



NORTHLAND SCHOOL DIVISION NO. 61

REGULAR BOARD MEETING NO. 19-10

AGENDA

Location: Days Inn, 10010-179A Street, Edmonton, AB
 Room: Lindon Room
 Date & Time: Friday, November 22, 2019, 9:00 a.m.
 Timed Event: Auditor Visit 1:00 pm

Note: If agenda is ahead of schedule, items will be moved up

A. CALL TO ORDER (9:00 a.m.) Chair Guild

No.	Title	Responsible	Action	Page No.
1.	Recognition of Traditional Lands	Chair Guild		
2.	Opening Prayer, Cultural Reflection or Reflection	Trustee Gladue		
3.	Approval of Agenda	All	Motion to approve	
4.	In-Camera	All	Motion in/out of in-camera	
			Motions coming from in-camera if applicable	

B. CONSENT AGENDA (Motion to approve) – Page 3

No.	Title	Responsible	Action	Page No.
1.	Board Meeting Minutes – October 26, 2019	All	Approval	4
2.	Special Meeting Minutes – November 2, 2019	All	Approval	12
3.	Business Arising from Previous Meetings - Board Action Items	Secretary-Treasurer Rasmuson	Information	14
4.	Board Chair Report	Chair Guild	Information	15
5.	Association Reports	All	None Received	
6.	Acting Superintendent Report	Acting Superintendent Spencer-Poitras	Information	16
7.	Committee and/or Board Representative Reports	All	None Received	
8.	Trustee Activity Reports	Trustees	None Received	
9.	Board Advisor Report	Board Advisor Byers	Information	22
10.	Enrollment Update	Associate Superintendent HR Oginski	Information	23

C. ACTION ITEMS

No.	Title	Responsible	Action	Page No.
1.	Policy 5 – Role of the Chair	Board Advisor Byers	Motion – Third Reading	26
2.	Policy 3 – Appendix B Trustee and Administration Working Relationships Guidelines	Board Advisor Byers	Motion – Third Reading	30
3.	Every Learning Season Calendar/Balanced Calendar	Acting Superintendent Spencer-Poitras	Approval	37
4.	Policy 6 – Role of the Vice Chair	Board Advisor Byers	Approval – First and Second Reading	39



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			Approval - Third and Final Reading	
5.	Annual Education Results Report (AERR) & 3 Year Education Plan	Acting Superintendent Spencer-Poitras	Review - Approve	41
6.	Audited Financial Statements **Timed Agenda Item	Secretary-Treasurer Rasmuson	Approval	73
7.	Fall Budget/Transfers to Reserves	Secretary-Treasurer Rasmuson	Approval	125
8.	Locally Developed Course – Traditional Land Based Learning	Acting Superintendent Spencer-Poitras	Approval	134
9.	Audit & Finance Committee Appointments	Secretary-Treasurer Rasmuson	Approval	136

D. RECESS

E. MONITORING REPORTS (Motion to receive as information) – Page 137

No.	Title	Responsible	Action	Page No.
1.	Board Chair Highlights - Board Budget	Chair Guild	Information - Discussion	138
2.	Acting Superintendent Highlights - AP 155 – Event Protocol	Acting Superintendent Spencer-Poitras	Information-Discussion	140
3.	Area 3 Associate Superintendent Report	Associate Superintendent - Stensland	Information-Discussion - Handout	144
4.	School Viability Studies	Acting Superintendent Spencer-Poitras	Information - Discussion	152
5.	Student Engagement Attendance & Completion Report	Director of Student Engagement Tessier	Information – Discussion	153

F. PRELIMINARY DISCUSSION OF BOARD ITEMS

No.	Title	Responsible	Action	Page No.
1.	Legal and Fiduciary Responsibilities	Secretary-Treasurer Rasmuson	Information	161
2.	Policy 10 – Policy Making	Board Advisor Byers	Information – Discussion	162
3.	Board Budget Analysis	Board Advisor Byers Chair Guild	Information - Discussion	173

G. ADJOURNMENT & CLOSING CULTURAL REFLECTION

~ Christmas Celebration 6:00 pm Homefire Grill 18210-100 Avenue NW Edmonton, AB ~

“Our students love to come to school in Northland”



TO: THE BOARD OF TRUSTEES **DATE:** NOVEMBER 22, 2019
SUBMITTED BY: SECRETARY-TREASURER, T. RASMUSON
SUBJECT: APPROVAL OF CONSENT AGENDA
REFERENCE(S) & ATTACHMENTS:

RECOMMENDATION:

THAT the Board of Trustees approves the consent agenda which approves the items as follows:
B1 - Minutes of October 26, 2019 Board meeting are approved as attached/amended
B2 - Minutes of November 2, 2019 Special Meeting are approved as attached/amended

The following reports are received as information:

- B4 - Board Action Items**
- B5 - Board Chair Report**
- B6 - Acting Superintendent Report**
- B7 – Board Advisor Report**
- B8 – Enrollment Report**

BACKGROUND:

The consent agenda process is based on the assumption that everyone reads all the consent agenda items, and asks questions outside the meeting. Questions about the items can be directed to the Superintendent, who will answer them by email, letting all trustees know the question, and the response.

Consent agenda items can be pulled from the consent agenda and put into the regular agenda if a trustee feels there needs to be action on something contained in the item. This needs to be done prior to the approval of the agenda and simply requires a trustee to request the item be pulled from the consent agenda and placed on the regular agenda.

RISK ANALYSIS:



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REGULAR BOARD MEETING NO. 19-09

MINUTES

Location: Metis Settlements General Council, 10335 – 172 Street NW Edmonton

Date & Time: Saturday, October 26, 2019 AT 9:00 AM

Present - Trustees: Cathy Wanyandie – Ward 2, Randy Anderson – Ward 3, Jesse Lamouche – Ward 4 (Telephone), Louis Cardinal – Ward 5, Silas Yellowknee – Ward 6, Robin Guild – Ward 7 Chair, Loretta Gladue – Ward 8, Rubi Shirley – Ward 9, Jules Nokohoo – Ward 10 Vice-Chair, Karen Telford – Ward 11

Present – Staff: Nancy Spencer-Poitras – Acting Superintendent, Dermot Madden – Associate Superintendent – Area 1, Tim Stensland Associate Superintendent – Area 3, Trudy Rasmuson – Secretary-Treasurer, Curtis Walty – Communications Coordinator, David Cox – Facilities Manager, Judy Ducharme – Executive Secretary

Regrets: Maddy Daniels – Ward 1, Wes Oginski – Associate Superintendent HR, Krystal Potts – Executive Assistant

A. CALL TO ORDER (9:00 a.m.) Chair Guild

1. Chair Guild called the meeting to order at 9:00 a.m. with a traditional lands' acknowledgement.
2. Trustee Cardinal provided an opening prayer.
3. **Adopt Agenda**
MOTION: Trustee Yellowknee moved that the Board of Trustees acknowledge that Trustees have reviewed and approve the agenda as presented. 24926/19 CARRIED
4. **In-Camera Session**
MOTION: Trustee Yellowknee moved that the meeting go in-camera at 9:03 a.m. 24927/19 CARRIED

In-Camera break – 10:11 am – 10:16 am.

