which states that throughout their careers, all staff members are to be “provided opportunities to enhance their professional capacity and leadership within a culture of collaboration.”

Through this program, exempt staff have the opportunity to apply for tuition and leave support to participate in professional improvement activities that are aligned with District Priorities and areas of need. A comparison of successful applicants by year (Attachment I), as well as a synopsis of funds and support granted over the past few years (Attachment II) are included in this report.

RELATED FACTS

- The Exempt Staff Professional Improvement Program is aligned with the District Priorities and Cornerstone Values.
- The program ensures that exempt staff members across Edmonton Public Schools have access to opportunities that would serve to enhance their professional capacity and allow them to stay current with industry standards and trends.
- Support for professional development assists in the attraction of exempt staff to Edmonton Public Schools and in the retention of those employees.
- In order to facilitate application, review and approval processes for this program, it is necessary that they be initiated well in advance of the period of support (Attachment III).
- Exempt staff have the opportunity to submit an application for support in January for courses that take place between July 1, 2020, and August 31, 2021, or in September for courses that take place between December 1, 2020, and August 31, 2021, (Attachment III).
- The application process for this program is rigorous. Assessment of applications is completed by a committee of leadership staff who consider the alignment of applicants’ proposed professional improvement plans with District Priorities and identified needs. Additional considerations are the

anticipated benefits to Edmonton Public Schools, as well as connections to the applicants' professional growth plans and career goals.

- Successful applicants agree to a return of service to Edmonton Public Schools of one year for tuition support and three years for a full-time leave with an allowance; part-time leaves are prorated accordingly.
- For the 2019-2020 Exempt Staff Professional Improvement Program, requests for support from exempt staff varied as greatly as their roles with Edmonton Public Schools.
- It has been an administrative practice to maintain a holdback of a portion of the allocation to address potential increases to leave allowance costs and tuition fees in the next academic year, as well as potential fluctuations in the exchange rate for tuition fees paid to international post-secondary institutions.

ACTION REQUESTED

That an allocation of \$150,000 from the 2019-2020 operating budget be approved for the Exempt Staff Professional Improvement Program for the purpose of granting exempt staff professional improvement leaves and tuition support for the 2020-2021 school year.

CONSIDERATIONS and ANALYSIS

The number of applications for support from exempt staff has remained stable over the past several years. A commitment of \$150,000 is consistent with the annual allocation that has been approved for this program for the past four years. Based on historical data and the number of exempt staff, it is anticipated that this amount will adequately cover the requests for support in 2020-2021 (Attachment IV).

A selection of statements from staff members who were granted support through the Exempt Staff Professional Improvement Program has been included with this report (Attachment V). Program participants reflected on the benefits of their professional learning and how it has been effectively integrated into their work responsibilities.

NEXT STEPS

Upon approval of this recommendation, the program timelines will be followed (Attachment III).

ATTACHMENTS

ATTACHMENT I	Comparison by Year: Total Number of Applicants and Number of Successful Applicants
ATTACHMENT II	Exempt Staff Professional Improvement Program History
ATTACHMENT III	2020-2021 Exempt Staff Professional Improvement Program Timelines
ATTACHMENT IV	Comparison by Year: Student Enrolment and Number of Exempt Staff
ATTACHMENT V	Selection of Reflective Statements: Benefits of Program Participation

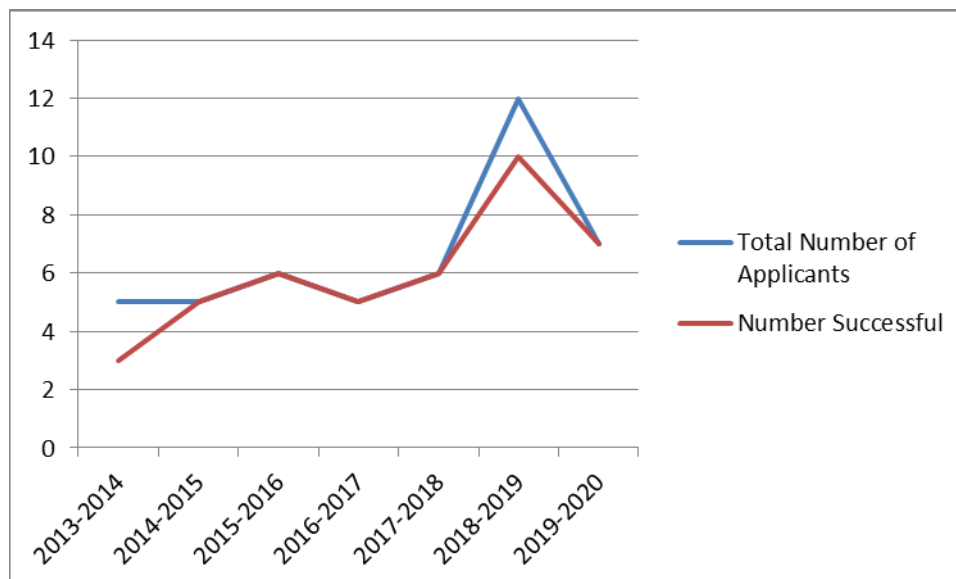
RT:jw

EXEMPT STAFF PROFESSIONAL IMPROVEMENT PROGRAM**COMPARISON BY YEAR: TOTAL NUMBER OF APPLICANTS AND
NUMBER OF SUCCESSFUL APPLICANTS**

YEAR	TOTAL NUMBER OF APPLICANTS	NUMBER SUCCESSFUL
2013-2014 ¹	5	3
2014-2015 ¹	5	5
2015-2016 ¹	6	6
2016-2017 ²	5	5
2017-2018	6	6
2018-2019	12	10
2019-2020	7	7

¹ Applications from exempt staff were assessed using processes outlined in the Teachers' Collective Agreement.

² The Exempt Staff Professional Improvement Program was established.

COMPARISON BY YEAR: TOTAL NUMBER OF APPLICANTS AND NUMBER OF SUCCESSFUL APPLICANTS

EXEMPT STAFF PROFESSIONAL IMPROVEMENT PROGRAM HISTORY

YEAR	APPROVED ALLOCATION	APPROVED TOTAL LEAVE FTE	ACTUAL GRANTED FOR LEAVES	ACTUAL GRANTED FOR TUITION	TOTAL ACTUAL GRANTED FOR LEAVES & TUITION
2016-2017	\$150,000	1.467	\$106,861	\$35,585	\$142,446
2017-2018	\$150,000	0.644	\$47,129	\$39,304	\$86,433
2018-2019	\$150,000	0.600	\$47,147	\$52,902	\$100,049
2019-2020	\$150,000	0.440	\$32,699	\$37,730	\$70,429

2020-2021 PROFESSIONAL IMPROVEMENT PROGRAM TIMELINE

JANUARY 2020 APPLICATION INTAKE

(for courses that take place between July 1, 2020 and August 31, 2021)

Activity	Date
Exempt Professional Improvement Program information and application package are communicated to exempt staff and made available online	October 25
Information meeting for interested staff (4:15 - 6:00 p.m. Conference Centre, Centre for Education)	December 3
Due date for applications	January 10
Processing of applications <ul style="list-style-type: none"> • Receipt of applications confirmed • Background information compiled (previous leaves, degrees, grid placement, years of service, summary of request, projected costs) • Applications prepared for review by committee of leadership staff 	January 13 - 31
Review of applications <ul style="list-style-type: none"> • Application packages prepared for committee review • Committee workshop conducted • Review of applications completed 	January 13 - 31 February 6 February 13
Compile background information with input from assessors	February 18 - 21
Recommendation to the Superintendent	February 21
Approval of leaves and tuition support by the Superintendent	February 28
Communication of support granted <ul style="list-style-type: none"> • Letters and agreements sent to successful applicants • TM to Board • District News announcement 	March 2 - 6 March 11 March 13

2020-2021 PROFESSIONAL IMPROVEMENT PROGRAM TIMELINE

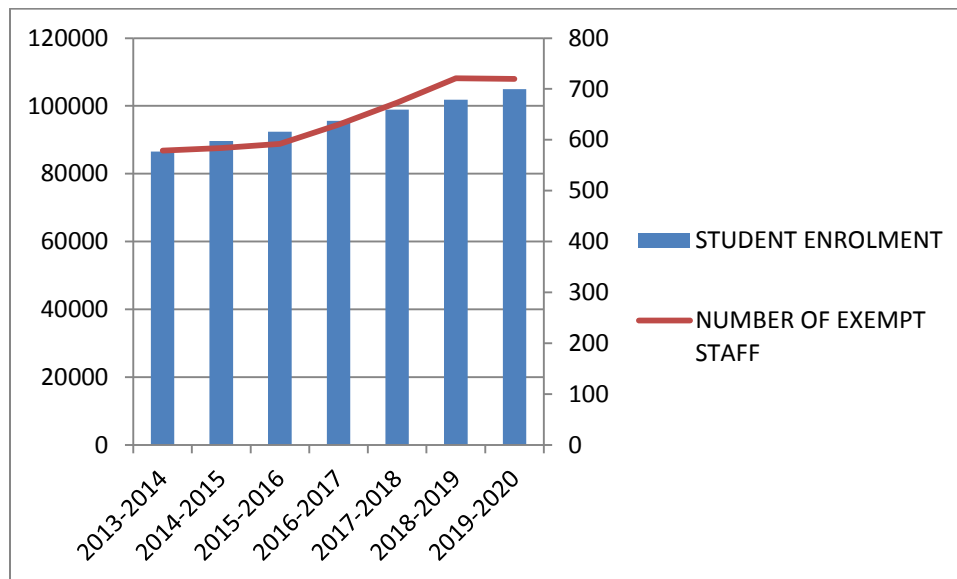
SEPTEMBER 2020 APPLICATION INTAKE

(for courses that take place between December 1, 2020 and August 31, 2021)

Activity	Date
Due date for applications	September 18
Processing of applications	September 21-25
<ul style="list-style-type: none">• Receipt of applications confirmed• Background information compiled (previous leaves, degrees, grid placement, years of service, summary of request, projected costs)• Applications prepared for review by committee of leadership staff	
Review of applications	
<ul style="list-style-type: none">• Application packages prepared for committee review• Review of applications completed	September 21-25 September 28 - October 2
Compile background information with input from assessors	September 28 - October 2
Recommendation to the Superintendent	October 19
Approval of leaves and tuition support by the Superintendent	October 23
Communication of support granted	
<ul style="list-style-type: none">• Letters and agreements sent to successful applicants• TM to Board• District News announcement	October 26-30 November 10 November 20

COMPARISON BY YEAR: STUDENT ENROLMENT AND NUMBER OF EXEMPT STAFF

YEAR	STUDENT ENROLMENT	NUMBER OF EXEMPT STAFF
2013-2014	86,554	579
2014-2015	89,660	584
2015-2016	92,358	592
2016-2017	95,642	630
2017-2018	98,914	673
2018-2019	101,865	721
2019-2020	104,930	720

COMPARISON BY YEAR: STUDENT ENROLMENT AND NUMBER OF EXEMPT STAFF

**Selection of Reflective Statements: Benefits of Program Participation
2018-2019 Exempt Staff Professional Improvement Program**

Julia Dalman

University of Alberta - Master of Education in Educational Policy Studies with a specialization in Theoretical, Cultural and International Studies in Education

"...I have been able to create alliances with University of Alberta professors to discuss the creation of a new education course that creates opportunities for teacher training with a specific community focus, connect ELL teachers with amazing new resources as well as funding for resource development, and explore the opportunity of publishing exciting findings regarding the power of Social Innovation Labs as a form of Action Research in education... Work like this helps EPSB continue to be an example of exemplary education practices in Alberta, and internationally."

Julie Kucher

Prosci Canada - Change Management Certification

"I used the tuition support to take training in the area of change management. This has directly benefited both myself and EPSB as I have had a reassignment of duties and support multiple projects in HR by applying CM methodology."

Amie Mangan

University of Alberta - Master of Arts in Kinesiology, Sport and Recreation

"I learned about both automatic and reflective processes, and how the physical and social environment can enhance or limit individuals' opportunities to make healthy choices."

Linda McConnell

Association of Certified Fraud Examiners - Certified Fraud Examiner designation

"I learned about and honed my skills on fraud detection as well as prevention and deterrence. I met several other professionals from across Canada as well as from the US and was able to learn from their experience sharing. Having achieved the designation, I am now able to access a vast network of other professionals in fraud detection as well as resources particular to school boards and public sector entities."

Linda McFalls

University of Alberta - Doctor of Philosophy in Secondary Education with a focus on the interplay of social emotional development, trauma, mental health and neuroscience in educational settings

"Alberta Education has also developed Leadership Quality Standards (2018) outlining principal competencies in order to better target their role in student engagement, learning, and well-being. I hope to contribute to student social emotional health by engaging EPSB school principals as critical partners in my... research in exploring how the neurosciences and right-hemispheric functions of arts, imagination, metaphor and poetic language may contribute to the journey of knowing self and the ways that self influences others both consciously and unconsciously."

Shaminder Parmar

Athabasca University - Master of Business Administration for Executives

"Through the MBA courses I have completed in the past year (Financial Accounting, Global Economics, Human Resource Management), I have improved my ability to lead, negotiate, and market my interests

to stakeholders. Being better at negotiating and marketing the interests of EPSB allows me to improve my ability to obtain favourable land assembly, design, and servicing standards for future school sites. This work is essential to ensuring we obtain strategically assembled school sites for constructing high quality spaces for EPSB staff and students. These skills also allow me to communicate more effectively with public organizations and Edmonton's business community (such as developers and builders) to establish partnerships that are beneficial to the District."

Carol Van Kuppeveld

Royal Roads University - Graduate Certificate in Executive Coaching

"Working to achieve Certified Executive Coach status through Royal Roads University will provide direct benefits to both Leadership Development the unit, and the development of leaders across the District. Our District has been working to develop a coaching culture for a number of years. As supervisor of Leadership Development it is my responsibility to take a key role in visioning around how to grow the culture and to plan for the instruction of staff in coach approach to staff supervision and development. Additionally, I will be providing leadership coaching to first and second year principals. Research clearly supports that this type of coaching speeds leaders' transition in the role of principal, reduces their sense of isolation, improves confidence in decision making and planning."

DATE: November 26, 2019

TO: Board of Trustees

FROM: Darrel Robertson, Superintendent of Schools

SUBJECT: 2018-2019 Audited Financial Statements

ORIGINATOR: Todd Burnstad, Chief Financial Officer

RESOURCE STAFF: Madonna Proulx, Amanda Wong

REFERENCE: N/A

ISSUE

On an annual basis, Alberta Education requires the District to complete and submit audited financial statements on an August 31, fiscal year by November 30.

BACKGROUND

This report includes:

- the audited financial statements, notes to the financial statements and unaudited schedules
- the Auditor's report from PricewaterhouseCoopers LLP (PwC) regarding their audit opinion.

RELATED FACTS

On November 22, 2019, the Audit Committee had an opportunity to review and discuss the audited financial statements and auditor's letter regarding the opinion.

The Audit Committee approved the following recommendation be brought forward to the Board of Trustees for approval.

RECOMMENDATION

That the 2018-2019 audited financial statements, notes to the financial statements and unaudited schedules be approved.

NEXT STEPS

Once approved, the 2018-2019 Audited Financial Statements will be posted on the District website and also forwarded to the Minister of Education by November 30, 2019.

ATTACHMENTS and APPENDICES

ATTACHMENT I Audited Financial Statements for year ended August 31, 2019

TB:ja

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

The Board of Trustees of Edmonton School District No. 7

Legal Name of School Jurisdiction

One Kingsway Centre for Education Edmonton AB T5H 4G9

Mailing Address

(780) 429-8000 todd.burnstad@epsb.ca

Contact Numbers and Email Address

SCHOOL JURISDICTION MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of The Board of Trustees of Edmonton School District No. 7 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

TRISHA ESTABROOKS

Name

Signature

SUPERINTENDENT

DARREL ROBERTSON

Name

Signature

SECRETARY-TREASURER OR TREASURER

TODD BURNSTAD

Name

Signature

Board-approved Release Date

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

Version 20181115

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	3
CONSOLIDATED STATEMENT OF FINANCIAL POSITION	6
CONSOLIDATED STATEMENT OF OPERATIONS	7
CONSOLIDATED STATEMENT OF CASH FLOWS	8
CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT	9
CONSOLIDATED STATEMENT OF REMEASUREMENT GAINS AND LOSSES	10
SCHEDULE 1: CONSOLIDATED SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS	11
SCHEDULE 2: CONSOLIDATED SCHEDULE OF DEFERRED CONTRIBUTIONS	13
SCHEDULE 3: CONSOLIDATED SCHEDULE OF PROGRAM OPERATIONS	14
SCHEDULE 4: CONSOLIDATED SCHEDULE OF PLANT OPERATIONS AND MAINTENANCE EXPENSES	15
SCHEDULE 5: CONSOLIDATED SCHEDULE OF CASH, CASH EQUIVALENTS, AND PORTFOLIO INVESTMENTS	16
SCHEDULE 6: CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS	17
SCHEDULE 7: CONSOLIDATED SCHEDULE OF REMUNERATION AND MONETARY INCENTIVES	18
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS	19
SCHEDULE 8: UNAUDITED CONSOLIDATED SCHEDULE OF FEES	37
SCHEDULE 9: UNAUDITED CONSOLIDATED SCHEDULE OF DIFFERENTIAL FUNDING	38
SCHEDULE 10: UNAUDITED CONSOLIDATED SCHEDULE OF CENTRAL ADMINISTRATION EXPENSES	39
SCHEDULE 11: UNAUDITED CONSOLIDATED SCHEDULE OF NUTRITION PROGRAM EXPENDITURES	40

Independent Auditor's report (pages 3,4 & 5) to be given as a separate report to Audit Committee. It will be inserted here for reporting to Alberta Education

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

		2019	2018 (Reclassified - Note 22)
FINANCIAL ASSETS			
Cash and cash equivalents	(Schedule 5; Note 3)	\$ 156,923,356	\$ 58,037,274
Accounts receivable (net after allowances)	(Note 4)	\$ 39,092,477	\$ 35,733,485
Portfolio investments			
Operating	(Schedule 5; Note 3)	\$ -	\$ 130,000,000
Endowments		\$ -	
Inventories for resale		\$ -	\$ -
Other financial assets		\$ -	\$ -
Total financial assets		\$ 196,015,833	\$ 223,770,759
LIABILITIES			
Bank indebtedness	(Note 7)	\$ -	\$ -
Accounts payable and accrued liabilities	(Note 8)	\$ 83,230,574	\$ 79,268,883
Deferred contributions	(Schedule 2; Note 9)	\$ 1,043,030,903	\$ 1,010,468,314
Employee future benefits liabilities	(Note 10)	\$ 10,038,000	\$ 9,776,400
Liability for contaminated sites		\$ -	\$ -
Other liabilities		\$ -	\$ -
Debt			
Supported: Debentures		\$ -	\$ -
Unsupported: Debentures	(Note 11)	\$ 11,735,925	\$ 12,370,608
Mortgages and capital loans		\$ -	\$ -
Capital leases		\$ -	\$ -
Total liabilities		\$ 1,148,035,402	\$ 1,111,884,205
Net debt		\$ (952,019,569)	\$ (888,113,446)
NON-FINANCIAL ASSETS			
Tangible capital assets	(Schedule 6)	\$ 1,142,421,534	\$ 1,089,223,727
Inventory of supplies		\$ 2,834,357	\$ 3,113,861
Prepaid expenses	(Note 12)	\$ 3,122,762	\$ 3,366,790
Other non-financial assets		\$ -	\$ -
Total non-financial assets		\$ 1,148,378,653	\$ 1,095,704,378
Accumulated surplus	(Schedule 1; Note 13)	\$ 196,359,084	\$ 207,590,932
Accumulating surplus / (deficit) is comprised of:			
Accumulated operating surplus (deficit)		\$ 196,359,084	\$ 207,590,932
Accumulated remeasurement gains (losses)		\$ -	\$ -
		\$ 196,359,084	\$ 207,590,932
Contractual rights	(Note 5)		
Contingent assets	(Note 6)		
Contractual obligations	(Note 14)		
Contingent liabilities	(Note 15)		

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

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

	Budget 2019	Actual 2019	Actual 2018 (Reclassified - Note 21)
REVENUES			
Government of Alberta	\$ 1,123,620,410	\$ 1,126,694,519	\$ 1,099,865,607
Federal Government and First Nations	\$ 2,449,500	\$ 2,312,333	\$ 2,568,945
Out of province authorities	\$ -	\$ -	\$ -
Alberta municipalities-special tax levies	\$ -	\$ -	\$ -
Property taxes	\$ -	\$ -	\$ -
Fees	\$ 26,965,700	\$ 27,672,898	\$ 26,625,159
Other sales and services	\$ 19,553,100	\$ 18,998,188	\$ 20,562,883
Investment income	\$ 3,500,000	\$ 4,039,184	\$ 3,905,732
Gifts and donations	\$ 6,233,400	\$ 8,958,771	\$ 8,970,989
Rental of facilities	\$ 3,969,800	\$ 4,471,451	\$ 4,406,907
Fundraising	\$ 2,049,400	\$ 2,197,661	\$ 2,038,168
Gains on disposal of capital assets	\$ -	\$ -	\$ -
Other revenue	\$ -	\$ -	\$ -
Total revenues	\$ 1,188,341,310	\$ 1,195,345,005	\$ 1,168,944,390
EXPENSES			
Instruction - ECS	\$ 67,169,835	\$ 81,693,906	\$ 81,724,782
Instruction - Grades 1 - 12	\$ 874,741,218	\$ 841,378,411	\$ 813,119,675
Plant operations and maintenance (Schedule 4)	\$ 153,196,361	\$ 177,994,002	\$ 183,327,299
Transportation	\$ 46,913,920	\$ 44,215,625	\$ 46,133,776
Board & system administration	\$ 39,569,305	\$ 41,090,034	\$ 37,760,172
External services	\$ 17,899,274	\$ 20,204,875	\$ 17,035,480
Total expenses	\$ 1,199,489,913	\$ 1,206,576,853	\$ 1,179,101,184
Operating surplus (deficit)	\$ (11,148,603)	\$ (11,231,848)	\$ (10,156,794)
Accumulated operating surplus (deficit) at beginning of year	\$ 207,590,932	\$ 207,590,932	\$ 217,747,726
Accumulated operating surplus (deficit) at end of year	\$ 196,442,329	\$ 196,359,084	\$ 207,590,932