Regular Session

MOTION: Trustee Yellowknee moved that the meeting revert to regular session at 11:26 a.m. 24928/19 CARRIED

Board Approval of Trustee Expenses – Trustee Daniels Claim

The board members reviewed the attachments and discussed the expenses claimed against the policy. Chair Guild conditionally approved the amended expenses which was not approved by Trustee Daniels and subject to approval from the Board.



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MOTION: Trustee Telford moved that the Board of Trustees approve Trustee Daniels amended claim to \$5,010.91 as per attached. 24929/19 CARRIED

Board Approval of Trustee Expenses – Trustee Wanyandie Corporate Credit Card Use

The board members reviewed the attachments and discussed the use of the Corporate Credit Card use against the policy. The members discussed changes.

MOTION: Trustee Telford moved that the Board of Trustees approve amending policy to enable the use of the corporate credit card for fuel purchase in emergent situations with pre-approval of the chair to allow the trustees to attend NSD meetings.

24930/19 CARRIED

Correspondence from Acting Superintendent N. Spencer-Poitras

The board members reviewed the letter and report provided for the discussion.

MOTION: Trustee Yellowknee moved that the Board of Trustees Conduct a Code of Conduct hearing based on the Fact-Finding Investigation Report regarding Trustee Maddy Daniels. 24931/19 CARRIED

B. CONSENT AGENDA

1. Adopt Consent Agenda

MOTION: Trustee Gladue moved that the Board of Trustees approves the consent agenda which approves the items as follows:

- Minutes of September 20, 2019 Board meeting are approved and attached.
- Minutes of October 10, 2019 Special Meeting are approved as amended.
- The following reports are received as information:

Board Chair Report

Acting Superintendent Report

Board Advisor Report

- Trustee Activity Reports for Trustee Shirley and Trustee Telford reports as amended.

24932/19 CARRIED



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C. ACTION ITEMS

1. Policy 5 – Role of the Chair

The board members reviewed the proposed changes to the policy.

MOTION: Trustee Yellowknee moved that the Board of Trustees approve the second reading of Policy 5 Role of the Chair as presented and attached. 24933/19 CARRIED

2. Policy 3 – Appendix B Trustee Working Relationship Guidelines

The board members reviewed the proposed changes to the policy.

MOTION: Trustee Yellowknee moved that the Board of Trustees approve the second reading of Policy 3 Appendix B Trustee & Administration Working Relationship Guidelines as presented and attached. 24934/19 CARRIED

3. Policy 16 – Recruitment and Selection of Personnel

The board members reviewed the proposed changes to the policy as per second reading and acknowledged changes to 3.2 – add “including reviewing the interview questions”.

MOTION: Trustee Yellowknee moved that the Board of Trustees approve the third and final reading to changes to Policy 16, Recruitment and Selection of Personnel, as amended. 24935/19 CARRIED

4. Policy 20 – Teacher Housing

The board members reviewed the proposed changes to the policy.

MOTION: Trustee Yellowknee moved that the Board of Trustees approve the third and final reading to changes of Policy 20, Housing as presented and attached. 24936/19 CARRIED

5. Policy 8 – Board Committees

The board members reviewed the proposed changes to the policy and acknowledged changes to 13.3, 13.3.1.2, 13.3.1.3 and 13.3.1.4.

MOTION: Trustee Yellowknee moved that the Board of Trustees third and final reading of Policy 8, Board Committees as amended. 24937/19 CARRIED

6. Board Evaluation Date

The evaluation was originally scheduled to take place November 21, 2019. However, a meeting with the Minister of Education was scheduled for that date, so the evaluation was re-scheduled for November 20, 2019. The meeting with the Minister will also be held



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on November 21, 2019, and will be 30 minutes, from 3:30 – 4:00 p.m. This would allow for the board evaluation to be held 9:00 a.m. to 3:00 p.m. This would be a more efficient use of the board's time, and minimize costs.

MOTION: Trustee Anderson moved that the Board of Trustees hold the board evaluation on Thursday, November 21, 2019. 24938/19 CARRIED

7. Expense Claims on Website

The board discussed the reasons for posting as well as reviewed the examples provided.

MOTION: Trustee Telford moved that the Board of Trustees approve board monthly honoraria/expense claims to be made available on the Northland School Division website beginning October 26 2019. 24939/19 CARRIED

8. Cooperative Transportation Agreement with GYPSD

Secretary-Treasurer Rasmuson provided a brief background to the transportation agreement.

MOTION Trustee Wanyandie moved that the Board of Trustees direct administration to enter into a reciprocal agreement with Grande Yellowhead School Division to transport and claim for funding the students that each division transports. 24940/19 CARRIED

9. Board Appointments – Local Bargaining and ASBA – Zone 1

In the September 20, 2019 regular board meeting there was a change to the Local Bargaining Committee and needed to be confirmed at this meeting. The board asked for volunteers for the ASBA – Zone 1 representative.

MOTION: Trustee Yellowknee moved that the Board of Trustees to approve Trustee Lamouche, Trustee Nokohoo and Trustee Anderson as members of the Local Bargaining Committee for Northland School Division and Trustee Anderson as the ASBA Zone 1 Representative. 24941/19 CARRIED

10. Board Strategic Plan

Acting Superintendent Spencer-Poitras led the board in the discussion in reviewing the Strategic Planning session held September 12-13, 2019.

MOTION: Trustee Gladue moved that the Board of Trustees approve the Northland School Division Strategic Plan for Board Priorities 2019-2020, as amended. 24942/19 CARRIED



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11. Calling Lake Playground Construction Contract

Secretary-Treasurer Rasmuson provided a background of the tendering process and presented the board with the successful bid for consideration.

MOTION: Trustee Gladue moved that the Board of Trustees award the tender for the construction of the Calling Lake Playground to Blue Imp in the amount of \$196,475 plus GST. 24943/19 CARRIED

D. RECESS

E. MONITORING REPORTS (Motion to receive as information)

1. Monitoring Reports

MOTION: Trustee Yellowknee moved that the Board of Trustees receive the following items as information and discussion: 24944/19 CARRIED

- Board Chair Highlights
 - Spoke about housing concerns.
 - Spoke to the board budget and to be aware of budget.
 - Community Consultation meeting in Wabasca re: Joint High School
 - Chair Guild declared conflict and will not be attending any future conversations.
 - Trustee Yellowknee declared conflict.
 - Trustee Cardinal declared conflict.
 - Trustee Gladue declared conflict.