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

School Jurisdiction Code: 3020		
CONSOLIDATED STATEMENT OF CASH FLOWS For the Year Ended August 31, 2019 (in dollars)		
	2019	2018 (Reclassified - Note 23)
CASH FLOWS FROM:		
A. OPERATING TRANSACTIONS		
Operating surplus (deficit)	\$ (11,231,848)	\$ (10,156,794)
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	\$ 53,556,860	\$ 53,215,945
Net (gain)/loss on disposal of tangible capital assets	\$ -	\$ 3,047
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ -
(Gain)/Loss on sale of portfolio investments	\$ -	\$ -
Expended deferred capital revenue recognition	\$ (42,363,941)	\$ (42,707,388)
Deferred capital revenue write-down / adjustment	\$ -	\$ 49,443
Donations in kind	\$ -	\$ -
	\$ (38,929)	\$ 404,253
(Increase)/Decrease in accounts receivable	\$ (3,358,992)	\$ 25,680,212
(Increase)/Decrease in inventories for resale	\$ -	
(Increase)/Decrease in other financial assets	\$ -	\$ -
(Increase)/Decrease in inventory of supplies	\$ 279,504	\$ 1,030,780
(Increase)/Decrease in prepaid expenses	\$ 244,028	\$ (997,253)
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Increase/(Decrease) in accounts payable, accrued and other liabilities	\$ 3,961,691	\$ (1,763,631)
Increase/(Decrease) in deferred contributions (excluding EDCC)	\$ 68,668,054	\$ 55,355,499
Increase/(Decrease) in employee future benefit liabilities	\$ 261,600	\$ (56,400)
Tangible capital asset accruals	\$ (14,975,836)	\$ (10,743,939)
Total cash flows from operating transactions	\$ 55,041,120	\$ 68,909,521
B. CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	\$ (85,520,355)	\$ (95,273,696)
Net proceeds from disposal of unsupported capital assets	\$ -	\$ -
Other (describe)	\$ -	\$ -
Total cash flows from capital transactions	\$ (85,520,355)	\$ (95,273,696)
C. INVESTING TRANSACTIONS		
Purchases of portfolio investments	\$ -	\$ (130,000,000)
Proceeds on sale of portfolio investments	\$ 130,000,000	\$ 130,000,000
Other (Describe)	\$ -	\$ -
Other (describe)	\$ -	\$ -
Total cash flows from investing transactions	\$ 130,000,000	\$ -
D. FINANCING TRANSACTIONS		
Debt issuances	\$ -	\$ -
Debt repayments	\$ (634,683)	\$ (615,715)
Other factors affecting debt (describe)	\$ -	\$ -
Capital lease issuances	\$ -	\$ -
Capital lease payments	\$ -	\$ -
Other (describe)	\$ -	\$ -
Other (describe)	\$ -	\$ -
Total cash flows from financing transactions	\$ (634,683)	\$ (615,715)
Increase (decrease) in cash and cash equivalents	\$ 98,886,082	\$ (26,979,890)
Cash and cash equivalents, at beginning of year	\$ 58,037,274	\$ 85,017,164
Cash and cash equivalents, at end of year	\$ 156,923,356	\$ 58,037,274

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

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

	2019	2018
Operating surplus (deficit)	\$ (11,231,848)	\$ (10,156,794)
Effect of changes in tangible capital assets		
Acquisition of tangible capital assets	\$ (100,496,191)	\$ (106,017,635)
Amortization of tangible capital assets	\$ 53,556,860	\$ 53,215,945
Net (gain)/loss on disposal of tangible capital assets	\$ -	\$ 3,047
Net proceeds from disposal of unsupported capital assets	\$ -	\$ 49,443
Write-down carrying value of tangible capital assets	\$ -	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ (6,258,476)	\$ (18,143,157)
Other changes	\$ -	\$ -
Total effect of changes in tangible capital assets	\$ (53,197,807)	\$ (70,892,357)
Acquisition of inventory of supplies	\$ (103,545)	\$ (16,977)
Consumption of inventory of supplies	\$ 383,049	\$ 1,047,757
(Increase)/Decrease in prepaid expenses	\$ 244,028	\$ (997,253)
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Net remeasurement gains and (losses)	\$ -	\$ -
Other changes	\$ -	\$ -
Decrease (increase) in net debt	\$ (63,906,123)	\$ (81,015,624)
Net debt at beginning of year	\$ (888,113,446)	\$ (807,097,822)
Net debt at end of year	\$ (952,019,569)	\$ (888,113,446)

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

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

	2019	2018
Unrealized gains (losses) attributable to:		
Portfolio investments	\$ -	\$ -
Derivatives	\$ -	\$ -
Other	\$ -	\$ -
Amounts reclassified to the statement of operations:		
Portfolio investments	\$ -	\$ -
Derivatives	\$ -	
Other	\$ -	\$ -
Other Adjustment (Describe)	\$ -	\$ -
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**CONSOLIDATED 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	\$ 207,590,932	\$ -	\$ 207,590,932	\$ 83,259,998	\$ -	\$ -	\$ 67,493,340	\$ 56,837,594
Prior period adjustments:								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2018	\$ 207,590,932	\$ -	\$ 207,590,932	\$ 83,259,998	\$ -	\$ -	\$ 67,493,340	\$ 56,837,594
Operating surplus (deficit)	\$ (11,231,848)		\$ (11,231,848)			\$ (11,231,848)		
Board funded tangible capital asset additions				\$ 29,990,066		\$ (15,399,324)	\$ -	\$ (14,590,742)
Disposal of unsupported tangible capital assets or board funded portion of supported	\$ -		\$ -	\$ -		\$ -		\$ -
Write-down of unsupported tangible capital assets or board funded portion of supported	\$ -		\$ -	\$ -		\$ -		\$ -
Net remeasurement gains (losses) for the year	\$ -	\$ -						
Endowment expenses & disbursements	\$ -		\$ -		\$ -	\$ -		
Endowment contributions	\$ -		\$ -		\$ -	\$ -		
Reinvested endowment income	\$ -		\$ -		\$ -	\$ -		
Direct credits to accumulated surplus (Describe)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets	\$ -			\$ (53,556,860)		\$ 53,556,860		
Capital revenue recognized	\$ -			\$ 42,363,941		\$ (42,363,941)		
Debt principal repayments (unsupported)	\$ -			\$ 634,683		\$ (634,683)		
Additional capital debt or capital leases	\$ -			\$ -		\$ -		
Net transfers to operating reserves	\$ -					\$ 16,072,936	\$ (16,072,936)	
Net transfers from operating reserves	\$ -					\$ -	\$ -	
Net transfers to capital reserves	\$ -					\$ -		\$ -
Net transfers from capital reserves	\$ -					\$ -		\$ -
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2019	\$ 196,359,084	\$ -	\$ 196,359,084	\$ 102,691,828	\$ -	\$ -	\$ 51,420,404	\$ 42,246,852

SCHEDULE 1

CONSOLIDATED 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	\$ 67,493,340	\$ 56,837,594	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior period adjustments:										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2018	\$ 67,493,340	\$ 56,837,594	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating surplus (deficit)										
Board funded tangible capital asset additions	\$ -	\$ (14,590,742)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal of unsupported tangible capital assets or board funded portion of supported		\$ -		\$ -		\$ -		\$ -		\$ -
Write-down of unsupported tangible capital assets or board funded portion of supported		\$ -		\$ -		\$ -		\$ -		\$ -
Net remeasurement gains (losses) for the year										
Endowment expenses & disbursements										
Endowment contributions										
Reinvested endowment income										
Direct credits to accumulated surplus (Describe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets										
Capital revenue recognized										
Debt principal repayments (unsupported)										
Additional capital debt or capital leases										
Net transfers to operating reserves	\$ (16,072,936)		\$ -		\$ -		\$ -		\$ -	
Net transfers from operating reserves	\$ -		\$ -		\$ -		\$ -		\$ -	
Net transfers to capital reserves		\$ -		\$ -		\$ -		\$ -		\$ -
Net transfers from capital reserves		\$ -		\$ -		\$ -		\$ -		\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2019	\$ 51,420,404	\$ 42,246,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

		Other GoA Ministries excluding Infrastructure					Gov't of Canada	Donations and grants from others	Other	Total other sources	Total
	Alberta Education	Alberta Infrastructure	Alberta Culture & Tourism	Alberta Environment & Parks	Other GoA	Total Other GoA Ministries					
Deferred Contributions (DC)											
Balance at Aug 31, 2018	\$ 4,475,047	\$ 96,638	\$ 126,677	\$ -	\$ 40,442	\$ 263,757	\$ -	\$ 2,719,438	\$ -	\$ 2,719,438	\$ 7,458,242
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance Aug. 31, 2018	\$ 4,475,047	\$ 96,638	\$ 126,677	\$ -	\$ 40,442	\$ 263,757	\$ -	\$ 2,719,438	\$ -	\$ 2,719,438	\$ 7,458,242
Received during the year (excluding investment income)	\$ 45,232,450	\$ -	\$ -	\$ 2,013,965	\$ 170,797	\$ 2,184,762	\$ 31,760	\$ 9,209,456	\$ -	\$ 9,241,216	\$ 56,658,428
transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year	\$ 12,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,870
Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ (21,371,288)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (21,371,288)
Transferred directly (to) EDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ (26,801,102)	\$ (22,524)	\$ (125,313)	\$ -	\$ (173,949)	\$ (321,786)	\$ (8,808)	\$ (9,602,839)	\$ -	\$ (9,611,647)	\$ (36,734,535)
DC Closing balance at Aug 31, 2019	\$ 1,547,977	\$ 74,114	\$ 1,364	\$ 2,013,965	\$ 37,290	\$ 2,126,733	\$ 22,952	\$ 2,326,055	\$ -	\$ 2,349,007	\$ 6,023,717
Unspent Deferred Capital Contributions (UDCC)											
Balance at Aug 31, 2018	\$ -	\$ 8,099,775	\$ -	\$ -	\$ -	\$ 8,099,775	\$ -	\$ 1,317,177	\$ -	\$ 1,317,177	\$ 9,416,952
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance Aug. 31, 2018	\$ -	\$ 8,099,775	\$ -	\$ -	\$ -	\$ 8,099,775	\$ -	\$ 1,317,177	\$ -	\$ 1,317,177	\$ 9,416,952
Received during the year (excluding investment income)	\$ -	\$ 20,271,813	\$ -	\$ -	\$ -	\$ 20,271,813	\$ -	\$ -	\$ -	\$ -	\$ 20,271,813
UDCC Receivable	\$ -	\$ 29,925,203	\$ -	\$ -	\$ -	\$ 29,925,203	\$ -	\$ 383,632	\$ -	\$ 383,632	\$ 30,308,835
transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year	\$ -	\$ 48,439	\$ -	\$ -	\$ -	\$ 48,439	\$ -	\$ -	\$ -	\$ -	\$ 48,439
Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds on disposition of supported capital/ Insurance proceeds (and related interest)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) DC	\$ 21,371,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,371,288
Transferred from (to) EDCC	\$ (21,371,288)	\$ (47,817,671)	\$ -	\$ -	\$ -	\$ (47,817,671)	\$ -	\$ (1,317,177)	\$ -	\$ (1,317,177)	\$ (70,506,136)
Transferred (to) from others - please explain:	\$ -	\$ (1,897,796)	\$ -	\$ -	\$ -	\$ (1,897,796)	\$ -	\$ -	\$ -	\$ -	\$ (1,897,796)
UDCC Closing balance at Aug 31, 2019	\$ -	\$ 8,629,763	\$ -	\$ -	\$ -	\$ 8,629,763	\$ -	\$ 383,632	\$ -	\$ 383,632	\$ 9,013,395
Expended Deferred Capital Contributions (EDCC)											
Balance at Aug 31, 2018	\$ 74,946,215	\$ 918,646,905	\$ -	\$ -	\$ -	\$ 918,646,905	\$ -	\$ -	\$ -	\$ -	\$ 993,593,120
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance Aug. 31, 2018	\$ 74,946,215	\$ 918,646,905	\$ -	\$ -	\$ -	\$ 918,646,905	\$ -	\$ -	\$ -	\$ -	\$ 993,593,120
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects	\$ -	\$ 6,258,476	\$ -	\$ -	\$ -	\$ 6,258,476	\$ -	\$ -	\$ -	\$ -	\$ 6,258,476
Transferred from DC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from UDCC	\$ 21,371,288	\$ 47,817,671	\$ -	\$ -	\$ -	\$ 47,817,671	\$ -	\$ 1,317,177	\$ -	\$ 1,317,177	\$ 70,506,136
Amounts recognized as revenue (Amortization of EDCC)	\$ (7,872,897)	\$ (34,491,044)	\$ -	\$ -	\$ -	\$ (34,491,044)	\$ -	\$ -	\$ -	\$ -	\$ (42,363,941)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EDCC Closing balance at Aug 31, 2019	\$ 88,444,606	\$ 938,232,008	\$ -	\$ -	\$ -	\$ 938,232,008	\$ -	\$ 1,317,177	\$ -	\$ 1,317,177	\$ 1,027,993,791

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

REVENUES	2019							2018 (Reclassified)*
	Instruction		Plant Operations and Maintenance	Transportation	Board & System Administration	External Services	TOTAL	TOTAL
	ECS	Grades 1 - 12						
(1) Alberta Education	\$ 84,017,127	\$ 824,579,914	\$ 94,397,289	\$ 33,626,329	\$ 42,702,277	\$ 4,229,821	\$ 1,083,552,757	\$ 1,057,631,697
(2) Alberta Infrastructure	\$ -	\$ -	\$ 37,663,071	\$ -	\$ 2,027	\$ 6,501	\$ 37,671,599	\$ 36,727,188
(3) Other - Government of Alberta	\$ -	\$ 2,301,018	\$ 214,949	\$ -	\$ 10,103	\$ 736,704	\$ 3,262,774	\$ 3,895,481
(4) Federal Government and First Nations	\$ -	\$ 497,460	\$ -	\$ 454	\$ -	\$ 1,814,419	\$ 2,312,333	\$ 2,568,945
(5) Other Alberta school authorities	\$ -	\$ 930,731	\$ 523,803	\$ 21,585	\$ 149,486	\$ 581,784	\$ 2,207,389	\$ 1,611,241
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ 455,783	\$ 19,258,123		\$ 7,672,694		\$ 286,298	\$ 27,672,898	\$ 26,625,159
(10) Other sales and services	\$ -	\$ 5,324,877	\$ 1,009,666	\$ 4,317	\$ 493,206	\$ 12,166,122	\$ 18,998,188	\$ 20,562,883
(11) Investment income	\$ -	\$ -	\$ 4,039,184	\$ -	\$ -	\$ -	\$ 4,039,184	\$ 3,905,732
(12) Gifts and donations	\$ 411,514	\$ 8,417,112	\$ 35,680	\$ -	\$ 57,579	\$ 36,886	\$ 8,958,771	\$ 8,970,989
(13) Rental of facilities	\$ -	\$ 652,956	\$ 2,278,364	\$ -	\$ 12,846	\$ 1,527,285	\$ 4,471,451	\$ 4,406,907
(14) Fundraising	\$ -	\$ 2,197,661	\$ -	\$ -	\$ -	\$ -	\$ 2,197,661	\$ 2,038,168
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(16) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) TOTAL REVENUES	\$ 84,884,424	\$ 864,159,852	\$ 140,162,006	\$ 41,325,379	\$ 43,427,524	\$ 21,385,820	\$ 1,195,345,005	\$ 1,168,944,390
EXPENSES								
(18) Certificated salaries	\$ 25,030,834	\$ 495,027,336			\$ 6,864,194	\$ 4,446,406	\$ 531,368,770	\$ 510,898,334
(19) Certificated benefits	\$ 5,911,352	\$ 110,491,775			\$ 1,692,095	\$ 827,077	\$ 118,922,299	\$ 117,565,065
(20) Non-certificated salaries and wages	\$ 36,236,466	\$ 111,967,537	\$ 66,862,402	\$ 1,163,893	\$ 18,225,120	\$ 4,787,058	\$ 239,242,476	\$ 225,891,183
(21) Non-certificated benefits	\$ 10,481,914	\$ 27,337,156	\$ 18,764,335	\$ 294,827	\$ 4,304,914	\$ 916,725	\$ 62,099,871	\$ 57,336,578
(22) SUB - TOTAL	\$ 77,660,566	\$ 744,823,804	\$ 85,626,737	\$ 1,458,720	\$ 31,086,323	\$ 10,977,266	\$ 951,633,416	\$ 911,691,160
(23) Services, contracts and supplies	\$ 3,986,337	\$ 88,007,920	\$ 48,443,423	\$ 42,747,612	\$ 8,370,554	\$ 8,793,679	\$ 200,349,525	\$ 213,005,271
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 42,363,941	\$ -	\$ -	\$ -	\$ 42,363,941	\$ 42,707,388
(25) Amortization of unsupported tangible capital assets	\$ 46,678	\$ 8,296,172	\$ 873,018	\$ -	\$ 1,603,811	\$ 373,240	\$ 11,192,919	\$ 10,508,557
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ 364,551	\$ -	\$ -	\$ -	\$ 364,551	\$ 388,380
(28) Other interest and finance charges	\$ 325	\$ 250,515	\$ 322,332	\$ 9,293	\$ 29,346	\$ 60,690	\$ 672,501	\$ 797,381
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,047
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) TOTAL EXPENSES	\$ 81,693,906	\$ 841,378,411	\$ 177,994,002	\$ 44,215,625	\$ 41,090,034	\$ 20,204,875	\$ 1,206,576,853	\$ 1,179,101,184
(32) OPERATING SURPLUS (DEFICIT)	\$ 3,190,518	\$ 22,781,441	\$ (37,831,996)	\$ (2,890,246)	\$ 2,337,490	\$ 1,180,945	\$ (11,231,848)	\$ (10,156,794)

*For further information on reclassification, see Note 21

CONSOLIDATED SCHEDULE OF PLANT OPERATIONS AND MAINTENANCE EXPENSES
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	\$ 37,700,729	\$ 21,146,107	\$ -	\$ -	\$ 8,015,567			\$ 66,862,403	\$ 62,735,947
Uncertificated benefits	\$ 9,168,920	\$ 7,452,114	\$ -	\$ -	\$ 2,143,301			\$ 18,764,335	\$ 17,284,751
Sub-total Remuneration	\$ 46,869,649	\$ 28,598,221	\$ -	\$ -	\$ 10,158,868			\$ 85,626,738	\$ 80,020,698
Supplies and services	\$ 2,804,515	\$ 2,711,986	\$ 876,110	\$ 11,646,801	\$ 858,417			\$ 18,897,829	\$ 29,020,063
Electricity			\$ 9,453,222					\$ 9,453,222	\$ 9,568,059
Natural gas/heating fuel			\$ 6,836,291					\$ 6,836,291	\$ 7,357,876
Sewer and water			\$ 2,185,177					\$ 2,185,177	\$ 2,421,110
Telecommunications			\$ 409,163					\$ 409,163	\$ 527,296
Insurance					\$ 2,488,267			\$ 2,488,267	\$ 1,884,213
ASAP maintenance & renewal payments							\$ 2,895,013	\$ 2,895,013	\$ 2,780,439
Amortization of tangible capital assets									
Supported							\$ 42,363,941	\$ 42,363,941	\$ 42,707,388
Unsupported						\$ 873,018		\$ 873,018	\$ 818,269
Total Amortization						\$ 873,018	\$ 42,363,941	\$ 43,236,959	\$ 43,525,657
Interest on capital debt									
Supported							\$ -	\$ -	\$ -
Unsupported						\$ 364,551		\$ 364,551	\$ 388,380
Lease payments for facilities				\$ 5,278,460				\$ 5,278,460	\$ 5,297,457
Other interest charges						\$ 322,332		\$ 322,332	\$ 533,004
Losses on disposal of capital assets						\$ -		\$ -	\$ 3,047
TOTAL EXPENSES	\$ 49,674,164	\$ 31,310,207	\$ 19,759,963	\$ 16,925,261	\$ 13,505,552	\$ 1,559,901	\$ 45,258,954	\$ 177,994,002	\$ 183,327,299

SQUARE METRES									
School buildings								1,196,505.0	1,179,224.0
Non school buildings								96,084.0	92,932.0

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 5School Jurisdiction Code: **3020****CONSOLIDATED 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		\$ 84,965,854	\$ 84,965,854	\$ 58,037,274
Cash equivalents				
Government of Canada, direct and guaranteed	0.00%	-	-	-
Provincial, direct and guaranteed	0.00%	-	-	-
Corporate	0.00%	-	-	-
Other, including GIC's	2.56%	\$ 71,957,502	\$ 71,957,502	-
Total cash and cash equivalents	<u>1.17%</u>	<u>\$ 156,923,356</u>	<u>\$ 156,923,356</u>	<u>\$ 58,037,274</u>

See Note 3 for additional detail.

Portfolio Investments	2019			2018
	Average Effective (Market) Yield	Cost	Fair Value	Balance
Interest-bearing securities				
Deposits and short-term securities	0.00%	\$ -	\$ -	\$ 130,000,000
Bonds and mortgages	0.00%	-	-	-
	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>130,000,000</u>
Equities				
Canadian equities	0.00%	\$ -	\$ -	\$ -
Global developed equities	0.00%	-	-	-
Emerging markets equities	0.00%	-	-	-
Private equities	0.00%	-	-	-
Pooled investment funds	0.00%	-	-	-
Total fixed income securities	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other				
Other (Specify)	0.00%	\$ -	\$ -	\$ -
Other (Specify)	0.00%	-	-	-
Other (Specify)	0.00%	-	-	-
Other (Specify)	0.00%	-	-	-
Total equities	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total portfolio investments	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 130,000,000</u>

See Note 3 for additional detail.

Portfolio investments**Operating**

Cost

Unrealized gains and losses

Endowments

Cost

Unrealized gains and losses

Deferred revenue

Total portfolio investments

2019	2018
\$ -	\$ 130,000,000
-	-
<u>-</u>	<u>130,000,000</u>
\$ -	\$ -
-	-
-	-
<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 130,000,000</u>

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

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

SCHEDULE 6School Jurisdiction Code: 3020**CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the Year Ended August 31, 2019 (in dollars)**

<u>Tangible Capital Assets</u>	2019						2018
	Land	Work In Progress*	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
Estimated useful life			10-50 Years	10 Years	10 Years	5 Years	
Historical cost							
Beginning of year	\$ 837,590	\$ 139,218,464	\$ 1,584,666,218	\$ 148,326,520	\$ 3,656,600	\$ 57,106,979	\$ 1,933,812,371
Prior period adjustments	-	-	-	-	-	-	-
Additions	-	95,809,471	4,511,917	3,234,952	131,553	3,066,774	106,754,667
Transfers in (out)	-	(68,475,137)	65,383,010	2,867,114	-	225,013	-
Less disposals including write-offs	-	-	-	(31,646)	-	-	(31,646)
Historical cost, August 31, 2019	\$ 837,590	\$ 166,552,798	\$ 1,654,561,145	\$ 154,396,940	\$ 3,788,153	\$ 60,398,766	\$ 2,040,535,392
Accumulated amortization							
Beginning of year	\$ -	\$ -	\$ 688,538,226	\$ 115,981,929	\$ 2,660,623	\$ 37,407,866	\$ 844,588,644
Prior period adjustments	-	-	-	-	-	-	-
Amortization	-	-	41,222,529	5,870,339	225,900	6,238,092	53,556,860
Other additions	-	-	-	-	-	-	-
Transfers in (out)	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	-	(31,646)	-	-	(31,646)
Accumulated amortization, August 31, 2019	\$ -	\$ -	\$ 729,760,755	\$ 121,820,622	\$ 2,886,523	\$ 43,645,958	\$ 898,113,858
Net Book Value at August 31, 2019	<u>\$ 837,590</u>	<u>\$ 166,552,798</u>	<u>\$ 924,800,390</u>	<u>\$ 32,576,318</u>	<u>\$ 901,630</u>	<u>\$ 16,752,808</u>	<u>\$ 1,142,421,534</u>
Net Book Value at August 31, 2018	<u>\$ 837,590</u>	<u>\$ 139,218,464</u>	<u>\$ 896,127,992</u>	<u>\$ 32,344,591</u>	<u>\$ 995,977</u>	<u>\$ 19,699,113</u>	<u>\$ 1,089,223,727</u>

	2019	2018
Total cost of assets under capital lease	\$ -	\$ -
Total amortization of assets under capital lease	\$ -	\$ -

*Work in Progress consists of two new schools, expected to be open on September 1, 2020; four new schools, expected to be open on September 1, 2021; one modernization expected to be complete in the 2020-2021 school year and all of their respective furniture and equipment. Infrastructure Maintenance Renewal Capital projects not substantially complete by August 31, 2019 are also included. One modernization project managed by Alberta Infrastructure and the furniture and equipment related to that project are also part of this balance.

SCHEDULE 7School Jurisdiction Code: **3020****CONSOLIDATED SCHEDULE OF REMUNERATION AND MONETARY INCENTIVES
for the Year Ended August 31, 2019 (in dollars)**

Board Members:	FTE	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other Paid	Other Accrued Unpaid Benefits (1)	Expenses
Chair: DRAPER, MICHELLE	1.00	\$46,768	\$7,118	\$3,429			\$8,803	\$10,362
ADAMS, SHERRY	1.00	\$38,629	\$6,765	\$3,429			\$8,800	\$2,670
DUNN, SHELAGH	1.00	\$37,732	\$6,744	\$3,429			\$2,884	\$907
ESTABROOKS, TRISHA	1.00	\$39,274	\$6,775	\$3,429			\$2,998	\$7,392
GIBSON, KEN	1.00	\$36,819	\$6,696	\$3,429			\$8,566	\$815
IP, NATHAN	1.00	\$36,819	\$3,934	\$3,429			\$8,540	\$6,790
JANZ, MICHAEL	1.00	\$36,819	\$6,698	\$3,429			\$13,093	\$6,181
JOHNER, CHERYL	1.00	\$37,624	\$6,730	\$3,429			\$12,908	\$5,649
STIRLING, BRIDGET	1.00	\$41,654	\$6,868	\$3,429			\$5,758	\$7,844
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
Subtotal	9.00	\$352,138	\$58,328	\$30,861			\$72,350	\$48,610
ROBERTSON, DARREL, Superintendent	1.00	\$287,360	\$40,209	\$49,116	\$0	\$0	\$98,679	\$1,444
BURNSTAD, TODD, Treasurer	1.00	\$200,504	\$33,590	\$3,429	\$0	\$0	\$42,239	\$5,412
MILLS, KAREN, Secretary	1.00	\$137,684	\$28,350	\$0	\$0	\$0	\$3,226	\$946
	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Certificated		\$531,081,410	\$116,798,553	\$750,379	\$0	\$0	\$1,185,363	
School based	5,167.80							
Non-School based	215.90							
Non-certificated		\$238,552,150	\$50,073,015	\$4,133,322	\$0	\$210,327	\$7,410,834	
Instructional	2,541.50							
Plant Operations & Maintenance	997.80							
Transportation	17.30							
Other	461.10							
TOTALS	9,413.40	\$770,611,246	\$167,032,045	\$4,967,107	\$0	\$210,327	\$8,812,691	\$56,412

(1) Other Accrued Unpaid Benefits Include: Accrued untaken vacation leave, Trustees' severance, and Superintendent's SERP benefits



1. AUTHORITY AND PURPOSE

The Board of Trustees of Edmonton School District No. 7 (the District) is empowered to provide public education through bylaws approved by its Board of Trustees and under the authority of the *Education Act*, 2012, Chapter E-0.3.

The District receives funding for instruction and support under the *Education Grants Regulation* (AR120/2008). The regulation allows for the setting of conditions and use of grant monies. The District is limited on certain funding allocations and administration expenses.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These consolidated financial statements have been prepared in accordance with the *CPA Canada Public Sector Accounting Standards (PSAS)*. The consolidated financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below:

(a) Reporting Entity and Method of Consolidation

The consolidated financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity, which is composed of all organizations, which are controlled by the school jurisdiction. These organization include

- Edmonton Public Schools Foundation (the Foundation), a foundation established in 2009 by the District for the purposes of fundraising. The Foundation was incorporated under the *Societies Act* of the Province of Alberta.

The accounts of government sector entities, except those designated as government business enterprises, are consolidated using the line-by-line method. Under this method, accounting policies of the consolidated entities are adjusted to conform to the school jurisdiction's accounting policies and the results of each line item in their financial statements (revenue, expense, assets, and liabilities) are included in the school jurisdiction's results. Revenue and expense, capital, investing and financing transactions and related asset and liability balances between the District and the Foundation have been eliminated.

(b) Basis of Financial Reporting

Valuation of Financial Assets and Liabilities

The organization's financial assets and liabilities are generally measured as follows:

<u>Financial Statement Component</u>	<u>Measurement</u>
Cash and cash equivalents	Cost
Accounts receivable	Lower of cost or net recoverable value
Portfolio investments	Amortized cost
Accounts payable and accrued liabilities	Cost
Debt	Amortized cost

Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations.

Financial assets are the school jurisdiction's financial claims on external organizations and individuals.



(b) Basis of Financial Reporting (cont'd)

Cash and Cash Equivalents

Cash comprises of cash on hand and demand deposits. Cash equivalents are short-term, highly liquid, investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. Cash equivalents have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term commitments rather than for investment purposes.

Accounts Receivable

Accounts receivable are recognized at the lower of cost or net recoverable value. A valuation allowance is recognized when recovery is uncertain.

Liabilities

Liabilities are present obligations of the school jurisdiction to external organizations and individuals arising from past transactions or events occurring before the year end, the settlement of which is expected to result in the future sacrifice of economic benefit.

They are recognized when there is an appropriate basis of measurement and management can reasonably estimate the amounts.

Accounts payable and accrued liabilities

Accounts payable and accrued liabilities include unearned revenue collected from external organizations and individuals for which goods and services have yet to be provided.

Deferred contributions

Deferred contributions includes contributions received for operations which have stipulations that meet the definition of a liability per *Public Sector Accounting Standards (PSAS)* PS 3200. These contributions are recognized by the District once it has met all eligibility criteria to receive the contributions. When stipulations are met, deferred contributions 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 contributions also includes contributions for capital expenditures, unexpended and expended:

- Unexpended Deferred Capital Contributions (UDCC) represent externally restricted supported capital funds provided for a specific capital purpose received or receivable by the District, but the related expenditure has not been made at year-end. These contributions must also have stipulations that meet the definition of a liability per PS 3200 when expended.
- Expended Deferred Capital Contributions (EDCC) represent externally restricted supported capital funds that have been expended but have yet to be amortized over the useful life of the related capital asset. Amortization over the useful life of the related capital asset is due to certain stipulations related to the contributions that require the District to use the asset in a prescribed manner over the life of the associated asset.



(b) Basis of Financial Reporting (cont'd)

Employee Future Benefits

The District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

The District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include the non-registered Supplemental Executive Retirement Program (SERP), retirement allowances and non-vested accumulating sick leave. The future benefits cost is actuarially determined using the projected benefit actuarial cost method prorated on service and using management's best estimate of expected salary escalation, benefit usage, termination and retirement rates and mortality. The discount rate used to measure obligations is based on the combined expected future cash flows of each benefit and the long-term high quality Canadian corporate bond rates as of August 31, 2019.

Asset Retirement Obligations

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs are capitalized into the carrying amount of the related asset. In subsequent periods, the liability is adjusted for the accretion of discount and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and the discount accretion is included on the Statement of Operations. As such, there is no asset retirement obligation recorded as at August 31, 2019.

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

Debt

Debentures are recognized at their face amount less unamortized discount, which includes issue expenses.

Non-Financial Assets

Non-financial assets are acquired, constructed, or developed assets that do not normally provide resources to discharge existing liabilities, but instead:

- (a) are normally employed to deliver government services;
- (b) may be consumed in the normal course of operations; and
- (c) are not for sale in the normal course of operations.



(b) Basis of Financial Reporting (cont'd)

Tangible capital assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost, including amounts directly related to the acquisition, design, construction, development, or betterment of the asset. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value at the date of donation, except in circumstances where fair value cannot be reasonably determined, when they are then recognized at nominal value. Transfers of tangible capital assets from related parties are recorded at original cost less accumulated amortization.
- Work-in-progress is recorded as a transfer to the applicable asset class at substantial completion.
- Buildings include site and leasehold improvements as well as assets under capital lease.
- Sites and buildings are written down to residual value when conditions indicate they no longer contribute to the ability of the District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. For supported assets, the write-downs are accounted for as reductions to Expended Deferred Capital Contributions (EDCC).
- Buildings that are demolished or destroyed are written-off.
- Tangible capital assets with costs in excess of \$5,000 are capitalized.
- Tangible capital assets are amortized over their estimated useful lives, commencing the following year of acquisition, on a straight-line basis, at the following rates:

Buildings	2% to 10%
Vehicles	10%
Computer Hardware & Software	20%
Other Equipment & Furnishings	10%

Inventory of supplies

Inventory of supplies are valued at the lower of cost and replacement cost. Cost is determined on an average costing basis.

Prepaid expenses

Prepaid expenses are recognized at cost and amortized based on the terms of the agreement or using a methodology that reflects use of the resource.

Other Assets

Under the Edmonton Joint Use Agreement: Land, school lands are acquired by the City of Edmonton through reserve dedication. Land interest is transferred to the District for a nominal cost when a school is built. This land is not recognized in the District's financial statements, as the land reverts to the City of Edmonton or another school jurisdiction at nominal cost upon disposition. Only in historical instances does the District have control over school site land or the proceeds gained on its disposal, typically on sites that were acquired prior to the adoption of provincial planning legislation requiring land dedication.



(b) Basis of Financial Reporting (cont'd)

Operating and Capital Reserves

Certain amounts are internally or externally restricted for future operating or capital purposes. Transfers to and from reserves are recorded when approved by the Board of Trustees. Capital reserves are restricted to capital purposes and may only be used for operating purposes with approval by the Minister of Education. Reserves are disclosed in the Schedule of Changes in Accumulated Surplus.

Revenue Recognition

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

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

Eligibility criteria are criteria that the District has to meet in order to receive certain contributions. *Stipulations* describe what the District 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 that the stipulations are met, except to the extent that the contributions give rise to an obligation that meets the definition of a liability in accordance with PS 3200. Such liabilities are recorded as deferred contributions.

Expenses

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

Pensions

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

Current and past service costs of the Alberta Teachers Retirement Fund (ATRF) are met by contributions by active members and the Government of Alberta. Under the terms of the *Teacher's Pension Plan Act*, the District does not make pension contributions for certificated staff. The Government portion of the current service contribution to the ATRF on behalf of the District is included in both revenues and expenses. For the school year ended August 31, 2019, the amount contributed by the Government was \$56,735,999 (2018 - \$57,782,881).

The District participates in a multi-employer pension plan, the Local Authorities Pension Plan (LAPP), and does not report on any unfunded liabilities. The expense for this pension plan is equivalent to the annual contributions of \$19,726,106 for the year ended August 31, 2019 (2018 - \$20,154,380). 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 District and the Superintendent participate in a multi-employer registered Supplemental Integrated Pension Plan (SIPP). The plan provides a supplement to the ATRF pension to a full 2% of pensionable earnings multiplied by pensionable service, limited by the *Income Tax Act*. The annual expenditure for this pension plan is equivalent to the annual contributions of \$7,496 for the year ended August 31, 2019 (2018 - \$7,336).



(b) Basis of Financial Reporting (cont'd)

Pensions (cont'd)

The District does not have sufficient plan information on the LAPP and SIPP to follow the standards for defined benefit accounting, and therefore, follows the standards for defined contribution accounting. Accordingly, pension expense recognized for the LAPP and SIPP is comprised of employer contributions to the plan that are required for its employees during the year which are calculated based on actuarially pre-determined amounts that are expected to provide the plan's future benefits.

Program Reporting

The District'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 for grades 1 – 12 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 facility expenses.
- **Board & System Administration:** The provision of board governance and system-based / central office administration.
- **External Services:** All projects, activities, and services offered outside the public education mandate for ECS children and students in grades 1-12. Services offered beyond the mandate for public education must be self-supporting, and Alberta Education funding may not be utilized to support these programs.

The allocation of revenues and expenses are reported by program, source, and object on the Schedule of Program Operations. Respective instruction expenses include the cost of certificated teachers, non-certificated teaching assistants as well as a proportionate share of supplies & services, school administration & instruction support, and system instructional support.

Trusts Under Administration

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

Trusts under administration have been excluded from the financial reporting of the District. A summary of Trust balances is listed in Note 16.

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 consolidated financial statements. The District recognizes a financial instrument when it becomes a party to a financial instrument contract.

Unless otherwise noted, it is management's opinion that the District is not exposed to significant credit and liquidity risks, or market risk, which includes currency, interest rate and other price risks.



(b) Basis of Financial Reporting (cont'd)

Financial Instruments (cont'd)

The associated transaction costs are added to the carrying value of items in the cost or amortized cost upon initial recognition. The gain or loss arising from de-recognition of a financial instrument is recognized in the Statement of Operations. Impairment losses such as write-downs or write-offs are reported in the Statement of Operations.

Measurement Uncertainty

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. The preparation of financial statements for a period involves the use of estimates and approximations, which have been made using careful judgment. Actual results could differ from those estimates.

The estimated employee future benefits liability of \$10,038,000 (2018 - \$9,776,400) recognized and disclosed in these financial statements are subject to measurement uncertainty. Actual experience may vary from the assumptions used in the calculations.

Change in Accounting Policy

The District has adopted the following standard from September 1, 2018: PS 3430 Restructuring Transactions. Management reviewed this new standard and determined there is no impact on the District's consolidated financial statements.

Future Accounting Changes

The Public Sector Accounting Board has issued the following accounting standards:

- **PS 3280 Asset Retirement Obligations (effective for years beginning on or after April 1, 2021)**

Effective April 1, 2021, this standard provides guidance on how to account for and report a liability for retirement of a tangible capital asset.

- **PS 3400 Revenue (effective for years beginning on or after September 1, 2022)**

This standard provides guidance on how to account for and report on revenue, and specifically, it addresses revenue arising from exchange transactions and unilateral transactions.

Management is currently assessing the impact of these standards on the consolidated financial statements.

3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes \$537,604 (2018 - \$552,560) for the Foundation.

On November 26, 2018, the District redeemed its previous Guaranteed Investment Certificate (GIC) with an interest rate of 2.25% and transferred the \$130,000,000 into a Notice Plan with a floating interest rate. The rate has remained steady at 2.56% since transfer. Interest is paid and compounded monthly.

Interest earned on the Notice Plan (2018 - GIC) totaled \$2,790,088 (2018 - \$2,585,724) and is included in investment income.



4. ACCOUNTS RECEIVABLE

	2019			2018
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Alberta Education - Grants	\$ 862,772	\$ -	\$ 862,772	\$ 632,376
Alberta Education - (Secondments)	-	-	-	116,005
Alberta Education - (Release Time)	42,067	-	42,067	117,769
Alberta Education - (First Nations ESA)	221,552	-	221,552	-
Other Alberta school jurisdictions	186,273	-	186,273	120,290
Treasury Board and Finance - Supported debenture principal	-	-	-	-
Alberta Health Services	95,877	-	95,877	17,887
Post-secondary institutions	1,095	-	1,095	-
Alberta Community & Social Services	260,961	(57,310)	203,651	326,721
Alberta Infrastructure	29,970,770	(45,567)	29,925,203	29,344,298
Government of Alberta Ministries	800	-	800	-
Federal government	2,645,792	(10,534)	2,635,258	2,320,003
First Nations	62,240	-	62,240	59,734
Other	6,796,789	(1,941,100)	4,855,689	2,678,402
Total	<u>\$41,146,988</u>	<u>\$(2,054,511)</u>	<u>\$39,092,477</u>	<u>\$35,733,485</u>

5. CONTRACTUAL RIGHTS

Contractual rights are rights of the District to economic resources arising from contracts or agreements that will result in both assets and revenues in the future when the terms of those contracts or agreements are met.

	2019	2018
Contractual rights from operating leases	\$ 1,769,144	\$ 1,281,834
Contractual rights from service agreement	7,891,766	5,821,154
Contractual rights from grant agreements	828,370	4,518,351
Contractual rights from other agreements *	4,418,290	-
Total	<u>\$ 14,907,570</u>	<u>\$ 11,621,339</u>

Estimated amounts that will be received or receivable for each of the next five years and thereafter are as follows:

	Operating Leases	Service Agreements	Grant Agreements	Other *
2019-2020	\$ 1,769,144	\$ 5,409,303	\$ 547,118	\$ 4,418,290
2020-2021	-	2,261,763	59,211	-
2021-2022	-	220,700	59,211	-
2022-2023	-	-	59,211	-
2023-2024	-	-	59,211	-
Thereafter	-	-	44,408	-
Total	<u>\$ 1,769,144</u>	<u>\$ 7,891,766</u>	<u>\$ 828,370</u>	<u>\$ 4,418,290</u>

* Other agreements include a legal agreement regarding the sale of a parcel of land



6. CONTINGENT ASSETS

The District initiated legal matters where possible assets are being sought. The outcomes from these matters are at this point, indeterminate.

7. BANK INDEBTEDNESS

The District has negotiated a line of credit in the amount of \$42,000,000 Canadian dollars and \$200,000 US dollars (the equivalent of \$265,900 Canadian at August 31, 2019) that bears interest at prime less 0.50%. This line of credit is secured by a borrowing bylaw and a security agreement, covering all revenue of the District. There was no balance outstanding at August 31, 2019 or August 31, 2018.