MOTION: Trustee Lamouche moves the Board of Trustees excuse Chair Guild, Trustee Yellowknee, Trustee Cardinal and Trustee Gladue due to a conflict of interest.

24945/19 CARRIED

- Chair Guild, Trustee Yellowknee, Trustee Cardinal and Trustee Gladue left the room at 1:17 p.m.
- Vice Chair Nokohoo took over role as chair.
- Acting Superintendent Spencer-Poitras and Trustee Anderson provided a brief background to the topic and gave a synopsis of the community meeting held in Wabasca on October 22, 2019.
 - Acting Superintendent Spencer-Poitras spoke to the modernization of Mistassiniy School.
 - Facilities Manager Cox spoke to the items deferred at the Mistassiniy School in the anticipation of the idea of the joint high school.



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- The board of trustees had a discussion on the options.

MOTION: Trustee Lamouche moved that the Board of Trustees support the concept of a joint high school and to move forward on the modernization of Mistassini School.

24946/19 CARRIED

- Chair Guild, Trustee Yellowknee, Trustee Cardinal and Trustee Gladue joined the meeting at 1:32 p.m.
- Chair Guild resumed role of the chair.
- Acting Superintendent Highlights
 - Acting Superintendent Spencer-Poitras provided details to the points in her report.
- Area 2 Associate Superintendent Report
 - Acting Superintendent Spencer-Poitras spoke to the report presented.
- 2019-2020 Guide to Education
 - Acting Superintendent Spencer-Poitras spoke to the guide as presented.
- First Nation, Metis and Inuit Learner Services Report
 - Associate Superintendent Area 1 Madden presented the report.
- Facilities Report
 - Facilities Manager Cox provided power point presentation and video on Energy Efficiencies.
- Susa Creek Lunch Program
 - Secretary-Treasurer Rasmuson provided background regarding the number of students receiving lunch at the Susa Creek school.
 - The board discussed similar situations in other schools.
 - The board brainstormed options for the community.
 - Trustee Lamouche left the meeting at 3:45 p.m.

MOTION: Trustee Yellowknee moved that the Board of Trustees gives notice it will stop providing a no-cost lunch program to students attending Grande Yellowhead School Division as of Dec 31, 2019 and directs administration to address any outstanding operational issues associated with providing hot lunches to students attending Grande Yellowhead School Division until Dec 31, 2019.

24947/19 CARRIED

- Recorded vote
 - In favor:
 - Trustee Yellowknee
 - Trustee Gladue
 - Trustee Telford
 - Trustee Shirley
 - Trustee Anderson
 - Chair Guild



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- Vice-chair Nokohoo
- Opposed
 - Trustee Wanyandie

ACTION: Administration to formulate a communication plan and arrange a community meeting.

- Draft Fall Budget
 - Secretary-Treasurer Rasmuson provided a verbal background of the Draft Fall Budget.
 - Discussion around on-going communication with regards to the budget changes.
 - Secretary-Treasurer Rasmuson provided options to off-set the budget for the Boards' consideration.
 - Discussion on utilizing video and teleconference capabilities for professional development, meetings and gatherings.

MOTION: Trustee Yellowknee moved that the Board of Trustees direct administration to blend of option # 1 and option #2 to reduce the deficit by \$3.653 million.

24948/19 CARRIED

- Enrollment Report
 - Received for information.

F. PRELIMINARY DISCUSSION OF BOARD ITEMS

1. Preliminary Discussion of Board Items

- Every Learning Season Calendar/Balanced Calendar – direction to hold community consultations for feedback on proposed calendar.
- Policy 10 – Policy Making – Move to November meeting.
- Policy 6 – Role of the Vice Chair – Move to November meeting.
- Renewal of Co-Management Agreement with Fort McKay First Nation – Associate Superintendent Area 3 Stensland provided a copy of the Co-Management Education Agreement and highlighted the changes to be in effect November 1, 2019.

MOTION: Trustee Yellowknee moved that the Board of Trustees approve the amendments and three-year extension to the Co-Management Education Agreement with Fort McKay First Nation

24949/19 CARRIED



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G. ADJOURNMENT & CLOSING CULTURAL REFLECTION

1. Adjournment

MOTION: Trustee Yellowknee moved that the Board of Trustees declare the meeting adjourned at 5:16 p.m. **24950/19 CARRIED**

2. Closing Cultural Reflection

Trustee Yellowknee provided a closing prayer.

3. Board Assessment Tool Survey

Reminder for Trustees to complete the survey in the link that Executive Secretary Ducharme will send out.

Robin Guild, Board Chair

Trudy Rasmuson, Secretary-Treasurer

Recording Secretary: Judy Ducharme, Executive Secretary



**NORTHLAND SCHOOL DIVISION
SUPERINTENDENT OF SCHOOLS/CEO SEARCH
SPECIAL BOARD MEETING AGENDA**

**AGENDA
SPECIAL BOARD MEETING
November 2, 2019
1:00 P.M.**

Present: Robin Guild - Ward 7 Chair, Terry Gunderson – ASBA

Present: Via teleconference
Rubi Shirley - Ward 9, Louis Cardinal – Ward 5, Karen Telford – Ward 11, Jesse Lamouche – Ward 4, Jules Nokohoo – Ward 10, Randy Anderson – Ward 3

Regrets: Maddy Daniels – Ward 1, Loretta Gladue – Ward 8

Absent: Cathy Wanyandie – Ward 2, Silas Yellowknee – Ward 6

Recording Secretary: Judy Ducharme, Executive Secretary to the Board and Corporate Services

1. Approval of Agenda
Chair Guild called the meeting to order at 1:10 p.m.

Motion #24951/19 – Trustee Shirley moves that the Board of Trustees approve the agenda as presented. CARRIED

2. Selection of Superintendent/CEO

Motion #24952/19 – Trustee Nokohoo moves that the Board of Trustees make an offer of employment for the position of Superintendent of Schools/CEO of Northland School Division to candidate # 4, conditional on receipt of ministerial approval, mutual agreement on a contract of employment, and a criminal record check and a child intervention record check both satisfactory to the Board. CARRIED

3. Conclusion of Contract

Motion #24953/19 – Trustee Telford moves that the Board of Trustees designate our Board Chair and Vice Chair to include any further Alberta Education requirements in the contract with the preferred candidate. CARRIED

4. Adjournment

Motion #24954/19 – Trustee Shirley moves to adjourn the meeting at 1:17 p.m. CARRIED