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2019	2018 (Reclassified - Note 22)
Alberta Education	\$ 5,332,506	\$ 5,787,081
Other Alberta school jurisdictions	106	10,314
Alberta Health Services	4,465	54,464
Advanced Education	-	-
Post-secondary institutions	1,833	10,568
Other Government of Alberta ministries (Specify)	888	-
Federal government	1,000,489	178,317
Accrued vacation pay liability	8,812,690	8,459,550
Other salaries & benefit costs	14,001,667	9,555,349
Other trade payables and accrued liabilities	44,103,264	46,141,178
Unearned Revenue		
School Generated Funds - Other	1,029,802	-
School Generated Funds - Advanced Fees	2,740,081	2,774,388
Other unearned revenue over \$5,000*	6,202,783	6,297,673
Total	<u>\$ 83,230,574</u>	<u>\$ 79,268,882</u>

* Unearned Revenue > \$5,000 for 2018/19 can be broken down as follows:

- \$5,333,527 in funds received from students enrolled in the International Students Program. Funds are held in Unearned Revenue and are recognized at the start of the applicable school semester.
- \$787,154 in tuition amounts paid by students at Metro Continuing Education for classes that start at a later date.
- \$37,934 in tuition amounts collected in advance from Non-Resident English Language Learners (ELL).
- \$13,865 in unused gift certificates issued by Metro Continuing Education.
- \$30,303 in lease revenue collected for September 2019.



9. DEFERRED CONTRIBUTIONS

SOURCE AND GRANT OR FUND TYPE	DEFERRED CONTRIBUTIONS as at Aug. 31, 2018 (Reclassified Note 22)	ADD: 2018/2019 Restricted Funds Received/ Receivable	DEDUCT: 2018/2019 Restricted Funds Expended (Paid / Payable)	DEFERRED CONTRIBUTIONS as at Aug. 31, 2019
Unexpended deferred operating contributions				
Alberta Education:				
Infrastructure Maintenance Renewal	\$ 4,117,402	\$ 29,394,177	\$ (32,289,638)	\$ 1,221,941
Classroom Improvement Fund	-	10,931,400	(10,931,400)	-
SuperNet Service	-	2,294,400	(2,294,400)	-
Other-WrapAround Project	206,515	-	-	206,515
Innovation In First Nations Education	117,349	36,530	(85,866)	68,013
Nutrition	2,273	1,206,089	(1,208,362)	-
CTS Bridge to Teacher Certification	-	50,000	(30,000)	20,000
Other Alberta Education	31,508	-	-	31,508
Other Government of Alberta:				
CPEP Grant-AB Culture & Tourism	121,665	-	(121,665)	-
Infrastructure Study Grant-AB Infrastructure	96,638	-	(22,524)	74,114
Keep It Real Project - AB Health	21,136	-	(21,136)	-
Community Helper Program -AB Health Services	14,306	68,297	(70,645)	11,958
Way In-AB Community & Social Services	5,000	20,000	(25,000)	-
Community Initiatives Program-AB Culture & Tourism	5,012	-	(3,648)	1,364
Community Partnership Program-AB Community & Social Services	-	82,500	(57,168)	25,332
Solar Strategy-AB Environment & Parks	-	2,013,965	-	2,013,965
Other Deferred Contributions:				
School Generated Funds-Fundraising	699,725	2,203,150	(2,237,835)	665,040
School Generated Funds-Donation	1,236,295	5,867,735	(6,177,189)	926,841
EPSB Foundation	552,560	467,058	(482,014)	537,604
NIB Trust Fund	60,338	80,261	(129,516)	11,083
TD Friends of The Environment	24,250	-	(23,513)	737
Connecting Occupational Opportunities Program	11,445	50,000	(44,566)	16,879
Healthy School Initiative - University of Alberta	2,000	40,000	(42,000)	-
ECF Indigenous Career Fair	-	9,000	(8,597)	403
Reach	-	170,000	(170,000)	-
Other Deferred Contributions	132,825	354,012	(296,417)	190,420
Total unexpended deferred operating contributions	\$ 7,458,242	\$ 55,338,574	\$ (56,773,099)	\$ 6,023,717
Unexpended deferred capital contributions (Schedule 2)	9,416,952	72,000,375	(72,403,932)	9,013,395
Expended deferred capital contributions (Schedule 2)	993,593,120	76,764,612	(42,363,941)	1,027,993,791
Total	\$ 1,010,468,314	\$ 204,103,561	\$ (171,540,972)	\$ 1,043,030,903

10. EMPLOYEE FUTURE BENEFIT LIABILITIES

Employee future benefit liabilities consist of the following:

	2019	2018
Accumulating sick pay liability (vested)	3,799,800	4,189,300
Retirement allowances	5,992,600	5,397,800
Other employee future benefits	245,600	189,300
Total	\$10,038,000	\$ 9,776,400



11. DEBT

	2019	2018
Unsupported debenture outstanding at August 31, 2019 has an interest rate of 3.06%. The maturity date is September 17, 2033, with payments made semi-annually.	\$ 11,735,925	\$ 12,370,608
Total	<u>\$11,735,925</u>	<u>\$12,370,608</u>

Unsupported Debenture – Alberta Capital Finance Authority

Payments on the unsupported debenture due over the next five years and beyond are as follows:

	Principal	Interest	Total
2019-2020	\$ 654,233	\$ 353,805	\$ 1,008,038
2020-2021	674,385	333,653	1,008,038
2021-2022	695,159	312,879	1,008,038
2022-2023	716,572	291,466	1,008,038
2023-2024	738,645	269,393	1,008,038
2024 to maturity	8,256,931	1,319,427	9,576,358
Total	<u>\$ 11,735,925</u>	<u>\$ 2,880,623</u>	<u>\$ 14,616,548</u>

12. PREPAID EXPENSES

Prepaid expenses consist of the following:

	2019	2018
Prepaid insurance	\$ 629,340	\$ 609,236
International Baccalaureate Fees	116,379	125,631
Building Lease Payments	451,275	445,249
Enterprise Systems	1,663,737	1,982,131
Professional Development	50,085	49,899
Other	211,946	154,644
Total	<u>\$ 3,122,762</u>	<u>\$ 3,366,790</u>



13. ACCUMULATED SURPLUS

Detailed information related to accumulated surplus is available on the Schedule of Changes in Accumulated Surplus. The District's accumulated surplus is summarized as follows:

	2019	2018
Unrestricted surplus	\$ -	\$ -
Operating reserves	51,420,404	67,493,340
Accumulated surplus (deficit) from operations	51,420,404	67,493,340
Investment in tangible capital assets	102,691,828	83,259,998
Capital reserves	42,246,852	56,837,594
Accumulated surplus (deficit)	\$196,359,084	\$207,590,932

Accumulated surplus from operations (ASO) includes funds of \$1,427,323 that are raised at the school level and are not available to spend at the board level. The District's adjusted surplus from operations is calculated as follows:

	2019	2018
Accumulated surplus (deficit) from operations	\$ 51,420,404	\$ 67,493,340
Deduct: School generated funds included in accumulated surplus (Note 17)	1,427,323	2,805,832
Adjusted accumulated surplus (deficit) from operations ⁽¹⁾	\$ 49,993,081	\$ 64,687,508

- ⁽¹⁾ Adjusted ASO represents funds available for use by the District after deducting funds raised at the school level.

14. CONTRACTUAL OBLIGATIONS

	2019	2018
Building projects ⁽¹⁾	\$ 139,364,489	\$ 65,746,702
Building leases ⁽²⁾	21,269,566	17,015,395
Service providers ⁽³⁾	11,295,763	11,883,886
Total	\$ 171,929,818	\$ 94,645,983

- ⁽¹⁾ Building Projects: the District is committed to capital expenditures of \$3,559,758 for the modernization at one school. The District is also committed to further capital expenditures to complete other schools of approximately \$132,713,090. The District has also committed to an infrastructure optimization project for \$1,170,485. It is anticipated that \$136,272,848 of these costs will be fully funded by capital contributions from Alberta Infrastructure. The District is also committed to \$1,921,156 in Maintenance Projects that are anticipated to be fully funded by Infrastructure Maintenance Renewal funding from Alberta Education.
- ⁽²⁾ Building Leases: the District is committed to lease office space to provide learning spaces for various outreach and alternative academic programs.
- ⁽³⁾ Service Providers: As at August 31, 2019, the District has \$11,295,763 in commitments relating to service contracts. None of these are paid to other school jurisdictions.



14. CONTRACTUAL OBLIGATIONS (CONT'D)

Estimated payment requirements for each of the next five years and thereafter are as follows:

	Building Projects	Building Leases	Service Providers
2019-2020	\$ 76,087,824	\$ 6,450,111	\$ 11,080,963
2020-2021	60,139,830	4,800,179	111,600
2021-2022	3,136,835	2,447,638	51,600
2022-2023	-	2,452,127	51,600
2023-2024	-	1,448,945	-
Thereafter	-	3,670,566	-
Total	\$ 139,364,489	\$ 21,269,566	\$ 11,295,763

15. CONTINGENT LIABILITIES

- a) The District is involved in legal matters where damages are being sought. The District has been named in 28 (2018 - 11) claims of which the outcome is not determinable. The resolution of indeterminable claims may result in a liability, if any, that may be significantly lower than the claimed amount. Accruals have been made in specific instances where it is likely that losses will be incurred based on a reasonable estimate. None of these contingent liabilities involves related parties.
- b) The District is a member of Urban Schools Insurance Consortium (USIC). Under the terms of its membership, the District could become liable for its proportionate share of any claim losses in excess of the funds held by USIC. The District's share of the pool as at August 31, 2019 was \$1,771,065 (2018 - \$1,990,181). This amount has not been recognized in the District's consolidated financial statements.

16. TRUSTS UNDER ADMINISTRATION

These balances represent assets that are held in trust by the District. They are not recorded in the consolidated statements of the District.

	2019	2018
Deferred salary leave plan	\$ 2,250,445	\$ 2,020,709
Scholarship trusts	723,314	662,820
International Student Health Insurance	14,311	3,000
International Student Homestay Fees	-	9,380
Total	\$2,988,070	\$2,695,909



17. SCHOOL GENERATED FUNDS

	2019	2018
School Generated Funds, Beginning of Year	\$ 4,741,852	\$ 4,947,774
Gross Receipts:		
Fees	13,847,531	12,853,828
Fundraising	2,164,397	1,969,903
Gifts and donations	5,867,735	5,663,342
Grants to schools	38,752	34,386
Other sales and services	4,304,506	5,024,316
Total gross receipts	26,222,921	25,545,775
Total Related Expenses and Uses of Funds	20,966,467	19,737,681
Total Direct Costs Including Cost of Goods Sold to Raise Funds	5,949,300	6,014,016
School Generated Funds, End of Year	<u>\$ 4,049,006</u>	<u>\$ 4,741,852</u>
Balance included in Deferred Contributions	\$ 1,591,881	\$ 1,936,020
Balance included in Accounts Payable	\$ 1,029,802	\$ -
Balance included in Accumulated Surplus (Operating Reserves)	\$ 1,427,323	\$ 2,805,832



18. RELATED PARTY TRANSACTIONS

Related parties are those entities consolidated or accounted for on the modified equity basis in the Government of Alberta Consolidated Financial Statements. Related parties also include key management personnel in the District and their close family members.

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

	Balances		Transactions	
	Financial Assets (at cost or net realizable value)	Liabilities (at amortized cost)	Revenues	Expenses
Government of Alberta (GOA):				
Alberta Education				
Accounts receivable / Accounts payable	\$ 1,126,391	\$ 5,332,506		
Prepaid expenses / Deferred operating revenue	-	1,547,977		
Unexpended deferred capital contributions		-		
Expended deferred capital contributions		88,444,606	7,872,897	
Grant revenue & expenses			1,018,716,442	
ATRF payments made on behalf of district			56,735,999	
Other revenues & expenses			227,419	222,385
Other Government of Alberta *	186,273	106	1,947,490	42,430
Alberta Health	-	-	15,469	-
Alberta Health Services	95,877	16,423	1,026,699	127,590
Post-secondary institutions	1,095	2,176	343,654	335,552
Alberta Infrastructure				
Alberta Infrastructure	29,925,203	74,114	3,180,555	488
Unexpended deferred capital contributions		8,629,763		
Expended deferred capital contributions		938,232,008	34,491,044	
Alberta Community & Social Services	203,651	25,332	1,908,548	-
Alberta Culture & Tourism	-	1,364	10,481	-
Alberta Environment and Parks	800	2,013,965	-	-
Alberta Labour	-	-	8,100	-
Alberta Foundation for the Arts	-	-	33,454	-
Alberta Historic Resources Fund	-	-	29,640	-
Service Alberta	-	-	-	8,608
Energy Efficiency Alberta	-	-	147,430	-
Other GOA ministries	-	888	2,000	16
Other:				
Alberta Capital Financing Authority		11,735,925		364,551
TOTAL 2018/2019	\$ 31,539,290	\$ 1,056,057,153	\$ 1,126,697,321	\$ 1,101,620
TOTAL 2017/2018	\$ 30,675,346	\$ 1,025,984,758	\$ 1,099,879,272	\$ 1,045,547

* Other Government of Alberta revenue differs from revenue disclosed on the Statement of Operations by \$2,102 in Leasing Revenue and \$700 in Miscellaneous Revenue.



18. RELATED PARTY TRANSACTIONS (CONT'D)

The District and its employees paid or collected certain amounts set by regulation or local policy. These amounts were incurred in the normal course of business, reflect charges applicable to all users and have been excluded from this schedule.

The District occupies space provided by related parties in exchange for a nominal sum. The District also leases space to related parties for a nominal sum.

19. ECONOMIC DEPENDENCE ON RELATED THIRD PARTY

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

20. BUDGET AMOUNTS

The budget was prepared by the school jurisdiction and approved by the Board of Trustees on June 19, 2018.

21. COMPARATIVE FIGURES

Effective April 1, 2018, the majority of the budget and responsibilities for the school capital programs were transferred from Alberta Education to Alberta Infrastructure. As the majority of capital grants are now received from Alberta Infrastructure, the District has made this distinction for the current year. This change is retroactive, and is treated as if the associated capital programs were always funded by Alberta Infrastructure.

The comparative figures have been reclassified where necessary to conform to the 2018-2019 presentation.

22. ALBERTA EDUCATION'S DISCLOSURE POLICY

Effective September 1, 2018, the District retrospectively changed its accounting policy to align with Alberta Education's disclosure guidance to include unearned revenue as a component of accounts payable and accrued liabilities. This change in policy better reflects the liability due to payors by including unearned revenue in accounts payable and accrued liabilities.

The impact of this change on the consolidated financial statements as at August 31, 2018 are detailed below:

	Originally Reported	Adjustment	Reclassified
Liabilities			
Deferred contributions	\$ 16,530,303	\$ (9,072,061)	\$ 7,458,242
Accounts payable	\$ 70,196,822	\$ 9,072,061	\$ 79,268,883

The impact of this change on the consolidated statement of cash flows for the year ended August 31, 2018 are detailed below:

	Originally Reported	Adjustment	Reclassified
Increase/(Decrease) in accounts payable and accrued liabilities	\$ (10,835,692)	\$ 9,072,061	\$ (1,763,631)
Increase/(Decrease) in deferred contributions (excluding EDCC)	\$ 64,427,560	\$ 9,072,061	\$ 73,498,656



23. SUBSEQUENT EVENTS

Effective September 1, 2019, pursuant to Sections 77 and 112 of the *Education Act* and Ministerial Order #034/2019, the District's corporate legal name has been changed to "The Board of Trustees of Edmonton School Division". The District's operating name will continue as Edmonton Public Schools.

The Board of Trustees of Edmonton School District No. 7

Unaudited Schedules
August 31, 2019

SCHEDULE 8							School Jurisdiction Code: 3020
UNAUDITED CONSOLIDATED 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	\$7,773,708	\$7,961,300	\$7,672,694	\$0	\$0	\$44,215,625	\$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	\$218,927	\$159,503	\$111,840	\$195,741	\$0	\$111,840	\$195,741
Fees for optional courses	\$2,464,838	\$3,678,521	\$2,664,011	\$514,260	\$0	\$2,808,722	\$369,549
Activity fees	\$7,276,846	\$6,273,771	\$7,962,246	\$111,243	\$0	\$7,960,893	\$112,596
Early childhood services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other fees to enhance education	\$1,020,216	\$732,900	\$873,264	\$0	\$0	\$873,264	\$0
Non-Curricular fees							
Extracurricular fees	\$2,952,465	\$2,871,053	\$2,552,548	\$465,764	\$0	\$2,552,548	\$465,764
Non-curricular travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lunch supervision and noon hour activity fees	\$4,381,629	\$4,717,100	\$4,570,702	\$0	\$0	\$5,470,437	\$0
Non-curricular goods and services	\$536,530	\$571,552	\$1,265,593	\$58,032	\$0	\$1,265,208	\$58,417
Other Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FEES	\$26,625,159	\$26,965,700	\$27,672,898	\$1,345,040	\$0	\$65,258,537	\$1,202,067

*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	\$1,012,543	\$1,283,069
Special events, graduation, tickets	\$1,166,779	\$1,362,155
International and out of province student revenue	\$6,338,486	\$6,883,046
Sales or rentals of other supplies/services (clothing, agendas, yearbooks)	\$1,248,469	\$1,332,777
Adult education revenue	\$0	\$0
Preschool	\$0	\$0
Child care & before and after school care	\$0	\$0
Lost item replacement fee	\$0	\$0
Library fines, book donations	\$167,317	\$215,664
Other (Describe)	\$0	\$0
Other (Describe)	\$0	\$0
TOTAL	\$9,933,594	\$11,076,711

UNAUDITED CONSOLIDATED 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	8,998	1,979	18,530		
Federally Funded Students	50				
REVENUES					
Alberta Education allocated funding	\$ 10,193,510	\$ 43,038,493	\$ 22,010,442	\$ 76,453,606	\$ -
Other funding allocated by the board to the program	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 10,193,510	\$ 43,038,493	\$ 22,010,442	\$ 76,453,606	\$ -
EXPENSES (Not allocated from BASE, Transportation, or other funding)					
Instructional certificated salaries & benefits	\$ 3,165,978	\$ 7,285,434	\$ 1,674,719	\$ 22,994,378	
Instructional non-certificated salaries & benefits	\$ 3,068,306	\$ 33,150,262	\$ 19,932,611	\$ 61,169,658	
SUB TOTAL	\$ 6,234,284	\$ 40,435,696	\$ 21,607,330	\$ 84,164,036	
Supplies, contracts and services	\$ 1,804,772	\$ 1,750,356	\$ 3,655,209	\$ 13,102,600	
Program planning, monitoring & evaluation	\$ -	\$ -	\$ -	\$ -	
Facilities (required specifically for program area)	\$ 1,172,450	\$ -	\$ -	\$ -	
Administration (administrative salaries & services)	\$ -	\$ -	\$ -	\$ -	
Transportation	\$ 982,004	\$ 852,441	\$ 45,235		
Other (please describe)					
TOTAL EXPENSES	\$ 10,193,510	\$ 43,038,493	\$ 25,307,774	\$ 97,266,636	
NET FUNDING SURPLUS (SHORTFALL)	\$ -	\$ -	\$ (3,297,332)	\$ (20,813,030)	

SCHEDULE 10

UNAUDITED CONSOLIDATED 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	\$ 542,194	\$ 55,681	\$ -	\$ 597,875	\$ -	\$ -	\$ -	\$ 597,875
Educational administration (excluding superintendent)	\$ 4,069,225	\$ 1,716,987	\$ -	\$ 5,786,212	\$ 1,348,466	\$ 247,032	\$ -	\$ 7,381,710
Business administration	\$ 5,496,195	\$ 1,554,382	\$ -	\$ 7,050,577	\$ 1,287,150	\$ 2,332,775	\$ -	\$ 10,670,502
Board governance (Board of Trustees)	\$ 868,155	\$ 820,546	\$ -	\$ 1,688,701	\$ -	\$ 46,108	\$ -	\$ 1,734,809
Information technology	\$ 2,409,144	\$ -	\$ -	\$ 2,409,144	\$ 12,308,562	\$ 3,231,182	\$ -	\$ 17,948,888
Human resources	\$ 9,790,545	\$ 1,125,863	\$ -	\$ 10,916,408	\$ 3,984,092	\$ 215,495	\$ -	\$ 15,115,995
Central purchasing, communications, marketing	\$ 4,373,615	\$ 455,800	\$ -	\$ 4,829,415	\$ 2,536,195	\$ 1,007,398	\$ -	\$ 8,373,008
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration - insurance			\$ 315,118	\$ 315,118			\$ 3,186,195	\$ 3,501,313
Administration - amortization			\$ 1,603,811	\$ 1,603,811			\$ 610,715	\$ 2,214,526
Administration - other (admin building, interest)			\$ 765,039	\$ 765,039			\$ 349,927	\$ 1,114,966
Building Operations/Facilities Services Total	\$ 1,172,892	\$ 1,350,346	\$ -	\$ 2,523,238	\$ 1,298,818	\$ 1,304,186	\$ -	\$ 5,126,242
District Support Services/Student Information Total	\$ 1,766,019	\$ 63,280	\$ -	\$ 1,829,299	\$ 1,250,309	\$ 29,957	\$ -	\$ 3,109,565
Archives Museum/Foundation Total	\$ 598,339	\$ 176,858	\$ -	\$ 775,197	\$ 303,573	\$ 83,141	\$ -	\$ 1,161,911
TOTAL EXPENSES	\$ 31,086,323	\$ 7,319,743	\$ 2,683,968	\$ 41,090,034	\$ 24,317,165	\$ 8,497,274	\$ 4,146,837	\$ 78,051,310

School Jurisdiction Code:		3020	
SCHEDULE 11	Average Estimated # of Students Served Per Meal:	1,694.00	
UNAUDITED CONSOLIDATED SCHEDULE OF NUTRITION PROGRAM EXPENDITURES for the Year Ending August 31, 2019			
		Budget 2019	2019
REVENUES			
Alberta Education - current		\$ 1,206,089	\$ 1,206,089
Alberta Education - prior year		\$ -	\$ 2,273
Other Funding		\$ -	\$ -
TOTAL REVENUES		\$ 1,206,089	\$ 1,208,362
EXPENSES			
Salaries & Benefits			
Meal Supervisor/Cook/support Worker		\$ -	\$ -
Other (please describe)		\$ -	\$ -
Other (please describe)		\$ -	\$ -
Other (please describe)		\$ -	\$ -
Other (please describe)		\$ -	\$ -
Subtotal: Salaries & Benefits		\$ -	\$ -
Food Supplies \$2/meal x 55 Students x 183 days		\$ -	\$ -
Small Kitchenware			
Measuring cups & measuring spoons		\$ -	\$ -
Plates, bowls & cups		\$ -	\$ 933
Utensils		\$ 2,000	\$ 2,492
Other (please describe)		\$ 10,000	\$ 14,431
Other (please describe)		\$ -	\$ -
Subtotal: Small Kitchenware		\$ 12,000	\$ 17,856
Non-Capitalized Assets			
Microwave		\$ -	\$ -
Refrigerator		\$ 55,230	\$ 8,231
Toaster		\$ 7,500	\$ 15,951
Stove		\$ -	\$ -
Tables		\$ -	\$ 2,784
Dishwasher		\$ 18,000	\$ 55,152
Carts to move food		\$ -	\$ 5,060
Garden tower		\$ -	\$ -
Salad bar		\$ -	\$ -
Other (Blender, water dispenser, delivery)		\$ -	\$ 11,019
Subtotal: Non-capitalized Assets		\$ 80,730	\$ 98,197
Training (e.g. food safety training, food prep courses, workshops, training materials)		\$ 4,500	\$ 2,250
Contracted Services (please describe)			
Vendor / Company		\$ 820,819	\$ 509,147
Food Delivery		\$ 281,040	\$ 165,121
Vendor Profit		\$ -	\$ -
Subtotal: Contracted Services		\$ 1,101,859	\$ 674,268
Other Expenses			
Kitchen aprons		\$ 1,500	\$ 1,014
Family / Nutritional education nights		\$ 2,000	\$ 18,408
Cleaning and sanitation supplies		\$ 2,000	\$ 7,096
Travel & accommodation for Cohort B meetings		\$ 1,500	\$ 220
Other (please describe)		\$ -	\$ -
Subtotal: Other Expenses		\$ 7,000	\$ 26,738
TOTAL EXPENSES		\$ 1,206,089	\$ 819,309
ANNUAL SURPLUS/DEFICIT		\$ -	\$ 389,053

DATE: November 26, 2019

TO: Board of Trustees

FROM: Darrel Robertson, Superintendent of Schools

SUBJECT: Proposed Distribution of the 2018-2019 District Surplus

ORIGINATOR: Todd Burnstad, Chief Financial Officer

RESOURCE STAFF: Jeremy Higginbotham, Madonna Proulx, Amanda Wong

REFERENCE: N/A

ISSUE

Based on the audited financial statements for the year ended August 31, 2019, the Division's total accumulated operating surplus is \$51.4 million. Included in this balance are internally restricted school generated funds of \$1.4 million, leaving a net balance of \$50 million. This amount represents approximately four per cent of our total annual operating budget (\$1.2 billion).

In addition to the accumulated operating reserve the Division also has an accumulated capital reserve of \$42.2 million.

Accumulated Operating Surplus Plan:

In conjunction with the 2019-2020 spring approved budget, the Board of Trustees approved the distribution of \$4.9 million of surplus funds to be used during the 2019-2020 school year. Based on the August 31, 2019, actual ending surplus balance, an additional \$17.2 million of surplus was released as part of the 2019-2020 fall revised budget (Attachment I).

On October 24, 2019, the provincial government tabled a budget that resulted in a funding shortfall to Edmonton Public Schools of \$34.4 million. To minimize the impact of the funding shortfall on our students, the decision was made to use our operating surplus to bridge the funding gap instead of re-opening school and central budgets.

Additional cost saving measures are being put into place and minimum targets are being established in order to end the 2019-2020 year with a positive accumulated operating surplus balance. The goal is to build up the surplus balance in order to reduce the anticipated impact of the upcoming 2020-2021 provincial budget. Based on this plan, the Division's accumulated operating surplus is projected to be approximately \$2.5 million at the end of the 2019-2020 school year.

Capital Reserve Plan

The majority of the capital reserve funds have already been targeted for future projects which include the balance of work required for the energy retrofit initiative, the relocation of modulars, and the Division's committed cost sharing portion of the Westlawn cluster replacement school (Attachment II).

New for 2019-2020, is an additional request to access \$14 million required for growth accommodation and program establishments. This will result in a projected uncommitted capital reserve balance of just over \$9 million at the end of the 2019-2020 school year.

RELATED FACTS

Administration believes that having reserve funds is a sound financial practice which helps to shield students and schools from unpredictable provincial funding and/or unforeseen events that could otherwise financially impact the Division in any given year.

RECOMMENDATION

That the proposed distribution of the 2018-2019 surplus be approved as follows:

1. **That the 2019-2020 planned use of surplus funds totaling \$56.5 million, released in conjunction with the 2019-2020 fall revised budget, be approved.**
2. **That the additional planned use of capital reserve funds of \$14 million for 2019-2020 be approved.**

OPTIONS

Based on the information provided in this report, the following options are considered most appropriate:

1. Support the recommended distribution of the operating and capital reserves as outlined in the above recommendations.
2. Revise recommendations.

NEXT STEPS

Administration will proceed with the proposed distribution of accumulated operating surplus and capital reserve funds.

ATTACHMENTS and APPENDICES

- ATTACHMENT I 2019-2020 Accumulated Operating Surplus Plan
ATTACHMENT II 2019-2020 Capital Reserve Plan

TB:ja

**Edmonton Public Schools
Accumulated Operating Surplus Plan
2019-2020**

ATTACHMENT I

	Amount	Total Amount
Accumulated operating surplus as at September 1, 2019		\$ 51,420,404
Less: School Generated Funds (SGF)		(1,427,323)
Accumulated operating surplus at September 1, 2019 (excluding SGF)		\$ 49,993,081
2019-2020 Planned Use of Surplus Funds:		
<u>Surplus funds released in the 2019-2020 Spring proposed budget:</u>		
A Interim Base Funding for Central Decision Units	\$ 2,500,000	
B Student Transportation	2,433,662	
	<hr/>	
Surplus funds released through the 2019-2020 Spring Proposed Budget	\$ 4,933,662	(4,933,662)
<u>Targeted for release in the fall of 2019:</u>		
C School surpluses (up to three per cent)	\$ 8,519,961	
D Third Party Leases	2,000,000	
E Establishment Grant - New schools opening Sept 2020 (Start up costs)	1,500,000	
F Central Access to Surplus - carry forward from work started in 2018-2019	2,640,183	
G Equity Fund - top up in addition to base (base \$7.8M)	1,500,000	
H Inclusive Learning - external assessments	1,000,000	
	<hr/>	
Surplus funds released through the 2019-2020 Fall Revised Budget	\$ 17,160,144	(17,160,144)
<u>Provincial Budget Funding Shortfall (fall of 2019):</u>		
I Compensating for Loss of School Fee Reduction Grant	\$ 2,660,800	
I Compensating for Loss of Transportation Fee Reduction Grant	5,334,200	
I Compensating for Loss of Small Class Size (K-3 & HS)	46,514,700	
I Plus Transition Grant (One-Time)	(20,147,800)	
	<hr/>	
	\$ 34,361,900	(34,361,900)
<u>Subtotal access to surplus (2019-2020 Budget):</u>		<u>(56,455,706)</u>
J Add back Estimated School Surpluses (Aug 2020)	\$ 5,000,000	
J Add back Equity Fund (minimum target)	1,500,000	
J Add back Inclusive Learning (minimum target)	1,000,000	
J Total cost savings from 2019-2020 (minimum target)	<hr/>	
	\$ 7,500,000	7,500,000
Net impact of capital items (reclassification entry required at year end)		<hr/>
		1,500,000
Estimated accumulated operating surplus balance as at August 31, 2020 (excluding SGF)		<u>\$ 2,537,375</u>

**Edmonton Public Schools
Accumulated Operating Surplus Plan
2019-2020**

Notes:

Surplus funds released as part of the 2019-2020 Spring Proposed Budget

- A The \$2.5M allocated in the spring 2019-2020 budget represents the amount of funds required to cover the new interim central base allocations.
- B The Board of Trustees approved a decision to increase transportation fees by five per cent annually each September in 2018, 2019 and 2020. However, the fee increase combined with other transportation funding is still not enough; therefore, an additional \$2.4M from surplus funds has been allocated to offset funding gaps.

Surplus funds to be released in conjunction with the 2019-2020 Fall Revised Budget

- C Schools are allowed to carry forward a surplus balance of up to the three per cent of their prior year fall budget. Surplus amounts that exceeded the three per cent carry forward threshold were used to offset deficits incurred by other division schools.
- D These funds are being held to offset potential lease rate increases, relocation and/or leasehold improvement costs where the school Division is a tenant under a third party lease agreement, including the previously announced relocation of Centre High in 2019-2020.
- E Start up funds of \$750K are provided for each new school anticipated to open in September 2020; these include Thelma Chalifoux and Soraya Hafez schools.
- F Central cost centres requested the ability to carry forward surplus funds for work that commenced in 2018-2019 but was not completed prior to year end. These include:
 - >Communications (\$48K) District dashboard
 - >Human Resources Service Centre (\$592K) Peoplesoft Roadmap project
 - >Infrastructure Investment Framework (\$1.75M):
 - opening new programs at schools
 - ensuring seclusion rooms meet infrastructure standards
 - decommissioning seclusions rooms as approved by Assistant Superintendents
 - completion of modifications
 - >Infrastructure (\$250K) continuation of the Archibus upgrade
- G This brings the total Equity Fund to \$9.3M for 2019-2020 (\$11.4 M for 2018-2019). In 2018-2019, \$1.2M was targeted for external assessments; however, for 2019-2020, \$1M was allocated directly to the Inclusive Learning cost centre (see Note H).
- H The Division requested external professionals to help complete specialized assessments as the demand from schools exceeds the capacity of Inclusive Learning staff. Schools prioritize these referrals so that those students with the most urgent needs are seen earlier in the school year. This was previously funded through Equity Fund dollars.

Provincial Budget Funding Shortfall (fall of 2019)

- I The funding shortfall of \$34.4M, comes as a result of the province's elimination of three crucial grants to our Division. While a one-time transitional grant was provided, it is only about one-third of the funding lost through the three grants.
- J To minimize the impact of the provincial budget funding shortfall on our students, the decision was made to use our operating surplus to bridge the funding gap as opposed to re-opening school and central budgets. Additional cost saving measures are being put into place and minimum targets are being established to end the 2019-2020 year with a positive accumulated operating surplus balance.

**Edmonton Public Schools
Capital Reserve Plan
2019-2020**

ATTACHMENT II

	Amount	Total Amount
Total capital reserve balance at September 1, 2019		\$ 42,246,852
Previously approved use of capital reserves:		
1 Balance remaining on approved projects from prior years	\$ 353,581	
2 Energy retrofit - (Final Year)	1,429,834	
3 Westlawn Cluster replacement school - in partnership with Alberta Education	15,000,000	
4 Purchase of Portables - balance remaining (from \$7M)	2,334,020	(19,117,435)
Proposed use of capital reserves in 2019-2020:		
5 Growth Accommodation (K-HS)	\$ 10,000,000	
6 Special Needs District Centre Program Establishments	4,000,000	(14,000,000)
Forecasted accumulated capital reserve balance (uncommitted) at September 1, 2020		\$ 9,129,417

Notes:

- 1 Balance remaining on approved projects from prior years - Infrastructure investment framework for the Centre for Education (CFE) is \$287K and modular acquisitions for Rideau Park and Sifton School are \$67K.
- 2 Energy retrofit (Final Year) - In 2016-2017 initial funds were used to establish an energy efficiency (retrofit) contract. Starting in 2017-2018, a two-to-three-year contractual commitment was required to replace old mechanical and electrical systems in selected schools. The upfront costs associated with this initiative are more than offset by future utility cost savings.
- 3 Westlawn Cluster replacement school - Edmonton Public School Boards committed portion of a partnership with Alberta Education for a replacement school in a mature community.
- 4 Purchase of Portables - Following the approval of capital reserve funds to cover unfunded portable requirements for last year, installation of Division portables was carried out over the summer months. Site work and invoicing timelines resulted in a need to carry forward approved funds into the current year to cover the balance owing.
- 5 Growth Accommodation - While some relief in K-9 schools will be provided through portables, work will still likely be required in schools to accommodate growth. Work in high school spaces will also be required to accommodate growth in advance of September 2020.
- 6 Special Needs District Centre Program Establishments - Each year, Programs and Student Accommodation supports the establishment of Special Needs District Centre programs in response to demonstrated demand across the Division. A committee of central leaders reviews the data and communicates with schools in order to determine the need for programs. Infrastructure supports any facility modifications required for program establishments; this can include programs such as Behaviour and Learning Assistance, Opportunity, Aspen, Community Living Skills, Individual Support, Interactions and Mental Health Classrooms. Required facility modifications to support programming vary at each location and may include items such as washroom modifications, removal or installation of cabinetry, installation of sinks, painting and flooring. Infrastructure, schools and Inclusive Learning work together to define the needs of the space specific to the programming and students.

DATE: November 26, 2019

TO: Board of Trustees

FROM: Darrel Robertson, Superintendent of Schools

SUBJECT: Fall Update to the Revised 2019-2020 Budget

ORIGINATOR: Todd Burnstad, Chief Financial Officer

RESOURCE STAFF: Ariff Asaria, Jeremy Higginbotham, Jennifer Price, Madonna Proulx, Amanda Wong

REFERENCE: [Funding Manual for School Authorities 2019/20 School Year](#)

ISSUE

Alberta Education requires each school jurisdiction to prepare and submit a budget update each fall. The update reflects changes in revenue, enrolment, current staffing, and other key budget assumptions.

BACKGROUND

Provincial Funding

On October 24, 2019, the provincial government tabled their 2019-2020 budget and Alberta Education released their funding manual for 2019-2020. As outlined in the funding manual, the following grants have been discontinued:

- Class size funding
- Provincial fee support for school and transportation fees
- Classroom Improvement Fund (CIF).

Partially offsetting the elimination of the above grants, a One-Time Transition grant was announced for the 2019-2020 year. All other funding rates have remained the same as in 2018-2019.

Every fall, each school and central decision unit prepares a revised budget. This fall revised budget reflects actual enrolment on the September 30 count date, current staffing full-time equivalent (FTE), as well as the planned use of surplus funds.

Division Allocations

As the 2019-2020 provincial budget was tabled after our fall budgets were completed, allocations to schools and central departments were based on our spring budget assumptions. Total allocations to schools and central are \$1.23 billion while our projected revenue budget is \$1.17 billion (Attachment I), resulting in a \$56.5 million gap. In order to balance rather than re-opening our budget processes, a decision was made to bridge the gap using our accumulated operating surplus which is comprised of:

- previously approved access to surplus funds of \$22.1 million for various Division-approved projects, released in conjunction with the Division's budget

- an additional \$34.4 million required to fund the gap between our budget assumptions and the actual provincial funding announced on October 24.

Revenue Budget (Attachment I and II)

The fall revised revenue budget of \$1.17 billion reflects our total revenue projection which includes revenue from the provincial government as well as other revenue sources such as fees and external sales and services. Attachment I highlights the difference between our own budget assumptions factoring in the actual September 30 enrolment count versus the 2019-2020 provincial funding.

There is a an additional attachment included with this fall budget report (Attachment II) that highlights the difference between our 2019-2020 fall revised revenue budget and our actual 2018-2019 revenue. Our 2018-2019 total Government of Alberta revenue was \$1.127 billion while our projected 2019-2020 revenue is \$1.104 billion. This represents a decrease in year-over-year revenue of \$23 million (or two per cent) yet our total student enrolment has increased by 3,065 students or three per cent (Attachment VI).

RELATED FACTS

2019-2020 Edmonton Public School Division Budget Highlights

- The 2019-2020 fall budget update for Edmonton Public Schools has been completed for submission to Alberta Education by November 30, 2019, with revenue projected at \$1.17 billion as opposed to the \$1.21 billion that was projected in the spring. This represents a variance in total projected revenue of \$40.8 million or 3.4 per cent from the spring budget (Attachment I). The \$40.8 million decrease includes the provincial funding shortfall of \$34.4 million as well as decreases in other revenue lines, the majority of which are offset by a decrease in the related expense.
- Student enrolment assumptions are based on a total of 104,930 students (Attachment VI), which shows 197 fewer students or 0.2 per cent as compared to the spring projected enrolment count.
- Total FTEs are 9,528 with certificated staff representing 58 per cent (5,502 FTEs) followed by support staff at 26 per cent (2,450 FTEs) (Attachment VII).
- Alberta Education requires school boards to report to the government contributions to the Alberta Teachers' Retirement Fund (ATRF) which is estimated at \$59 million.
- Grants, such as Institutional Services and Program Unit Funding (PUF), are offset by an equal allocation.
- Student allocation rates and staff unit costs remain the same as the prior year.
- The cost of providing transportation service for our students continues to rise. Even with an approved fee increase of five per cent combined with the transportation funding received from the province for eligible riders, there is still not enough to cover escalating costs. As such, on May 28, 2019, the Board approved an additional \$2.4 million from our operating surplus to assist with the shortfall. With the provincial fee support being discontinued (as announced on October 24), the Division will have to fund an additional \$5.3 million from its operating surplus, bringing the total transportation operating gap to \$7.7 million.

Fall update to Edmonton Public School Division versus spring budget assumptions

- Class size funding has been removed, resulting in a decrease in revenue of \$46.5 million compared to the spring budget.
- Provincial fee support (*An Act to Reduce School Fees*, formerly known as Bill 1) totaled approximately \$8 million, with \$2.7 million intended to reduce school fees and \$5.3 million intended

to reduce transportation fees. With the discontinuation of this grant, this \$8 million shortfall is being compensated for within the \$34.4 million being drawn down from our surplus.

- As anticipated in our spring budget assumptions, the Classroom Improvement Fund (CIF) was also discontinued. In 2018-2019, this grant was \$10.9 million and was entirely directed to increase supports in the classroom.
- A new One-Time Transition grant was introduced. It provides funding of \$203 per full time equivalent (FTE) funded student for Metro/Urban and Charter jurisdictions or \$356 per FTE funded student for Rural and Francophone jurisdictions. For 2019-2020, this grant will provide \$20 million in revenue for Edmonton Public Schools. The government has indicated that this transition grant will be discontinued in 2020-2021.
- Base funding for enrolment growth continues.
- With the exception of enrolment growth, there were no changes to Infrastructure & Maintenance Renewal (IMR), Plant, Operations & Maintenance (PO&M) or Inclusive Education grants. This is in alignment with our spring budget assumptions.
- The Nutrition Grant of \$1.2 million will be continued for 2019-2020.
- Funding for both Educational Programs in an Institution (EPI) and the formula for Program Unit Funding (PUF) remains unchanged for 2019-2020.

RECOMMENDATION

That the Fall 2019 update to the 2019-2020 budget be approved.

NEXT STEPS

Once approved the Fall 2019-2020 Revised Budget will be posted to the Division's website and the Fall 2019-2020 Update to the 2019-2020 Budget will be submitted to Alberta Education.