Current Board Action Items

Meeting	Date of Meeting	Assigned To	Agenda Item	Task	Due Date	Status	Action
1 Board	10/26/2019	Nancy/Curtis	Susa Creek Lunch Program	To formulate a communication plan and arrange a community meeting with Susa Creek.	11/22/2019	Pending	The key messages have been submitted to Trustee Wanyandie. A letter was sent home with students on Nov. 8th, as well as a News Release was sent out to stakeholders. As of Nov. 13 there has been no community meeting date set.
2 Board	9/20/2019	Wes	Policy 16 - Recruitment and Selection of Personnel	To research process when there is a breach of confidentiality by an interview committee member and to provide the Board for information.	10/26/2019	Pending	Completed - to be discussed in camera
3 Board	9/20/2019	Nancy	Rental Housing - Paddle Prairie Metis Settlement	Suggestion that families should be applying to Diaster Services Funding first. Administration to follow-up on the matter	10/26/2019	Complete	Letter received - Secretary-Treasurer replied with a letter stating that rent is due and the tenant is to apply for Diaster Relief for reimbursement and if declined NSD would return the rent to the tenants.
4 COTW	8/24/2019	Judy	Upcoming Events	To work on logistics of trustee attendance	9/20/2019	Complete	A monthly calendar is provided at the board meetings
5 COTW	8/24/2019	Silas, Robin, Louis	Election Process (Wards 6 & 7)	To meet and discuss boundary changes.	11/1/2019	Pending	
6 COTW	8/24/2019	Trudy	Little Buffalo Land Transfer	To collect background information from the housing department regarding repair and maintenance on the mobile homes	11/1/2019	Pending	Available for when the Board representatives meet with the First Nation
7 COTW	8/24/2019	Trudy/Louis	Little Buffalo Land Transfer	To go ahead with land and bus transfers. The transfers of the mobile homes be placed on hold until Trustee Cardinal meets with the elected officials of Lubicon Lake Band #453.	11/1/2019	Pending	Same as above
8 COTW	8/24/2019	Robin/Jules	Fort McKay Land Transfer	To meet with the elected officials of Fort McKay First Nation to discuss the transfer.	11/1/2019	Pending	
9 COTW	8/24/2019	Nancy	Survey Key Partners	To remove this item from the Board Annual Workplan	9/20/2019	Complete	Removed from workplan
10 Board	8/23/2019	Trudy	Policy 8 - Audit Committee	To include budget process in the new committee and bring recommendation to next meeting	9/20/2019	complete	Policy 8 was passed on the October meeting
11 Board	8/23/2019	Trudy/Judy	Policy 7 Appendix C Trustee Expenses and Corporate Card Guidelines	To make housekeeping changes and bring back to next meeting	9/20/2019	complete	Policy 7 was passed on the October meeting
12 Board	8/23/2019	Nancy	Chair's Report	Contact Keewatin Patricia District School Board	8/23/2019	Completed	Keewatin was contacted. They are also a large geographical school division with many of the same challenges. They to, like us, are using technology to reduce the size of their division.
13 Board	6/14/2019	Trudy	Quarterly Financial Results	to look into what dashboard reporting would look like and present a recommendation to the Board	1/1/2020	pending	Available for January meeting



NORTHLAND SCHOOL DIVISION NO. 61
BOARD CHAIR REPORT TO THE BOARD

TO:	THE BOARD OF TRUSTEES	DATE:	November 2019
SUBMITTED BY:	Robin Guild, Chair, Ward 7		
SUBJECT:	November 2019 Report		

Activities		
Superintendent Short Listing	October 10	
Community Meeting	October 22	Held a community meeting at Mistassiny school to discuss the modernization of Mistassiny
Board Advocacy Meeting	October 24	
Superintendent Interviews	October 25	
October Board Meeting	October 26	
Superintendent Search Special Meeting	November 2	Signed contract for our superintendent recommendation to Minister
Teleconference Meeting with the Minister of Education	November 4	Discussed housing issues and Mistassiny modernization



Superintendent's Report

November 22, 2019

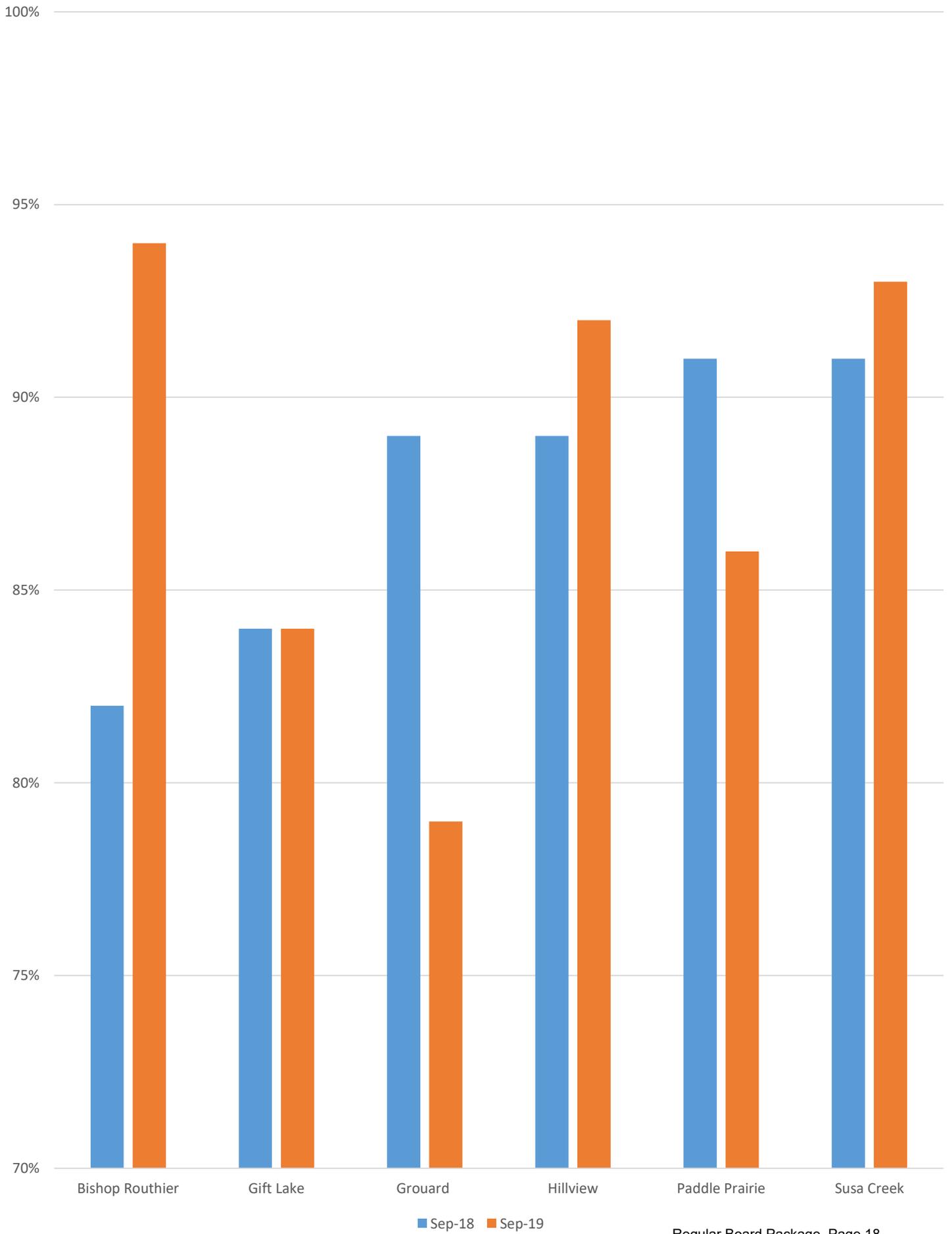
ADCS Education Services Agreement Meeting	October 30, 2019
Met with Mikisew Cree First Nation and Indigenous Services Canada to discuss drafting the Educational Services Agreement (ESA) between the three parties.	
Haunted House at Mistassiniy	October 31, 2019
Mistassiniy held a well attended Halloween event for the community.	
AERR/Investment Grant Meetings	November 4 - 5, 2019
Administrative meetings regarding updating the Annual Education Results Report (AERR) and the 5-year investment grant for Alberta Education.	
Central Office Staff Meeting	November 6, 2019
Meeting with Central Office staff regarding an update to the Board highlights, OH&S update, and the budget deficit implications.	
Quarterly Attendance Update with Alberta Education	November 7, 2019
Meeting to update Alberta Education on PowerSchool, reporting, observations and division resources for staff, and feedback on attendance operational plan results to date.	
Budget Deficit Meeting	November 8, 2019
Met with NSD principals in Wabasca to go over the budget deficit key messages, background, NSD guiding principles, financial update, the HR Process, and current challenges. Also gained input and ideas from the principals on how to reduce the deficit.	
Meeting with Restorative Justice Coordinator	November 12, 2019
Discussions on how to deal with inappropriate student behaviour with alternative methods.	
Meeting with Field Services Manager, Alberta Education Technology Leadership Services Branch	November 12, 2019
Teleconference to discuss the possibility of Alberta Education examining NSD's technology infrastructure to determine areas of capability for delivering and receiving meetings and learning opportunities.	