ATTACHMENTS and APPENDICES

ATTACHMENT I	2019-2020 Fall Revised Revenue Budget vs Spring Approved
ATTACHMENT II	2019-2020 Fall Revised Revenue Budget vs 2018-2019 Actual Revenue
ATTACHMENT III	2019-2020 Fall Revised Budget – Total Allocations
ATTACHMENT IV	2019-2020 Fall Revised Budget – Direct School Allocations
ATTACHMENT V	2019-2020 Fall Revised Budget – Other Allocations
ATTACHMENT VI	2019-2020 Fall Revised Student Enrolment
ATTACHMENT VII	2019-2020 Fall Revised Budget – Staff FTEs
ATTACHMENT VIII	2019-2020 Fall Revised Budget – Revenue & Expense Analysis
ATTACHMENT IX	Fall 2019 Update to the 2019-2020 Budget

MDP:ja

Edmonton Public Schools
2019-2020 Fall Revised Revenue Budget vs Spring Approved

	2019-2020 Fall Revised Budget	2019-2020 Spring Approved Budget	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
BASE INSTRUCTION FUNDING					
Early Childhood Services (ECS) Base Instruction	\$ 31,802,500	\$ 34,244,000	\$ (2,441,500)	(7.1%)	1
Base Instruction (Grades 1 to 9)	466,203,600	460,470,000	5,733,600	1.2%	
Class Size (ECS to Grade 3)	-	44,118,600	(44,118,600)	(100.0%)	2
One-Time Transition Grant	20,147,800	-	20,147,800	100.0%	3
	518,153,900	538,832,600	(20,678,700)	(3.8%)	
High School Redesign	105,507,700	106,734,600	(1,226,900)	(1.1%)	2
Base Instruction (Grades 10 to 12)	49,720,000	53,065,500	(3,345,500)	(6.3%)	1
Base Instr. Special Ed Block (Grades 10 to 12)	6,546,200	6,092,000	454,200	7.5%	1
Tier 2 Class size (Grades 10 to 12)	-	107,600	(107,600)	(100.0%)	2
Tier 3 Class size (Grades 10 to 12)	-	1,065,700	(1,065,700)	(100.0%)	2
Tier 4 (Work Exp. & Special Projects)	1,053,300	935,800	117,500	12.6%	1
Tier 5 (Dual Credit)	204,400	195,900	8,500	4.3%	
High School (Grades 10 to 12)	163,031,600	168,197,100	(5,165,500)	(3.1%)	
Base Instruction Metro (Grades 10 to 12)	942,800	947,600	(4,800)	(0.5%)	
Base Instr. Metro Summer (Grades 10 to 12)	7,264,900	7,033,800	231,100	3.3%	
Outreach Site Funding	314,900	314,900	-	-	
Home Education	424,400	387,600	36,800	9.5%	1
	8,947,000	8,683,900	263,100	3.0%	
SUBTOTAL BASE INSTRUCTION FUNDING	690,132,500	715,713,600	(25,581,100)	(3.6%)	1
DIFFERENTIAL COST FUNDING					
ECS Program Unit Funding (PUF)	39,247,400	40,465,000	(1,217,600)	(3.0%)	4,5
Inclusive Education	79,596,900	78,473,100	1,123,800	1.4%	
English as a Second Language (ESL)	22,035,800	22,979,700	(943,900)	(4.1%)	
First Nations, Métis and Inuit Education (FNMI)	10,716,600	10,315,700	400,900	3.9%	
Innovation in First Nations Education	48,900	32,000	16,900	52.8%	
Socio Economic Status	11,973,300	11,961,800	11,500	0.1%	
Plant Operations and Maintenance (PO&M)	75,978,800	76,918,300	(939,500)	(1.2%)	
Metro Urban Transportation	26,992,100	26,784,400	207,700	0.8%	5
ECS Special Transportation	2,553,300	2,710,200	(156,900)	(5.8%)	5
Equity of Opportunity	10,024,300	10,014,700	9,600	0.1%	
Federal French Funding	609,900	609,900	-	-	
SUBTOTAL DIFFERENTIAL COST FUNDING	279,777,300	281,264,800	(1,487,500)	(0.5%)	
PROVINCIAL PRIORITY TARGETED FUNDING					
High Speed Networking	2,294,400	2,294,400	-	-	
SUBTOTAL PROVINCIAL PRIORITY FUNDING	2,294,400	2,294,400	-	-	
OTHER PROVINCIAL SUPPORT					
Institutional Support	9,949,900	9,816,200	133,700	1.4%	5
Regional Collaborative Service Delivery (RCSD)	4,964,000	4,744,900	219,100	4.6%	
Provincial Fee Support:					
School Fees Reduction Grant	-	2,660,800	(2,660,800)	(100.0%)	6
Transportation Fees Reduction Grant	-	5,334,200	(5,334,200)	(100.0%)	6
Classroom Improvement Fund (CIF)	-	-	-	-	7
Provincial School Lease Support	1,855,300	1,855,300	-	-	
Narrowing Teachers' Salary Gap	239,000	239,000	-	-	
Decrease of LAPP Employer Contributions	(2,901,000)	(1,159,300)	(1,741,700)	150.2%	8
Reduction in System Admin & School Board Governance	(4,716,000)	(4,443,000)	(273,000)	6.1%	9
SUBTOTAL OTHER PROVINCIAL SUPPORT	9,391,200	19,048,100	(9,656,900)	(50.7%)	
TOTAL PROVINCIAL OPERATIONAL FUNDING	981,595,400	1,018,320,900	(36,725,500)	(3.6%)	

Edmonton Public Schools
2019-2020 Fall Revised Revenue Budget vs Spring Approved

	2019-2020 Fall Revised Budget	2019-2020 Spring Approved Budget	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
OTHER PROVINCIAL REVENUES					
Educational Programs Cost Recovery	1,905,700	1,734,900	170,800	9.8%	10
Secondments - Provincial	2,768,400	2,899,000	(130,600)	(4.5%)	11
School Nutrition Grant	1,206,100	1,206,100	-	-	
Alberta Education Conditional Grants	30,000	30,000	-	-	
Alberta Teachers' Retirement Fund (ATRF)	59,115,000	58,275,600	839,400	1.4%	
SUBTOTAL OTHER PROVINCIAL REVENUES	65,025,200	64,145,600	879,600	1.4%	
CAPITAL AND IMR FUNDING					
Infrastructure Maintenance Renewal (IMR)	11,770,000	13,399,200	(1,629,200)	(12.2%)	12
Amortization of Capital Allocations and Expended Deferred Capital Revenue	41,736,300	43,483,300	(1,747,000)	(4.0%)	13
CAPITAL AND IMR FUNDING	53,506,300	56,882,500	(3,376,200)	(5.9%)	
OTHER PROVINCIAL GRANTS	2,989,300	2,853,300	136,000	4.8%	
OTHER ALBERTA SCHOOL AUTHORITIES	942,200	887,700	54,500	6.1%	14
TOTAL GOVERNMENT OF ALBERTA	\$ 1,104,058,400	\$ 1,143,090,000	\$ (39,031,600)	(3.4%)	
FEDERAL GOVERNMENT AND FIRST NATIONS	2,363,100	2,403,300	(40,200)	(1.7%)	
FEES					
School Fees - School Generated Funds	13,949,700	15,382,300	(1,432,600)	(9.3%)	15
Transportation Fees	8,802,500	9,119,400	(316,900)	(3.5%)	16
Lunch Program Fees	4,862,200	4,983,000	(120,800)	(2.4%)	
Metro Continuing Education Fees	885,900	802,400	83,500	10.4%	17
Music Instrument & Other Material Fees	309,600	269,700	39,900	14.8%	18
SUBTOTAL FEES	28,809,900	30,556,800	(1,746,900)	(5.7%)	
OTHER SALES AND SERVICES					
International Student Tuition	6,273,000	6,413,300	(140,300)	(2.2%)	
Sales and Services - Schools & Central DUs	5,068,900	4,616,800	452,100	9.8%	19
Other Sales and Services - School Generated Funds	4,344,700	4,587,100	(242,400)	(5.3%)	15
Secondments - Other Entities	1,213,900	1,344,500	(130,600)	(9.7%)	11
Adult Education	2,048,600	2,131,700	(83,100)	(3.9%)	17
SUBTOTAL SALES AND SERVICES	18,949,100	19,093,400	(144,300)	(0.8%)	
INVESTMENT INCOME	2,401,800	3,123,200	(721,400)	(23.1%)	20
GIFTS AND DONATIONS					
School Gifts and Donations	7,245,800	6,583,500	662,300	10.1%	21
EPSB Foundation Support	400,100	411,500	(11,400)	(2.8%)	22
SUBTOTAL GIFTS AND DONATIONS	7,645,900	6,995,000	650,900	9.3%	
FUNDRAISING - School Generated Funds (SGF)	2,197,700	2,025,900	171,800	8.5%	21
RENTAL OF FACILITIES	4,220,400	4,139,300	81,100	2.0%	
TOTAL OPERATING REVENUE	\$ 1,170,646,300	\$ 1,211,426,900	\$ (40,780,600)	(3.4%)	

**Notes to the
2019-2020 Fall Revised Revenue Budget**

Unless otherwise noted, variance explanations have been provided for amounts where the 2019-2020 fall revised budget differs from the 2019-2020 spring budget by more than five per cent

1 Base Instruction Funding

The variances in base instruction funding from the spring to the fall is due to a decrease in enrolment of 271 funded students and a change in the composition of students from the spring projected to fall actual enrolment.

2 Class size Funding (CIF)

On October 24, 2019, the provincial government announced that class size funding has been discontinued. This funding was previously received for ECS to Grade 3 as well as high school.

3 One-Time Transition Funding

As per the Alberta Education funding manual for the 2019-2020 school year, class size, school fees, school transportation fees and CIF funding have been discontinued, with a One-Time transition fund offsetting a portion of the funding loss

4 ECS Program Unit Funding (PUF)

The decrease in revenue is primarily due to reducing the projected number of family oriented programming (FOPS) visits from eleven to nine for children enrolled in the program. This change does not impact the supports provided to children during instructional time; however, it does reduce the amount of grant funding available.

5 ECS Program Unit Funding (PUF), Metro Urban Transportation, ECS Special Transportation & Institutional Support

These budgets amounts are a flow-through, where any change from the amount currently shown will be offset by an equivalent amount allocated to schools or central decision units. For the Metro Urban Transportation and the ECS Special Transportation grant, the variance is due to a change in the expected number of eligible passengers; this includes the number of funded students and children (calculated on the basis of enrolment) and a number of other factors which affect eligibility for transportation. Additional information on transportation can be found in Note 15.

6 School and Transportation Fees Reduction

This funding is related to the *Act to Reduce School Fees*. The funding provided was based on 100 per cent of the basic instruction fee revenue reported on our 2015-2016 Audited Financial Statements. The transportation fee portion is based on 45 per cent of the transportation fee revenue that was reported on our 2015-2016 Audited Financial Statements. This funding has been discontinued for 2019-2020.

7 Classroom Improvement Fund (CIF)

The Classroom Improvement Fund (CIF) Grant Program was established as part of the central table Memorandum of Agreement between the Teachers' Employer Bargaining Association and the Alberta Teachers' Association. The grant was introduced in the 2017-2018 school year as a one-time grant with the intent to improve the student experience in the classroom; with new conditions the grant was extended for another year in 2018-2019. This funding has been discontinued for the current year.

8 Decrease of LAPP Employer Contributions

The Board of Trustees of LAPP has reduced the contribution rates by one per cent for both employers and employees for two years effective January 1, 2018 and January 1, 2019. For 2019-2020, Alberta Education incorporated the incremental savings related to the one per cent decrease in rates in 2019, into the payment reduction line. Consistent with 2018-2019, this transaction is calculated based on the actual LAPP contribution expenses reported on the most recent audited financial statements (2017-2018).

Beginning in 2020-2021, it is anticipated that the deduction to school divisions will continue to fluctuate with the change in LAPP contribution expenses. The amount reported in the spring was based on the prior year budget and has been updated in the fall to reflect the incremental savings associated with an additional per cent reduction to the contribution rates in 2019. This revenue reduction will be offset by a corresponding reduction in LAPP expenses, making this cost-neutral for the school division.

9 Reduction in System Admin & School Board Governance

Alberta Education will process a deduction from school division payments equivalent to ten per cent of school boards' allowable administration maximum of 3.6 per cent. The deduction will be calculated based on total expenditures in the 2017-2018 audited financials.

10 Educational Programs Cost Recovery

This cost recovery includes an ongoing contract between the Division and Alberta Health Services (AHS) for supports to Alberta School for the Deaf as well as for Hospital School Campuses to provide programming in support of forensic psychiatry. The increase in revenue reflects an ongoing contract with CASA (Child, Adolescent and Family Mental Health) for supports provided by Hospital School Campuses for students from pre-Kindergarten to Grade 12.

11 Secondments (provincial and other entities)

The variance in secondments represents one less secondment to Alberta Education and one less secondment to other entities.

**Notes to the
2019-2020 Fall Revised Revenue Budget**

12 Infrastructure Maintenance Renewal (IMR)

The Division capitalizes up to 66 per cent of IMR funding which exceeds the Alberta Education policy to capitalize a minimum of 30 per cent. Total estimated IMR funding for 2019-2020 is estimated at \$29.6M; however, it is anticipated that only \$11.8M of this amount will be expensed with the remaining balance either capitalized or deferred.

13 Amortization of Capital Allocations and Expended Deferred Capital Revenue

This amount is for the amortization of buildings and other capital items that have been fully funded by the government. As an amortization expense is recorded, an offsetting revenue amount from the province is recognized. Amortization for capital items covered by the Division are allocated in Fiscal and Debt Services and are not included in this amount. The variance from fall to spring is the result of some capital items' projected completion date being changed from 2019-2020 to 2020-2021.

14 Other Alberta School Authorities

This amount represents projected revenue from other school divisions for their sponsored students. Also included are visiting ECS children from organizations such as Getting Ready for Inclusion Today (GRIT).

15 School Fees, Other Sales and Services - School Generated Funds

School generated funds are funds raised in the community for student activities (such as drama, ski club, and school teams) under the control and responsibility of school management. The funds are collected and retained for expenses at the school level. The fall amount has been updated to reflect the 2018-2019 year end balance.

16 Transportation Fees

The Board has approved increasing fees by five per cent annually (each September in 2018, 2019 and 2020). Even with the fee increase, additional resources are required to offset the funding gap; surplus funds are being used to bridge the shortfall. The variance between the fall and spring is that the spring budget is based on projected enrolment growth; while the fall revised budget is based on projected ridership. An adjustment has been included, based on 2018-2019 actual revenue.

17 Metro Continuing Education Fees (MCE) and Adult Education

The variance in MCE fees is a result of higher enrolment in the fall as opposed to the spring proposed budget. The decrease in Adult Education is due to lower than projected enrolment for some non-credit programs.

18 Music Instrument Fees

Music Instrument fees are collected and retained to offset related expenses. This revenue amount is entered at the school level.

19 Sales & Services - Schools & Central DUs

The budget includes other non-government grants and revenue. These amounts are only included in the budget upon confirmation/approval of funding which often does not occur until the fall.

20 Investment Income

The decrease is based on the projected cash flow analysis for the Division. This takes into account current interest rates and anticipated withdrawals from our GIC investment account. As a result of having to use our surplus to balance the current year, we are anticipating the need to draw down our investment by approximately \$60M during 2019-2020.

21 School Gifts and Donations/Fundraising - School Generated Funds

This revenue line is an estimate of school generated gifts and donations. These funds are restricted to support the activities and programs at our schools and are directly offset by related expenditures. Schools typically don't fully budget for these in the spring as there is uncertainty around these initiatives.

22 EPSB Foundation

The revenue is projected by the Edmonton Public School Board Foundation to fund full-day Kindergarten.

Edmonton Public Schools
2019-2020 Fall Revised Revenue Budget vs 2018-2019 Actual Revenue

	2019-2020	2018-2019	Variance	Variance
	Fall Revised Budget	Actual Revenue	Fall 2019-20 vs Actuals 2018-19	Fall 2019-20 vs Actuals 2018-19
			\$	%
BASE INSTRUCTION FUNDING				
Early Childhood Services (ECS) Base Instruction	\$ 31,802,500	\$ 30,291,200	\$ 1,511,300	5.0%
Base Instruction (Grades 1 to 9)	466,203,600	450,105,400	16,098,200	3.6%
Class Size (ECS to Grade 3)	-	42,964,000	(42,964,000)	(100.0%)
2019-2020 Transition Grant (<i>one-time</i>)	20,147,800	-	20,147,800	-
	518,153,900	523,360,600	(5,206,700)	(1.0%)
High School Redesign	105,507,700	101,778,200	3,729,500	3.7%
Base Instruction (Grades 10 to 12)	49,720,000	53,774,300	(4,054,300)	(7.5%)
Base Instr. Special Ed Block (Grades 10 to 12)	6,546,200	5,979,600	566,600	9.5%
Tier 2 Class size (Grades 10 to 12)	-	120,200	(120,200)	(100.0%)
Tier 3 Class size (Grades 10 to 12)	-	832,700	(832,700)	(100.0%)
Tier 4 (Work Exp. & Special Projects)	1,053,300	645,200	408,100	63.3%
Tier 5 (Dual Credit)	204,400	-	204,400	-
High School (Grades 10 to 12)	163,031,600	163,130,200	(98,600)	(0.1%)
Base Instruction Metro (Grades 10 to 12)	942,800	-	942,800	-
Base Instr. Metro Summer (Grades 10 to 12)	7,264,900	8,624,600	(1,359,700)	(15.8%)
Outreach Site Funding	314,900	314,900	-	-
Home Education	424,400	427,500	(3,100)	(0.7%)
	8,947,000	9,367,000	(420,000)	(4.5%)
SUBTOTAL BASE INSTRUCTION FUNDING	690,132,500	695,857,800	(5,725,300)	(0.8%)
DIFFERENTIAL COST FUNDING				
ECS Program Unit Funding (PUF)	39,247,400	43,961,800	(4,714,400)	(10.7%)
Inclusive Education	79,596,900	76,452,000	3,144,900	4.1%
English as a Second Language (ESL)	22,035,800	22,010,400	25,400	0.1%
First Nations, Metis and Inuit Education (FNMI)	10,716,600	10,193,500	523,100	5.1%
Innovation in First Nations Education	48,900	35,900	13,000	36.2%
Socio Economic Status	11,973,300	11,615,900	357,400	3.1%
Plant Operations and Maintenance (PO&M)	75,978,800	73,647,400	2,331,400	3.2%
Metro Urban Transportation	26,992,100	25,779,500	1,212,600	4.7%
ECS Special Transportation	2,553,300	2,747,700	(194,400)	(7.1%)
Equity of Opportunity	10,024,300	9,725,000	299,300	3.1%
Federal French Funding	609,900	639,200	(29,300)	(4.6%)
SUBTOTAL DIFFERENTIAL COST FUNDING	279,777,300	276,808,300	2,969,000	1.1%
PROVINCIAL PRIORITY TARGETED FUNDING				
High Speed Networking	2,294,400	2,294,400	-	-
SUBTOTAL PROVINCIAL PRIORITY FUNDING	2,294,400	2,294,400	-	-
OTHER PROVINCIAL SUPPORT				
Institutional Support	9,949,900	7,084,200	2,865,700	40.5%
Regional Collaborative Service Delivery (RCSD)	4,964,000	4,744,900	219,100	4.6%
Provincial Fee Support:				
School Fees Reduction Grant	-	2,660,800	(2,660,800)	(100.0%)
Transportation Fees Reduction Grant	-	5,334,600	(5,334,600)	(100.0%)
Classroom Improvement Fund (CIF)	-	10,931,400	(10,931,400)	(100.0%)
Provincial School Lease Support	1,855,300	1,855,300	-	-
Narrowing Teacher's Salary Gap	239,000	239,100	(100)	(0.0%)
Decrease of LAPP Employer Contributions	(2,901,000)	(1,353,100)	(1,547,900)	114.4%
Reduction in System Admin & School Board Governance	(4,716,000)	(4,443,000)	(273,000)	6.1%
SUBTOTAL OTHER PROVINCIAL SUPPORT	9,391,200	27,054,200	(17,663,000)	(65.3%)
TOTAL PROVINCIAL OPERATIONAL FUNDING	981,595,400	1,002,014,700	(20,419,300)	(2.0%)

Edmonton Public Schools
2019-2020 Fall Revised Revenue Budget vs 2018-2019 Actual Revenue

	2019-2020 Fall Revised Budget	2018-2019 Actual Revenue	Variance Fall 2019-20 vs Actuals 2018-19 \$	Variance Fall 2019-20 vs Actuals 2018-19 %
OTHER PROVINCIAL REVENUES				
Educational Programs Cost Recovery	1,905,700	1,328,800	576,900	43.4%
Secondments - Provincial	2,768,400	3,413,600	(645,200)	(18.9%)
School Nutrition Grant	1,206,100	819,300	386,800	47.2%
Alberta Education Conditional Grants	30,000	-	30,000	-
Alberta Teachers' Retirement Fund (ATRF)	59,115,000	56,736,000	2,379,000	4.2%
SUBTOTAL OTHER PROVINCIAL REVENUES	65,025,200	62,297,700	2,727,500	4.4%
CAPITAL AND IMR FUNDING				
Infrastructure Maintenance Renewal (IMR)	11,770,000	10,918,400	851,600	7.8%
Amortization of Capital Allocations and Expended Deferred Capital Revenue	41,736,300	45,259,000	(3,522,700)	(7.8%)
SUBTOTAL CAPITAL AND IMR FUNDING	53,506,300	56,177,400	(2,671,100)	(4.8%)
OTHER PROVINCIAL GRANTS	2,989,300	3,997,300	(1,008,000)	(25.2%)
OTHER ALBERTA SCHOOL AUTHORITIES	942,200	2,207,400	(1,265,200)	(57.3%)
TOTAL GOVERNMENT OF ALBERTA	\$ 1,104,058,400	\$ 1,126,694,500	\$ (22,636,100)	(2.0%)*
FEDERAL GOVERNMENT AND FIRST NATIONS	2,363,100	2,312,300	50,800	2.2%
FEES				
School Fees - School Generated Funds	13,949,700	13,949,700	-	-
Transportation Fees	8,802,500	7,672,700	1,129,800	14.7%
Lunch Program Fees	4,862,200	4,870,700	(8,500)	(0.2%)
Metro Continuing Education Fees	885,900	771,700	114,200	14.8%
Music Instrument & Other Material Fees	309,600	408,000	(98,400)	(24.1%)
SUBTOTAL FEES	28,809,900	27,672,800	1,137,100	4.1%
OTHER SALES AND SERVICES				
International Student Tuition	6,273,000	5,947,300	325,700	5.5%
Sales and Services - Schools & Central DUs	5,068,900	5,798,500	(729,600)	(12.6%)
Other Sales and Services - School Generated Funds	4,344,700	4,344,700	-	-
Secondments - Other Entities	1,213,900	1,255,200	(41,300)	(3.3%)
Adult Education	2,048,600	1,652,500	396,100	24.0%
SUBTOTAL SALES AND SERVICES	18,949,100	18,998,200	(49,100)	(0.3%)
INVESTMENT INCOME	2,401,800	4,039,200	(1,637,400)	(40.5%)
GIFTS AND DONATIONS				
School Gifts and Donations	7,245,800	8,547,300	(1,301,500)	(15.2%)
EPSB Foundation Support	400,100	411,500	(11,400)	(2.8%)
SUBTOTAL GIFTS AND DONATIONS	7,645,900	8,958,800	(1,312,900)	(14.7%)
FUNDRAISING - School Generated Funds	2,197,700	2,197,700	-	-
RENTAL OF FACILITIES	4,220,400	4,471,500	(251,100)	(5.6%)
TOTAL OPERATING REVENUE	\$ 1,170,646,300	\$ 1,195,345,000	\$ (24,698,700)	(2.1%)

* Total enrolment increased by three per cent; however, projected Government of Alberta revenue has decreased by two per cent.