5-year Investment Grant Update to Alberta Education	November 15, 2019
2018-2019 updates were provided to Alberta Education and 2019-2020 goals were presented including the use of technology to deliver meetings.	
2019 HS Apprenticeship Scholarship Celebration	November 15, 2019
Over 1400 remarkable high school students received their scholarship this year from Alberta Apprenticeship and Industry Training which aims to increase youth's access to and interest in pursuing an apprenticeship post-secondary education.	
Special Board Meeting	November 16, 2019
Special Corporate Board Meeting.	
Meeting with the Minister of Education	November 21, 2019
Along with the Board of Trustees, met with Minister LaGrange regarding teacher retention, teacher housing, and school facilities.	

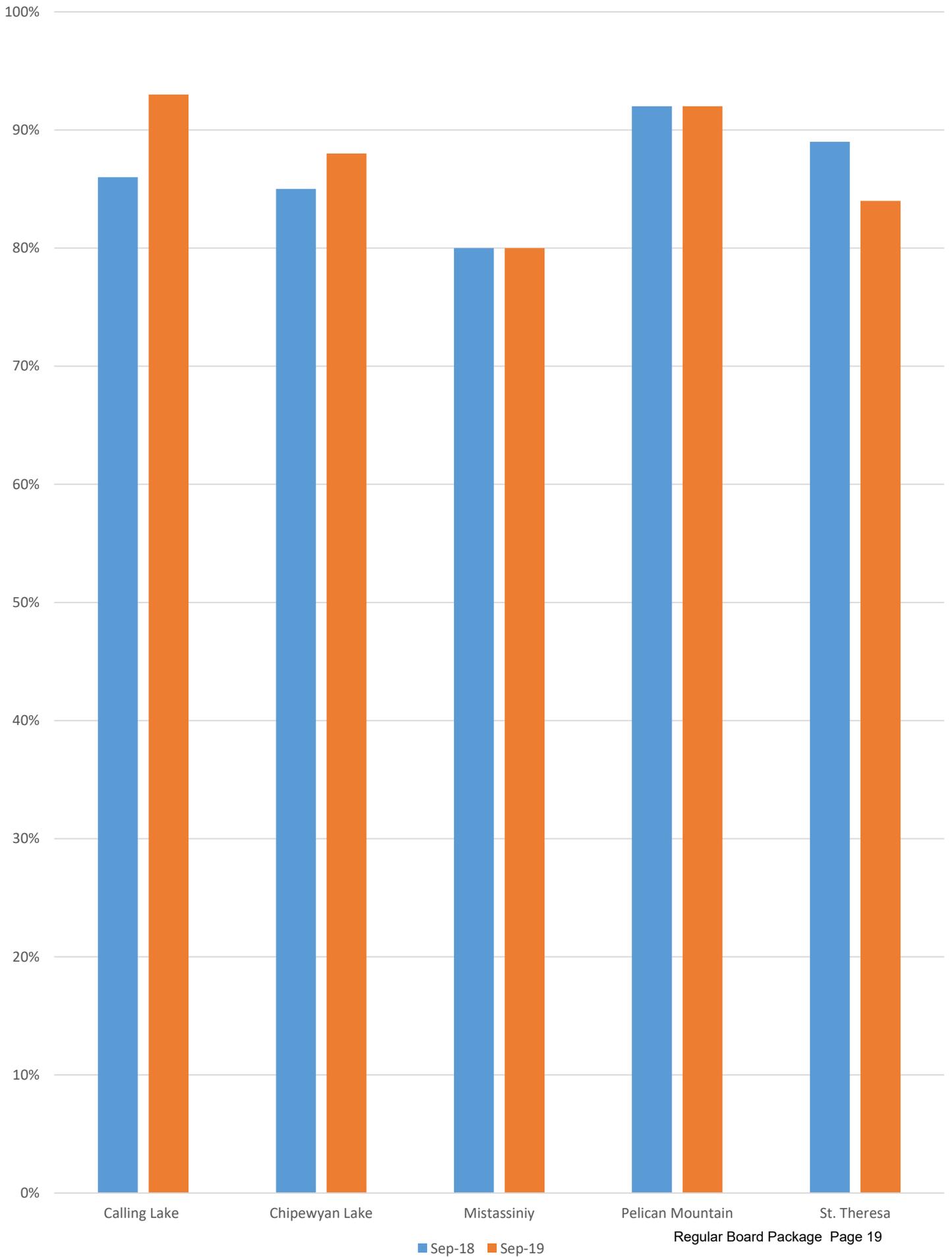
Committed Dates

Virtual Meeting with Mikisew Cree First Nation regarding Drafting the Education Services Agreement	November 28, 2019
Attendance Update with Alberta Education	December 6, 2019

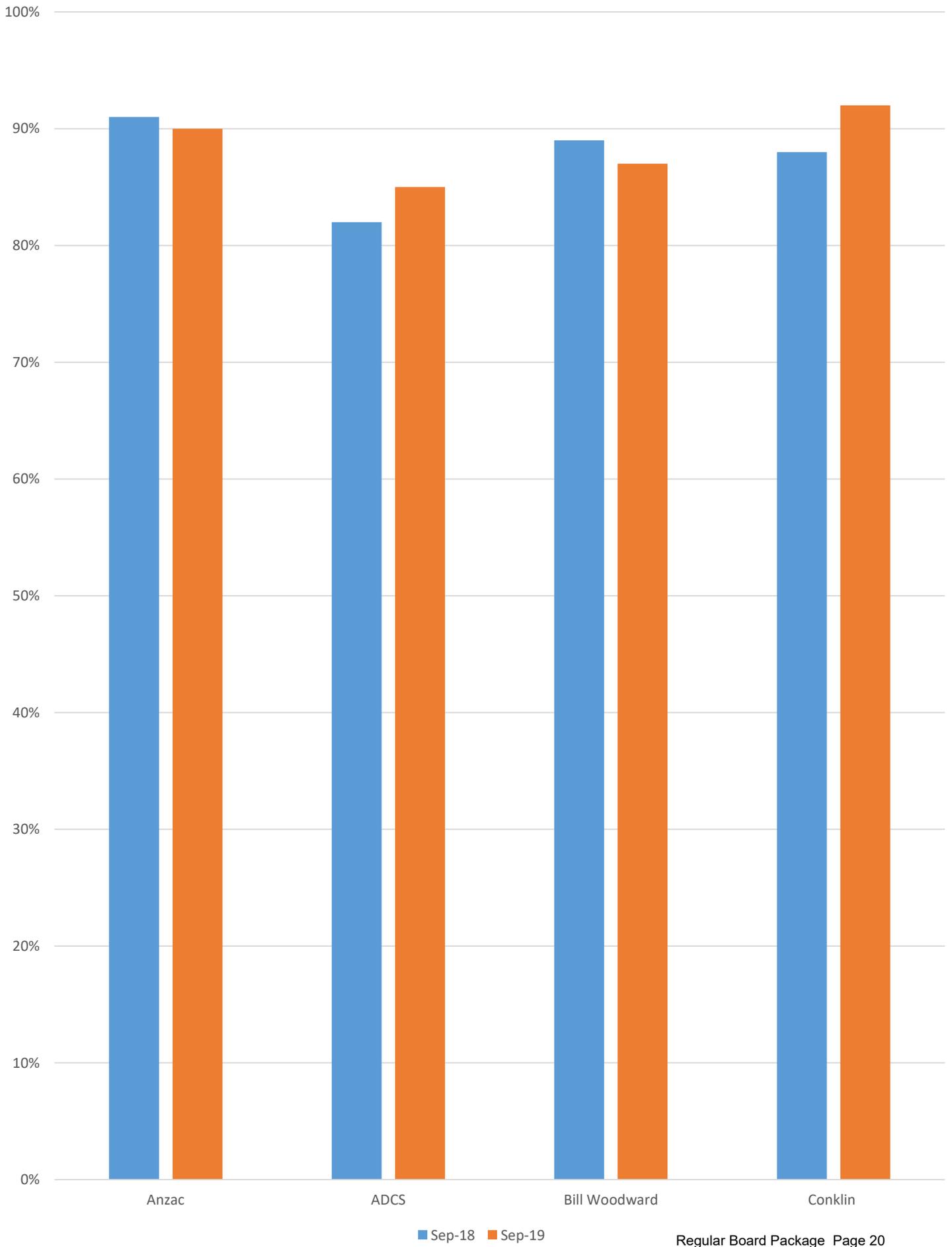
Area 1 Sept 2018 vs Sept 2019 Attendance



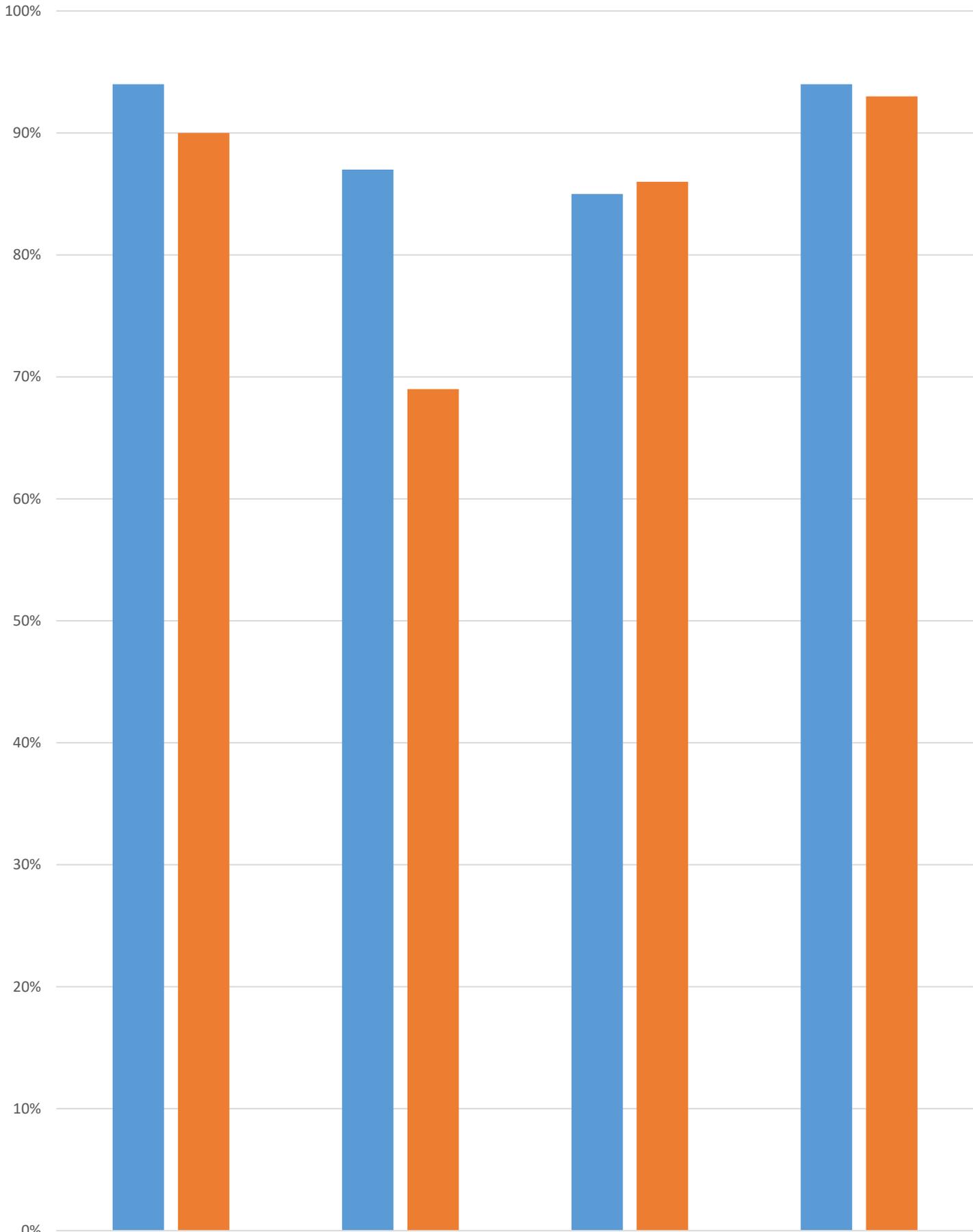
Area 2 Sept 2018 vs Sept 2019 Attendance