**Edmonton Public Schools
2019-2020 Fall Revised Budget
Total Allocations**

		2019-2020 Fall Revised Budget	2019-2020 Spring Proposed Budget		Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
Revenue	*			*			
Operating Revenue		\$ 1,170,646,300	\$ 1,211,426,900		\$ (40,780,600)	(3.4%)	
Operating Reserve Funds Required ^A		56,455,706	4,933,662		51,522,044	1044.3%	A
Total Operating Revenue Required		<u>\$ 1,227,102,006</u>	<u>\$ 1,216,360,562</u>		<u>\$ 10,741,444</u>	<u>0.9%</u>	
School Allocations							
School Allocations Levels 1 to 8		\$ 679,496,894	\$ 673,428,017		\$ 6,068,877	0.9%	1
Other Supplemental School Allocations		167,462,894	163,576,690		3,886,204	2.4%	2
		846,959,788	837,004,707		9,955,081	1.2%	
School Generated Funds/External Revenues		37,060,472	38,544,120		(1,483,648)	(3.8%)	3
Subtotal School Allocations	72.0%	<u>884,020,260</u>	<u>875,548,827</u>	72.0%	<u>8,471,433</u>	<u>1.0%</u>	
Other Allocations							
Metro Continuing Education		13,666,028	13,648,870		17,158	0.1%	
External Revenue Allocations - Central		11,513,520	10,446,237		1,067,283	10.2%	4
Division Level Fixed Costs	7.0%	85,787,041	86,182,002	7.1%	(394,961)	(0.5%)	5
Division Level Committed Costs	8.1%	99,626,428	101,706,013	8.4%	(2,079,585)	(2.0%)	6
		210,593,017	211,983,122		(1,390,105)	(0.7%)	
Central Decision Units**	6.0%	73,373,729	70,552,979	5.8%	2,820,750	4.0%	
Subtotal Other Allocations		<u>283,966,746</u>	<u>282,536,101</u>		<u>1,430,645</u>	<u>0.5%</u>	
Alberta Teachers' Retirement Fund (ATRF)		<u>59,115,000</u>	<u>58,275,634</u>		<u>839,366</u>	<u>1.4%</u>	7
Total Budget Allocations		<u>\$ 1,227,102,006</u>	<u>\$ 1,216,360,562</u>		<u>10,741,444</u>	<u>0.9%</u>	

A Additional details around the Division's planned use of accumulated operating reserve will be presented at the public Board meeting on November 26, 2019.

* The amount as a percentage of the total allocations.

** The maximum expenditure for system administration and school board governance is 3.6 per cent. The total amount allocated to central decision units includes portions allocated to instruction and are not included in the 3.6 per cent cap calculation.

**Notes to the
2019-2020 Fall Revised Budget
Total Allocations**

Unless otherwise noted, variance explanations have been provided for amounts where the 2019-2020 fall revised budget differs from the 2019-2020 spring budget by more than five per cent.

1 School Allocations Levels 1 to 8

School allocations for the spring approved budget were based on high level enrolment projections which predict the number of students at each grade level and the number of students in need of specialized supports and services. These calculations have been updated using the actual September 30 headcount. For 2019-2020, there have been no changes to the per student allocation rates.

2 Other Supplemental School Allocations

Included in this category of school allocations are Equity Funds, Enhanced Support for Schools, amiskwaciy Academy base rent and Program Enhancement allocations. Specific changes to these allocations are detailed on the Direct Schools Allocations (Attachment IV).

3 School Generated Funds/External Revenues

School generated funds are funds raised in the community for student activities (such as drama, ski club, and school teams) under the control and responsibility of school management. The funds are collected and retained for expenses at the school level. The fall amount has been updated to reflect the 2018-2019 actual year end balance.

4 External Revenue Allocations - Central

This allocation is a flow through amount, whereby there is a direct revenue amount related to the allocation.

5 Division Level Fixed Costs

These allocations have been updated to reflect the anticipated fixed and committed costs for 2019-2020. Additional details on these costs have been included in Attachment V.

6 Division Level Committed Costs

This line represents an allocation for a variety of costs at the Division level to limit their impact to school budgets. Additional details on these costs have been included in Attachment V.

7 Alberta Teachers' Retirement Fund (ATRF)

This amount represents a flow-through of teacher retirement benefits paid by the province on behalf of our teachers and matches the revenue from the province.

**Edmonton Public Schools
2019-2020 Fall Revised Budget
Direct School Allocations**

	2019-2020 Fall Revised Budget	2019-2020 Spring Proposed Budget	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
School Allocations					
Kindergarten (half day)	\$ 18,806,922	\$ 20,350,134	\$ (1,543,212)	(7.6%)	1
Kindergarten (full day)	3,937,572	3,570,732	366,840	10.3%	1
Elementary	229,227,826	231,021,625	(1,793,799)	(0.8%)	
Junior High	99,415,190	98,267,084	1,148,106	1.2%	
Senior High	113,578,284	115,375,868	(1,797,584)	(1.6%)	5
International Students	2,990,736	2,670,300	320,436	12.0%	2
Special Needs Levels 4 - 8	139,378,280	128,142,700	11,235,580	8.8%	3
Institutions, Alberta School for the Deaf & Pre-Kindergarten Program Allocations	72,162,084	74,029,574	(1,867,490)	(2.5%)	4
Subtotal School Allocations	679,496,894	673,428,017	6,068,877	0.9%	
Other Supplemental School Allocations					
Base Allocation	52,495,599	52,874,201	(378,602)	(0.7%)	
Class Size Funding: K-3 School Allocations	41,927,630	42,118,577	(190,947)	(0.5%)	5
Class Size Funding: ECS Inclusive Learning	2,000,000	2,000,000	-	-	5
Plant Operation & Maintenance - Schools	20,332,305	20,332,305	-	-	
* First Nations, Métis and Inuit Education (FNMI)	8,942,425	8,505,933	436,492	5.1%	6
* Program Enhancement Allocations	16,321,199	14,353,295	1,967,904	13.7%	7
Addition to Basic	1,227,073	705,478	521,595	73.9%	8
School Fees Reduction (Provincial Fee Support)	2,660,800	2,660,800	-	-	
Equity Fund	9,300,000	7,800,000	1,500,000	19.2%	9
High Social Vulnerability	4,000,000	4,000,000	-	-	
Regional Collaborative Service Delivery (RCSD)	4,963,994	4,744,945	219,049	4.6%	10
Facility Use Payments - Christian Schools	1,346,792	1,346,792	-	-	
amiskwaciy Base Rent	1,300,160	1,281,010	19,150	1.5%	
Foundation Full-Day Kindergarten Funding	400,092	439,062	(38,970)	(8.9%)	11
Community Use of Schools	244,825	414,292	(169,467)	(40.9%)	12
Subtotal Other Supplemental School Allocations	167,462,894	163,576,690	3,886,204	2.4%	
Subtotal School and Other Supplemental Allocations	846,959,788	837,004,707	9,955,081	1.2%	
School External Revenues	37,060,472	38,544,120	(1,483,648)	(3.8%)	13
Total Direct School Allocations	\$ 884,020,260	\$ 875,548,827	\$ 8,471,433	1.0%	

* See Attachment IV^A - for a detailed breakdown of this line item.

Note: Some of the spring approved budget figures have been reclassified to conform to the comparable fall revised budget presentation.

**Edmonton Public Schools
2019-2020 Fall Revised Budget
Direct School Allocations
Detailed Breakdown - Other Supplemental School Allocations**

	2019-2020 Fall Revised Budget	2019-2020 Spring Proposed Budget	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
First Nations, Métis, and Inuit Education (FNMI)					
FNMI Per Student	\$ 8,501,425	\$ 8,064,933	\$ 436,492	5.4%	6
Transportation to amiskwaciy & Awasis Program	441,000	441,000	-	-	
	\$ 8,942,425	\$ 8,505,933	\$ 436,492	5.1%	

FNMI funding is based on the number of self-identified students at September 30. Out of the total amount received, the majority (84 per cent) is allocated directly to schools and the remainder (16 per cent) is allocated to a central decision unit to support FNMI education.

	2019-2020 Fall Revised Budget	2019-2020 Spring Proposed Budget	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
Program Enhancement Allocations					
New to District	\$ 4,500,000	\$ 4,500,000	\$ -	-	7
Guaranteed Enrolment	4,045,058	2,696,609	1,348,449	50.0%	7
Outreach Program	3,549,106	3,433,757	115,349	3.4%	7
Transfers from Institutions	300,000	300,000	-	-	7
Establishment Facilities Grant	2,000,000	1,589,871	410,129	25.8%	7
Establishment Grant New Schools	1,500,000	1,500,000	-	-	7
Establishment Program Grant	427,035	333,058	93,977	28.2%	7
	\$ 16,321,199	\$ 14,353,295	\$ 1,967,904	13.7%	

**Notes to the
2019-2020 Fall Revised Budget
Direct School Allocations**

Unless otherwise noted, variance explanations have been provided for amounts where the 2019-2020 fall revised budget differs from the 2019-2020 spring budget by more than five per cent.

1 Kindergarten

The variance is due to the number of Kindergarten students, at the September 30 count, being lower than spring projections.

2 International Students

The total number of international students continues to be steady and is projected to rise by the end of June 2020. The increase from the spring approved budget reflects the difference between projected and actual enrolment. More students are expected to arrive prior to second semester starting February 2020.

3 Special Needs Levels 4-8

School allocations for the spring approved budget are based on enrolment projections, which attempt to predict the number of students at each grade level and the number of students requiring specialized supports. The fall revised budget is based on an actual headcount at September 30th. It is expected that there will be differences in the student count between the spring approved budget and the fall revised budget.

4 Institutions, Alberta School for the Deaf & Pre-Kindergarten Program Allocations

The allocation for pre-Kindergarten programs in the spring is based on enrolment projections at 31 sites at full capacity. The fall revised budget is based on the actual number of children who were enrolled in a pre-Kindergarten program as of September 30, 2019.

5 Class Size Funding

On October 24th, 2019, the provincial government announced that class size funding has been discontinued. This funding was previously received for ECS to Grade 3 as well as high school. The allocation is provided to schools for the purpose of lowering class sizes and student to teacher ratios. As we assumed this funding would be continued for 2019-2020, it was included in the allocations used in the Division's fall budget.

6 First Nations, Métis, and Inuit Education (FNMI)

The per student allocation is based on the number of students who self-identify at September 30. The spring approved budget reflects the prior fall figure. The transportation portion of the allocation provides transportation for junior high students attending amiskwaciy Academy and elementary students attending the Awasis program.

7 Program Enhancement Allocations

New to Division

This allocation is held centrally and allocated to schools during the year to support students arriving after September 30.

Guaranteed Enrolment

This allocation provides a guaranteed amount of funds for approved special education programs where, due to low student enrolment, the student-driven allocation is not able to support the program. The guaranteed enrolment is provided based on 12 students for mild-moderate funded special education programs and seven students for severe funded special education programs. If the number of students registered in a special education program does not generate the guaranteed level of funding for that program, the school will receive funds to reach the guaranteed level.

Outreach Program

This allocation is provided to the Outreach and New Directions sites to cover fixed and committed costs in order to support high risk students that have been placed by the Division.

Transfers from Institutions

This allocation is given to schools for students who meet Division special needs coding criteria, who were enrolled in an institutional school on September 30, and will subsequently return to a school after that date.

Establishment Facilities Grant

This allocation provides financial support to physically accommodate students in schools identified for new alternative and special education programs. The annual amount varies depending on the number of new alternative and special education programs and any prior approved/deferred amounts.

**Notes to the
2019-2020 Fall Revised Budget
Direct School Allocations**

7 Program Enhancement Allocations continued

Establishment Grant New Schools

Both Thelma Chalifoux (Larkspur 7-9) and Soraya Hafez (McConachie K-6) schools are scheduled to open in September 2020. Staff (including principals) are required to start preparing for the opening in early 2020. In addition, there are other startup expenses not funded by the province. The Division has established a new school startup allocation of \$750K per school.

Establishment Program Grant

This allocation provides financial support for start up costs associated with the implementation of new programs. The annual amount of the allocation is \$100K which is then added to any prior approved/deferred amounts.

8 Addition to Basic

This allocation is for schools with unique situations that require additional funds for instructional and/or operational purposes. This allocation is analyzed and adjusted every budget cycle.

9 Equity Fund

In the spring approved budget, an allocation of \$7.8M was provided. In conjunction with the fall budget an additional \$1.5M was approved from the Division's surplus. Subsequent to schools and central completing their budgets, the provincial budget was released. As a result of a funding shortfall, a minimum surplus target for the equity fund is set at \$1.5M, in essence, bringing the balance of the Equity Fund dollars available back to \$7.8M.

10 Regional Collaborative Service Delivery (RCSD)

This allocation is matched to the grant provided to the school Division by RCSD.

11 Foundation Full-Day Kindergarten Funding

This allocation has been updated based on September 30 enrolment information and is directly linked to revenue from the Edmonton Public Schools Foundation.

12 Community Use of Schools

This allocation is updated in the fall revised budget and is based on actual usage during the prior school year.

13 School Generated Funds/External Revenues (SGF)

School generated funds are funds raised in the community for student activities (such as drama, ski club, and school teams) under the control and responsibility of school management. The funds are collected and retained for expenses at the school level. The fall budget amount has been updated to reflect the 2018-2019 actual year end balance.

**Edmonton Public Schools
2019-2020 Fall Revised Budget**

Other Allocations		2019-2020 Spring Proposed Budget	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
	2019-2020 Fall Revised Budget				
Division Level Fixed Costs					
Fiscal and Debt Services	\$ 55,203,556	\$ 56,950,517	\$ (1,746,961)	(3.1%)	1
Utilities	21,750,000	21,750,000	-	-	
Insurance	6,116,685	4,764,685	1,352,000	28.4%	2
High Speed Networking	2,716,800	2,716,800	-	-	
	85,787,041	86,182,002	(394,961)	(0.5%)	
Division Level Committed Costs					
Student Transportation	46,884,050	47,055,635	(171,585)	(0.4%)	
School Plant Operations & Maintenance	16,372,192	16,372,192	-	-	
Human Resources Supply Services	13,991,330	13,991,330	-	-	
Core Technology Enterprise Management	4,782,266	4,782,266	-	-	
* Language and Cultural Support	5,192,824	5,192,824	-	-	
Enterprise Systems	4,994,275	4,994,275	-	-	
Placeholder for Staffing Agreements	-	2,500,000	(2,500,000)	(100.0%)	3
Professional Improvement Leaves	1,640,000	1,640,000	-	-	
Board of Trustees	1,002,055	1,002,055	-	-	
Central Building Maintenance	1,000,000	1,000,000	-	-	
PeopleSoft Road Map	1,033,000	441,000	592,000	134.2%	4
Staff Development	650,000	650,000	-	-	
Election	480,000	480,000	-	-	
* Partnership Commitments	458,990	458,990	-	-	
Infrastructure Parking Allocation	405,000	405,000	-	-	
Audit	136,946	136,946	-	-	
Board Initiative Fund	45,000	45,000	-	-	
ASBA Membership	210,000	210,000	-	-	
PSBAA Membership	120,000	120,000	-	-	
District Feedback Survey	160,000	160,000	-	-	
District Awards	30,000	30,000	-	-	
Youth Engagement Model	26,000	26,000	-	-	
Trustee Transition Allowance	12,500	12,500	-	-	
	99,626,428	101,706,013	(2,079,585)	(2.0%)	
External Revenue Allocation	11,513,520	10,446,237	1,067,283	10.2%	5
Metro Continuing Education	13,666,028	13,648,870	17,158	0.1%	
	25,179,548	24,095,107	1,084,441	4.5%	
Central Decision Units					
** Office of the Superintendent	6,784,985	7,012,235	(227,250)	(3.2%)	6
** Corporate Services	24,327,559	24,279,559	48,000	0.2%	
** Finance and Infrastructure	20,980,008	18,980,008	2,000,000	10.5%	6
Inclusive Learning	10,465,189	9,465,189	1,000,000	10.6%	7
International Programs	1,179,000	1,179,000	-	-	
Curriculum and Resource Support	6,858,650	6,858,650	-	-	
Research and Innovation for Student Learning	1,802,089	1,802,089	-	-	
Student Information	976,249	976,249	-	-	
Central Decision Units	73,373,729	70,552,979	2,820,750	4.0%	
Central projected ending 2019-2020 surplus balances	-	-	-	-	
Total	\$ 283,966,746	\$ 282,536,101	\$ 1,430,645	0.5%	

* See Attachment V^A - for a detailed breakdown of this line item.

** See Attachment V^B - for a detailed breakdown of this line item.

Note: Some of the spring approved budget figures have been reclassified to conform to the comparable fall revised budget presentation.

Edmonton Public Schools
2019-2020 Fall Revised Budget
Other Allocations
Detailed Breakdown - Division Level Committed Costs

	2019-2020 Fall Revised Budget	2019-2020 Spring Proposed Budget	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
Language and Cultural Support					
First Nations, Métis, and Inuit (FNMI) Education	\$ 1,707,605	\$ 1,707,605	\$ -	-	
Diversity Education	2,373,460	2,373,460	-	-	
Languages Centre at Woodcroft	1,111,759	1,111,759	-	-	
	\$ 5,192,824	\$ 5,192,824	\$ -	-	
Partnership Commitments					
Partnership for Kids (All in for Youth)	\$ 192,000	\$ 192,000	\$ -	-	
Confucius Institute - program coordinator	205,490	205,490	-	-	
Cappies	20,000	20,000	-	-	
Community University Partnerships	12,500	12,500	-	-	
Careers: The Next Generation	10,000	10,000	-	-	
United Way	4,000	4,000	-	-	
Corporate Challenge	5,000	5,000	-	-	
Welcome to Kindergarten	10,000	10,000	-	-	
	\$ 458,990	\$ 458,990	\$ -	-	

Edmonton Public Schools
2019-2020 Fall Revised Budget
Other Allocations
Detailed Breakdown - Central Decision Units

	2019-2020 Fall Revised Budget	2019-2020 Spring Proposed Budget	Variance Fall vs Spring \$	Variance Fall vs Spring %	Notes
Office of the Superintendent					
Office of the Superintendent of Schools	\$ 595,569	\$ 595,569	\$ -	-	
Board Office and Strategic District Supports	1,182,642	1,182,642	-	-	
District Support Services	2,093,379	2,093,379	-	-	
General Counsel	657,408	657,408	-	-	
School Leadership Group A	382,778	382,778	-	-	
School Leadership Group B	384,015	434,015	(50,000)	(11.5%)	6
School Leadership Group C	355,511	382,761	(27,250)	(7.1%)	6
School Leadership Group D	377,061	427,061	(50,000)	(11.7%)	6
School Leadership Group E	378,311	428,311	(50,000)	(11.7%)	6
School Leadership Group F	378,311	428,311	(50,000)	(11.7%)	6
	\$ 6,784,985	\$ 7,012,235	\$ (227,250)	(3.2%)	
Corporate Services					
Communications	\$ 3,538,335	\$ 3,490,335	\$ 48,000	1.4%	
District Information Security	446,203	446,203	-	-	
District Records and FOIP Management	742,283	742,283	-	-	
District Technology	6,914,629	6,914,629	-	-	
Edmonton Public Schools Foundation	413,055	413,055	-	-	
Human Resources	12,273,054	12,273,054	-	-	
	\$ 24,327,559	\$ 24,279,559	\$ 48,000	0.2%	
Finance and Infrastructure					
Facilities Services & Building Operations	\$ 5,072,691	\$ 3,072,691	\$ 2,000,000	65.1%	6
Distribution Centre	1,563,667	1,563,667	-	-	
Financial Services	7,131,580	7,131,580	-	-	
Planning & Property Management	7,212,070	7,212,070	-	-	
	\$ 20,980,008	\$ 18,980,008	\$ 2,000,000	10.5%	

**Notes to the
2019-2020 Fall Revised Budget
Other Allocations**

Unless otherwise noted, variance explanations have been provided for amounts where the 2019-2020 fall revised budget differs from the 2019-2020 spring approved budget by more than five per cent.

1 Fiscal and Debt Services

This decision unit is responsible for debenture and capital loan principal payments, interest costs and the amortization cost for supported Division capital assets such as buildings.

2 Insurance

The insurance industry has experienced a significant hardening in 2019 resulting in higher premiums than previously anticipated. The total insurance premiums have increased by \$1.5M since the fall of 2018, which exceeded the projected increase of \$227K factored into the spring budget. As our underwriters will be monitoring our claims for the next two to three years, the hope is that with good risk management practices in place, the increase in rate should begin to decline in 2021-2022.

3 Placeholder for Staffing Agreements

The spring 2019-2020 proposed budget allocation represented the total potential implementation costs for staffing agreements that were not factored into the 2019-2020 unit costs. Funds were set aside under District Level Committed Costs so that individual school budgets are not impacted by any agreement terms or conditions that are ratified during 2019-2020. This allocation has been removed in the fall revised budget based on current economic conditions.

4 PeopleSoft Road Map

PeopleSoft, as it is currently implemented, does not support the needs of the Division relating to human resources data and also does not effectively support interfaces with other Division systems. As such, a three-year roadmap to make necessary improvements to the system was developed and approved. The variance from spring to fall is a result of committed funds for 2018-2019 not being fully expended and therefore carried forward to 2019-2020.