Area 3 Sept 2018 vs Sept 2019 Attendance



Area 3 Sept 2018 vs Sept 2019 Attendance



■ Sep-18 ■ Sep-19



BOARD ADVISOR REPORT TO THE BOARD

TO:	The Board of Trustees	DATE:	Nov 13, 2019
SUBMITTED BY:	Lois Byers, Board Advisor		
SUBJECT:	Oct 15 - Nov 13, 2019		

SUMMARY:

- Discussions with S/T, Acting Superintendent, Chair re budget, deficits, etc.
- Attended October Board meeting and Advocacy committee meeting in Edmonton
- Participated in teleconference re Board meeting debrief and follow up actions required
- Participate in November agenda review teleconference meeting:
- Discuss Policy 10, Policy Making possible changes with trustee C. Wanyandie
- Various discussions and emails with Chair, other trustees, Acting Supt and senior admin. on processes re Board business.
- Assist with follow up on items from board meeting, advocacy committee meeting.
- Provide thoughts with regard to various processes involving the board
- Assist with preparation for mtgs. with Minister of Education
- Review draft board package, prepare for meetings: Board, advocacy, board meeting debrief .



**NORTHLAND SCHOOL DIVISION NO. 61
ADMINISTRATION RECOMMENDATION TO THE BOARD**

TO: THE BOARD OF TRUSTEES **Date:** November 22, 2019
SUBMITTED BY: Wes Oginski, Associate Superintendent - HR
SUBJECT: OCTOBER 2019 ENROLLMENT UPDATE
ORIGINATOR: Wes Oginski, Associate Superintendent - HR
**REFERENCE(S) &
ATTACHMENTS:** 2019-20 September 30 Student Enrollment

RECOMMENDATION:
That the Board of Trustees accept as information, the October 31, 2019 student enrolment.

BACKGROUND:
Administration will provide a monthly update of student enrollment .

RISK ANALYSIS:
It is important for the Division to be aware of student enrollments, as this affects how Northland is able to organize and deliver services. A monthly update will be provided to the Board as information.

[NSD 19-20 Monthly Enrollment Update \(Monthly Summary Tab\)](#)
[NSD 19-20 Monthly Enrollment \(October 2019 Tab\)](#)

Northland Monthly Enrollment Update for 2019-2020

by Area

	September	October	November	December	January	February	March	April	May	June
AREA 1										
Bishop Routhier	64	63								
Gift Lake	134	132								
Grouard Northland	75	76								
Hillview School	32	34								
Paddle Prairie	114	112								
Susa Creek	21	24								
Total	440	441	0							

AREA 2

Calling Lake	126	127								
Career Pathways School	82	98								
Chipewyan Lakes	16	17								
Pelican Mountain	261	251								
Mistassiniy School	26	25								
St. Theresa	302	314								
Total	813	832	0							

AREA 3

Athabasca Delta Community School	219	218								
Anzac Community School	106	102								
Bill Woodward School	100	98								
Conklin	32	31								
Elizabeth School	95	96								
Father R. Perin	85	85								
Ft McKay	35	35								
J.F. Dion	73	73								
Total	745	738	0							

NORTHLAND TOTAL	1998	2011								
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TOTAL	1998	2011	0							
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October 31, 2019 STUDENT COUNT

AREA 1

	P	E	1	2	3	4	5	6	7	8	9	10	11	12	Other	Total
Bishop Routhier		6	7	9	10	11	11	9	0	0	0	0	0	0	0	63
Gift Lake		11	13	14	14	11	12	17	16	12	12	0	0	0	0	132
Grouard Northland		13	8	8	7	9	5	11	5	7	3	0	0	0	0	76
Hillview School		6	5	4	5	4	6	4	0	0	0	0	0	0	0	34
Paddle Prairie	0	10	4	8	6	7	14	17	7	12	9	4	2	12	0	112
Susa Creek		6	1	4	4	1	2	2	2	2	0	0	0	0	0	24
Total	0	52	38	47	46	43	50	60	30	33	24	4	2	12	0	441

Sept 2019
Diff

-1
-2
1
2
-2
3
1

AREA 2

	P	E	1	2	3	4	5	6	7	8	9	10	11	12	Other	Total
Calling Lake	0	10	18	11	18	6	8	7	15	6	8	9	3	8	0	127
Career Pathways School	0	0	0	0	0	0	0	0	0	0	0	42	34	22	0	98
Chipewyan Lakes		0	8	1	1	4	2	1	0	0	0	0	0	0	0	17
Mistassiniy School	0	0	0	0	0	0	0	0	40	36	42	51	41	41	0	251
Pelican Mountain	1	3	2	2	5	4	4	4	0	0	0	0	0	0	0	25
St. Theresa	15	44	35	53	46	44	42	35	0	0	0	0	0	0	0	314
Total	16	57	63	67	70	58	56	47	55	42	50	102	78	71	0	832

Sept 2019
Diff

1
16
1
-10
-1
12
19

AREA 3

	P	E	1	2	3	4	5	6	7	8	9	10	11	12	Other	Total
Athabasca Delta Community School	0	11	18	19	15	17	19	16	16	11	18	16	17	25	0	218
Anzac Community School		18	23	18	19	12	12	0	0	0	0	0	0	0	0	102
Bill Woodward School	0	0	0	0	0	0	0	17	10	17	11	16	11	16	0	98
Conklin		4	3	3	1	3	2	1	5	3	6	0	0	0	0	31
Elizabeth School		7	8	12	13	10	15	12	10	9	0	0	0	0	0	96
Father R. Perin		15	9	8	13	10	7	5	8	6	4	0	0	0	0	85
Fort McKay School		7	3	6	3	5	4	7	0	0	0	0	0	0	0	35
J.F. Dion		6	9	6	8	8	11	7	8	10	0	0	0	0	0	73
Total	0	68	73	72	72	65	70	65	57	56	39	32	28	41	0	738

Sept 2019
Diff

-1
-4
-2
-1
1
0
0
0
-7
13

Total Division Difference

Oct-19	16	177	174	186	188	166	176	172	142	131	113	138	108	124	0	2011
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TO: Board of Trustees
SUBMITTED BY: Chair, Robin Guild
SUBJECT: Policy 5 Role of Chair
ORIGINATOR: Board Advisor, Lois Byers
REFERENCE(S) & ATTACHMENTS: Policy 5 Role of Chair

DATE: November 22, 2019

RECOMMENDATION:

THAT the Board of Trustees approve third and final reading of Policy 5 Role of Chair as presented and attached.