5 External Revenue Allocation

This allocation is a flow through amount, whereby, there is a direct revenue amount related to the allocation. These amounts are entered directly by central decision units and consist of items such as Distribution centre sales, lease revenue, after hours rental, secondment revenue, etc.

6 Changes in Central Decision Units

The Directors and Managing Directors committee (D/MD) have developed and implemented a streamlined and transparent approach for central decision units who are requesting changes to their base allocation and/or access to surplus funds. All changes and requests were discussed with the committee and then forwarded to the District Support Team (DST) for approval.

School Leadership Groups: The variance reflects a reduction to the base allocation in each assistant superintendent's cost centres.

Facilities Services & Building Operations: Infrastructure received carryforward surplus funds for work that commenced in 2018-2019 but will not be completed until 2019-2020. The Infrastructure Investment Framework represents \$1.75M and an additional \$250K is for the continuation of the Archibus upgrade. Additional details around the Division's planned use of accumulating operating reserve will be presented at the public Board meeting on November 26, 2019.

7 Inclusive Learning

Inclusive Learning received access to surplus funds in the amount of \$1M to help pay for student assessments completed by external professionals. Subsequent to schools and central completing their budgets, the provincial budget was released. Rather than re-opening the budget, Inclusive Learning has been tasked to find savings of at least \$1M within their cost centre by the end of the year, which may or may not result in a decrease of external assessments being undertaken.

**Edmonton Public Schools
Fall Enrolment Update 2019-2020**

Student Enrolment by Division	2019-2020 September 30 Actual Enrolment	2019-2020 Spring Projected Enrolment	2018-2019 September 30 Actual Enrolment	2019-2020 Variance Fall vs Spring		2019-20 vs 2018-19 Variance Fall vs Fall	
				#	%	#	%
Funded Students:							
Early Childhood Services (ECS)	9,522	10,253	9,186	(731)	(7.1%)	336	3.7%
Grades 1 -12:							
Elementary - Division I	24,107	23,867	23,750	240	1.0%	357	1.5%
Elementary - Division II	23,478	23,283	22,882	195	0.8%	596	2.6%
Junior High	22,209	21,785	20,896	423	1.9%	1,312	6.3%
Senior High	24,696	25,094	24,327	(398)	(1.6%)	369	1.5%
Subtotal - Enrolment Grades 1-12	94,489	94,029	91,855	460	0.5%	2,634	2.9%
Subtotal Funded Students	104,011	104,282	101,041	(271)	(0.3%)	2,970	2.9%
Subtotal Other Students	919	845	824	74	8.7%	95	11.5%
Total Student Enrolment	104,930	105,127	101,865	(197)	(0.2%)	3,065	3.0%

**Edmonton Public Schools
2019-2020 Fall Revised
Staff FTEs**

Staffing Group	2019-2020 Fall Revised		2019-2020 Spring Approved		Variance Fall vs Spring FTE	2018-2019 Fall	
	FTE	%	FTE	%		FTE	%
Schools							
Teaching FTE	5,309.38	62%	5,228.80	62%	80.58	5,168.78	62%
Support FTE	2,276.14	27%	2,231.94	27%	44.20	2,211.03	27%
Custodial FTE	641.85	8%	640.45	8%	1.40	631.94	8%
Exempt FTE	279.89	3%	275.69	3%	4.20	281.44	3%
Total Schools FTE	8,507.26	100%	8,376.88	100%	130.38	8,293.19	100%
Central Services							
Teaching FTE	183.05	19%	188.04	19%	(4.99)	207.29	19%
Support FTE	158.95	16%	161.92	16%	(2.97)	175.82	16%
Custodial FTE	66.50	7%	66.22	7%	0.28	67.22	6%
Maintenance FTE	194.00	20%	194.00	20%	-	244.00	22%
Exempt FTE	380.23	39%	371.94	38%	8.29	390.58	36%
Total Central Services FTE	982.73	100%	982.12	100%	0.61	1,084.91	100%
Metro Continuing Education							
Teaching FTE	9.85	26%	8.75	23%	1.10	8.72	25%
Support FTE	14.93	39%	15.27	40%	(0.34)	15.97	45%
Custodial FTE	0.69	2%	0.69	2%	(0.00)	0.69	2%
Exempt FTE	12.60	33%	13.25	35%	(0.65)	10.00	28%
Total Metro Cont. Ed. FTE	38.07	100%	37.96	100%	0.11	35.38	100%
Total FTEs	9,528.06		9,396.96		131.10	9,413.48	
Total by Group							
Teaching FTE	5,502.28	58%	5,425.58	58%	76.70	5,384.79	57%
Support FTE	2,450.02	26%	2,409.14	26%	40.88	2,402.83	26%
Custodial FTE	709.04	7%	707.35	8%	1.69	699.84	7%
Maintenance FTE	194.00	2%	194.00	2%	-	244.00	3%
Exempt FTE	672.72	7%	660.89	7%	11.83	682.02	7%
Total FTEs	9,528.06	100%	9,396.96	100%	131.10	9,413.48	100%

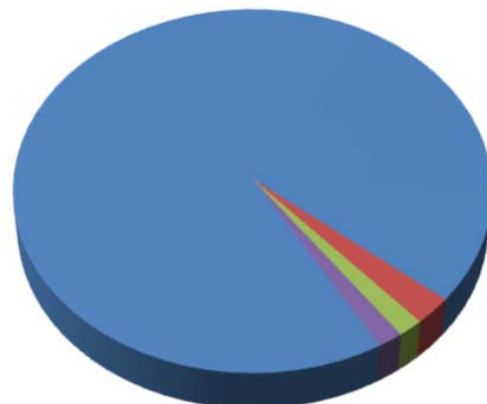
Edmonton Public Schools - Revenue & Expense Analysis

2019-2020 Fall Revised Budget

Revenue by source

(all dollar amounts are expressed in thousands)

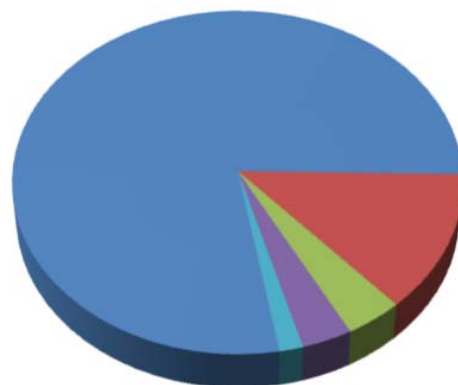
	2019-2020	
	\$	%
Government of Alberta	1,104,058	94.3%
Fees	28,810	2.5%
Sales and Services	18,949	1.6%
Other	18,829	1.6%
	1,170,646	100.0%



Expenses by program

(all dollar amounts are expressed in thousands)

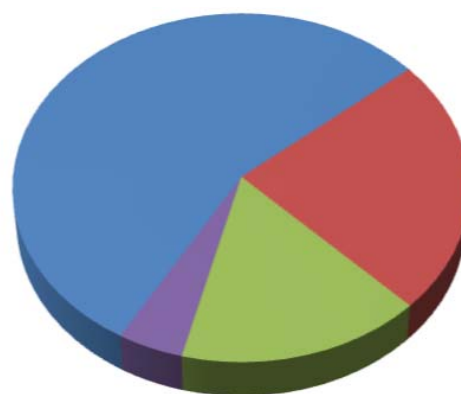
	2019-2020	
	\$	%
ECS - Grade 12 Instruction	957,736	78.0%
Plant Operations and Maintenance	160,096	13.0%
Transportation	47,696	4.0%
Board and System Administration	42,032	3.4%
External Services	19,541	1.6%
	1,227,102	100.0%



Expenses by object

(all dollar amounts are expressed in thousands)

	2019-2020	
	\$	%
Certificated salaries, wages and benefits expense	681,440	55.5%
Non-certificated salaries, wages and benefits expense	290,603	23.7%
Services, contracts and supplies expense	201,151	16.4%
Amortization & other expenses	53,909	4.4%
	1,227,102	100.0%



3020 Edmonton School District No. 7

School Jurisdiction Code and Name

FALL 2019 UPDATE TO THE 2019/2020 BUDGET: Page 1

	Fall 2019 Update to the Budget 2019/2020	Spring 2019 Budget Report 2019/2020	Variance	% Variance
OPERATIONS (SUMMARY)				
Revenues				
Alberta Education	\$1,058,390,600	\$1,095,865,700	(\$37,475,100)	-3.4%
Alberta Infrastructure	\$41,736,300	\$43,483,300	(\$1,747,000)	-4.0%
Other - Government of Alberta	\$2,989,300	\$2,853,300	\$136,000	4.8%
Federal Government and First Nations	\$2,363,100	\$2,403,300	(\$40,200)	-1.7%
Other Alberta school authorities	\$942,200	\$887,700	\$54,500	6.1%
Out of province authorities	\$0	\$0	\$0	0.0%
Alberta municipalities - special tax levies	\$0	\$0	\$0	0.0%
Property taxes	\$0	\$0	\$0	0.0%
Fees	\$28,809,900	\$30,556,800	(\$1,746,900)	-5.7%
Other sales and services	\$18,949,100	\$19,093,400	(\$144,300)	-0.8%
Investment income	\$2,401,800	\$3,123,200	(\$721,400)	-23.1%
Gifts and donation	\$7,645,900	\$6,995,000	\$650,900	9.3%
Rental of facilities	\$4,220,400	\$4,139,300	\$81,100	2.0%
Fundraising	\$2,197,700	\$2,025,900	\$171,800	8.5%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$0	\$0	\$0	0.0%
Total revenues	\$1,170,646,300	\$1,211,426,900	(\$40,780,600)	-3.4%
Expenses By Program				
Instruction - Early Childhood Services	\$74,279,191	\$62,703,378	\$11,575,813	18.5%
Instruction - Grades 1 - 12	\$883,457,151	\$888,759,768	(\$5,302,617)	-0.6%
Plant operations and maintenance	\$160,096,484	\$156,345,634	\$3,750,850	2.4%
Transportation	\$47,695,777	\$47,763,819	(\$68,042)	-0.1%
Board & system administration	\$42,032,097	\$40,532,077	\$1,500,020	3.7%
External services	\$19,541,306	\$20,255,886	(\$714,580)	-3.5%
Total Expenses	\$1,227,102,006	\$1,216,360,562	\$10,741,444	0.9%
Annual Surplus (Deficit)	(\$56,455,706)	(\$4,933,662)	(\$51,522,044)	-1044.3%
Expenses by Object				
Certificated salaries & wages	\$548,499,997	\$540,957,844	\$7,542,153	1.4%
Certificated benefits	\$132,940,177	\$131,090,854	\$1,849,323	1.4%
Non-certificated salaries & wages	\$229,807,712	\$226,912,452	\$2,895,260	1.3%
Non-certificated benefits	\$60,794,871	\$60,725,017	\$69,854	0.1%
Services, contracts and supplies	\$201,150,624	\$200,333,974	\$816,650	0.4%
Amortization expense - supported	\$41,736,289	\$43,483,247	(\$1,746,958)	-4.0%
Amortization expense - unsupported	\$11,370,107	\$12,087,945	(\$717,838)	-5.9%
Interest on capital debt - supported	\$0	\$0	\$0	0.0%
Interest on capital debt - unsupported	\$344,729	\$344,729	\$0	0.0%
Other interest and finance charges	\$457,500	\$424,500	\$33,000	7.8%
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%
Other expenses	\$0	\$0	\$0	0.0%
Total Expenses	\$1,227,102,006	\$1,216,360,562	\$10,741,444	0.9%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2019	\$49,993,100	\$44,432,212	\$5,560,888	12.5%
Accumulated Surplus from Operations - August 31, 2020	\$2,537,400	\$41,998,550	(\$39,461,150)	-94.0%
Capital Reserves - August 31, 2019	\$42,246,900	\$46,074,294	(\$3,827,394)	-8.3%
Capital Reserves - August 31, 2020	\$9,129,400	\$23,877,594	(\$14,748,194)	-61.8%
Certificated Staff FTE's				
School based	5,309.4	5,228.8	80.6	1.5%
Non-school based	192.9	196.8	(3.9)	-2.0%
Total Certificated Staff FTE's	5,502.3	5,425.6	76.7	1.4%
Non-Certificated Staff FTE's				
Instructional	2,622.0	2,570.4	51.6	2.0%
Plant operations & maintenance	954.0	952.4	1.6	0.2%
Transportation	17.3	18.3	(1.0)	-5.5%
Other non-instructional	432.5	430.3	2.2	0.5%
Total Non-Certificated Staff FTE's	4,025.8	3,971.4	54.4	1.4%

Attestation of Secretary-Treasurer/Treasurer:

This information was formally received by the Board of Trustees at the meeting held on :

November 26, 2019

**Please complete the attached Comment Sheet to provide information regarding any material (>5% for revenues, expenses, fees, reserves, and surpluses, or >3% for staffing & enrolment) changes from the Spring Budget to the Fall forecast as identified in yellow above as well as any other pertinent information.

3020 Edmonton School District No. 7

School Jurisdiction Code and Name

FALL 2019 UPDATE TO THE 2019/2020 BUDGET: Page 2

	Fall 2019 Update to the Budget 2019/2020	Spring 2019 Budget Report 2019/2020	Variance	% Variance
FEE & SALES TO PARENTS & STUDENTS				
Fees				
Transportation	\$8,802,500	\$9,119,400	(\$316,900)	-3.5%
Basic instruction supplies	\$0	\$0	\$0	0.0%
Lunchroom Supervision & Activity Fees	\$4,862,200	\$4,983,000	(\$120,800)	-2.4%
Technology user-fees	\$0	\$0	\$0	0.0%
Alternative program fees	\$111,500	\$227,440	(\$115,940)	-51.0%
Fees for optional courses	\$2,973,600	\$3,902,459	(\$928,859)	-23.8%
ECS enhanced program fees	\$0	\$0	\$0	0.0%
Activity fees	\$7,962,250	\$7,583,579	\$378,671	5.0%
Other fees to enhance education	\$885,900	\$802,400	\$83,500	10.4%
Extra-curricular fees	\$2,552,550	\$3,077,097	(\$524,547)	-17.0%
Non-curricular supplies, materials, and services	\$659,400	\$861,425	(\$202,025)	-23.5%
Non-curricular travel	\$0	\$0	\$0	0.0%
Other fees	\$0	\$0	\$0	0.0%
Total fees	\$28,809,900	\$30,556,800	(\$1,746,900)	-5.7%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$1,012,500	\$1,283,069	(\$270,569)	-21.1%
Special events	\$1,166,800	\$1,362,155	(\$195,355)	-14.3%
Sales or rentals of other supplies / services	\$1,248,500	\$897,294	\$351,206	39.1%
Out of district student revenue	\$0	\$0	\$0	0.0%
International and out of province student revenue	\$6,273,000	\$6,413,300	(\$140,300)	-2.2%
Adult education revenue	\$2,048,600	\$2,131,700	(\$83,100)	-3.9%
Preschool	\$0	\$0	\$0	0.0%
Child care & before and after school care	\$0	\$0	\$0	0.0%
Lost item replacement fees	\$0	\$0	\$0	0.0%
Bulk Supply Sales	\$0	\$0	\$0	0.0%
Library fines, book donations	\$167,300	\$215,664	(\$48,364)	-22.4%
Other (Describe)	\$0	\$0	\$0	0.0%
Other (Describe)	\$0	\$0	\$0	0.0%
0	\$0	\$0	\$0	0.0%
0	\$0	\$0	\$0	0.0%
Total other sales	\$11,916,700	\$12,303,182	(\$386,482)	-3.1%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	69,793.0	68,935.0	858.0	1.2%
Eligible funded students - Grades 10 to 12	24,696.0	25,094.0	(398.0)	-1.6%
Other students	640.0	845.0	(205.0)	-24.3%
Home ed and blended program students	279.0	302.0	(23.0)	-7.6%
Total Enrolled Students, Grades 1-12	95,408.0	95,176.0	232.0	0.2%
Early Childhood Services (ECS)				
Eligible funded children - ECS	9,522.0	10,253.0	(731.0)	-7.1%
Other children	-	-	-	0.0%
Program hours	475.0	475.0	-	0.0%
ECS FTE's Enrolled	4,761.0	5,126.5	(365.5)	-7.1%

Attestation of Secretary-Treasurer/Treasurer:

This information was formally received by the Board of Trustees at the meeting held on :

November 26, 2019

****Please complete the attached Comment Sheet to provide information regarding any material (>5% for revenues, expenses, fees, reserves, and surpluses, or >3% for staffing & enrolment) changes from the Spring Budget to the Fall forecast as identified in yellow above as well as any other pertinent information.**

3020 Edmonton School District No. 7

School Jurisdiction Code and Name

FALL 2019 UPDATE TO THE 2019/2020 BUDGET

Comments/Explanations of changes from original Spring 2019/2020 Budget Report:

1. Explain any changes in revenue or fee items >5% (any highlighted items in cells S10-S25 on Page 1 or cells S10 - S22 and S26 - S40 on Page 2):

PAGE 1

Other Alberta School Authorities This amount represents projected revenue from other school divisions for their sponsored students. Also included are visiting ECS children from organizations such as Getting Ready for Inclusion Today (GRIT). Amounts in the spring are based on projections while fall numbers are based on actuals.

Investment Income The decrease is based on the projected cash flow analysis for the Division. This takes into account current interest rates and anticipated withdrawals from our GIC investment account. As a result of having to use our surplus to balance the current year, we are anticipating the need to draw down our investment by approximately \$60M during 2019-2020.

School Gifts and Donations/Fundraising - School Generated Funds This revenue line is an estimate of school generated gifts and donations. These funds are restricted to support the activities and programs at our schools and are directly offset by related expenditures. Schools typically don't fully budget for these in the spring as there is uncertainty around these initiatives.

PAGE 2

Alternative program fees; fees for optional courses; extra curricular; and non-curricular fees: Spring numbers are based on actual ending balances in the the most recent prior year, 2017-2018, and adjusted for projected enrolment. A similar process is followed in the fall which is based on the most recent prior year, 2018-2019 actuals.

Other fees to enhance education: The variance is Metro Continuing Education (MCE) fees is a result of higher enrolment in the fall as opposed to the spring proposed budget.

Other Sales to Parents & Students (same note for all in this category): Spring numbers are based on actual ending balances in the the most recent prior year, 2017-2018, and adjusted for projected enrolment. A similar process is followed in the fall, based on the most recent prior year, 2018-2019 actuals.

2. Explain any changes in program expenses >5% (any highlighted items in cells S28 - S33 on Page 1):

Instruction - ECS: The variance from spring to fall is a result of a change in the composition of students. The fall also reflects a reclass of expenses to match revenue that is more in alignment with actual expenses year over year.

3. Explain any changes in expenses by object >5% (any highlighted items in cells S38 - S49 of Page 1):

Amortization expense unsupported: The variance from fall to spring is the result of some capital items' projected completion date being changed from 2019-2020 to 2020-2021.

Other interest and finance charges: Schools and central departments are increasing the acceptance of credit cards for various payments to the Division. As such, per transaction merchant fees are also projected to increase.

4. Explain any changes in projected Accumulated Operating Surplus and Capital Reserves as at August 31, 2019 or August 31, 2020 by >5% (any highlighted items in cells S53 - S56 on Page 1):

Accumulated Surplus August 31, 2019: The spring budget was based on trending projections at that time, while the fall update is based on the actual ending balance.

Accumulated Surplus August 31, 2020: In the spring, the Board approved the release of a \$4.9M from the accumulated surplus. This fall, the Board approved an additional release of \$17.2M for division projects. There was another additional release of \$34.4M to support the difference in provincial revenue from our budget assumptions prior to the release of the October 24th provincial budget. Additional information can be found in the divisions "Surplus plan 2019-2020" report located on the Divisions public website.

Capital Reserves August 31, 2019: The spring budget was based on trending projections at that time, while the fall update is based on the actual ending balance.

Capital Reserves August 31, 2020: The variance is represented by some projects not finalized in 2018-2019 and also an additional approval in the fall for release of funds in support of the following:

- **Growth Accommodation \$10M** - While some relief in K-9 schools will be provided through portables, work will still likely be required to accommodate growth with the majority being high school spaces in advance of September 2020.
- **Special Needs District Centre Program Establishments \$4M** - Each year, Programs and Student Accommodation supports the establishment of Special Needs District Centre programs in response to demonstrated demand across the Division. A committee of central leaders reviews the data and communicates with schools in order to determine the need for programs. Infrastructure supports any facility modifications required for program establishments; this can include programs such as Behaviour and Learning Assistance, Opportunity, Aspen, Community Living Skills, Individual Support, Interactions and Mental Health Classrooms. Required facility modifications to support programming vary at each location and may include items such as washroom modifications, removal or installation of cabinetry, installation of sinks, painting and flooring. Infrastructure, schools and Inclusive Learning work together to define the needs of the space specific to the programming and students.

5. Explain change in total certificated staff >3% (if cell S59 or S60 on Page 1 is highlighted) or non-certificated staff >3% (any highlighted items in cells S64 - S67 on Page 1):

Transportation: There was an error in the spring budget where one staff member was accounted for twice. This error has been corrected in the fall update.

6. Explain change in enrolment >3% (if cell S48 or cell S54 on Page 2 is highlighted):

Other students: In the spring budget Other students included home education and blended students in error, resulting in a variance from spring to fall. Spring numbers are based on projections while fall numbers are updated to reflect actual enrolment.

Home ed and blended program students: Spring numbers are based on projections while fall numbers are updated to reflect actual enrolment.

Eligible funded children ECS: Spring numbers are based on projections while fall numbers are updated to reflect actual enrolment.

Attestation of Secretary-Treasurer/Treasurer:

This information was formally received by the Board of Trustees at the meeting held on :

November 26, 2019