BACKGROUND:

The proposed changes are to provide further clarity and direction to the Chair. Also by requiring two people to always be involved in discussions with Alberta Government officials when moving forward Board business will help avoid misinterpretations and ensure the message(s) are captured and relayed accurately. It is easy to not hear or remember parts of conversations and/or misunderstand so having two sets of ears will help avoid this happening.

RISK ANALYSIS:

Sometimes it can be difficult to find a second person to be involved in a meeting/conversation called on quick notice, however it is worth the additional time to have someone else included and rarely is something so urgent that the time cannot be taken to include a second person.

Policy 5

ROLE OF THE BOARD CHAIR

The Board, at the annual Organizational Meeting and thereafter at any time as determined by the Board, shall elect one (1) of its members to serve as Board Chair, to hold office at the pleasure of the Board.

As a servant leader, the Board Chair's primary function is to facilitate the effective operation of the Board. The Chair is also responsible to provide leadership that develops and grows the Board as a team focused on student success and always represent the Board and Division in a professional manner. The Board delegates to the Board Chair the following powers and duties:

1. Act as the official spokesperson for the Board, except for those instances where the Board has delegated this role to another individual or group, and for the Division when there are potential political implications.
 - 1.1. When working with government staff or elected officials with regard to the actions or operation of the Board or division, the Chair shall always ensure the Vice-Chair and/or another Trustee, and/or Superintendent or designate are part of the discussions to assist in decision making as well as the effective operation of the Board, This is not intended to apply to general discussions.
2. Preside over all Board meetings and ensure that such meetings are conducted in accordance with the School Act and the policies and procedures as established by the Board.
3. Prior to each Board meeting, confer with the Vice-Chair, the Superintendent and/or designate on the items to be included on the agenda, the order of these items and become thoroughly familiar with them.
4. Be familiar with basic meeting procedures.
5. Perform the following duties during Board meetings:
 - 5.1. Ensure the meeting is opened and recognition of the Traditional Territory and contribution of Metis peoples and adheres to the culture, values and traditions of the community the meeting is in.
 - 5.2. Maintain order, proper conduct and decorum at the meeting so that motions may be formally debated.

- 5.3. Ensure that all issues before the Board are well-stated and clearly expressed.
 - 5.4. Display firmness, courtesy, tact, impartiality and willingness to give everyone an opportunity to speak on the subject under consideration.
 - 5.5. Ensure that debate is relevant. The Board Chair, in keeping with his/her responsibility to ensure that debate must be relevant to the question, shall, when s/he is of the opinion that the discussion is not relevant to the question, remind members that they must speak to the question.
 - 5.6. Decide questions of order and procedure, subject to an appeal to the rest of the Board. The Board Chair may speak to points of order in preference to other members and shall decide questions of order, subject to an appeal to the Board by any member duly moved.
 - 5.7. Submit motions or other proposals to the final decision of the meeting by a formal show of hands.
 - 5.8. Ensure that each trustee present votes on all issues before the Board. When appropriate advise trustees of a possibility of a conflict of interest.
 - 5.9. Facilitate meetings so that the will of the Board is achieved.
 - 5.10. Extend hospitality to trustees, officials of the Board, the press and members of the public.
6. Keep informed of significant developments within the Division.
7. Assist with the Board's orientation program for trustees.
8. Keep the Board and the Superintendent informed in a timely manner of all matters coming to his/her attention that might affect the Division.
9. Be in regular contact with the Superintendent to maintain a working knowledge of current issues and events.
 - 9.1. See also Policy 2 Appendix D Board and Superintendent Communication Guidelines
10. Convey directly to the Superintendent such concerns as are related to him/her by trustees, parents or students that may affect the administration of the Division.

11. Provide counsel to the Superintendent.
12. Ensure timely communication with school councils on emergent items and Division level initiatives.
13. Review and approve the Superintendent's vacation entitlement and expenditure claims.
14. Review and approve trustee expenditure claims, in accordance with Board policy.
15. Bring to the Board all matters requiring a decision of the Board.
16. Act as ex-officio member of all Board committees, except the Student Expulsion Committee.
17. Act as a signing authority for Board minutes.
18. Act as a signing authority for the Division as follows:
 - 18.1. As required by the Government of Alberta.
 - 18.2. As required by financial institutions.
19. Represent the Board, or arrange alternative representation, at official meetings or other public functions.
20. Ensure alternates are arranged and briefed when a trustee cannot attend a meeting they are appointed to.
21. Address inappropriate behaviour on the part of a trustee.
22. Ensure the Board engages in annual assessments of its effectiveness as a Board.
23. Act on behalf of the Superintendent in his/her inability to act due to conflict of interest.

Legal Reference: Section 33, 51, 52, 53, 64, 67 Education Act
Board Procedures Regulation



TO: BOARD OF TRUSTEES **DATE:** NOVEMBER 22, 2019

SUBMITTED BY: CHAIR, ROBIN GUILD

SUBJECT: POLICY 3 ROLE OF TRUSTEE APPENDIX B TRUSTEE AND ADMINISTRATION WORKING RELATIONSHIPS GUIDELINES

REFERENCE(S) & ATTACHMENTS: POLICY 3 APPENDIX B WORKING RELATIONSHIPS GUIDELINES

RECOMMENDATION:
THAT the Board of Trustees approve third and final reading of Policy 3 Appendix B Trustee & Administration Working Relationship Guidelines as presented and attached.

BACKGROUND:

In keeping with the OH&S guidelines to ensure a safe work environment and Policy 19 Welcoming, Caring, Respectful, Safe and Healthy Learning and Working Environments, the proposed process changes to Policy 3 Appendix B Trustee & Administration Working Relationship Guidelines will strengthen the ability for concerns to be resolved in a respectful manner.

An important step is trying to resolve a concern directly with the people involved first. Although trustees’ main role in resolving concerns is to facilitate people through the process, that facilitation includes encouraging the persons involved to try and resolve it together first.

Changing the name of the appendix from Trustee Working Relationship Guidelines to Trustee & Administration Working Relationship Guidelines more accurately represents it is a two-way street.

RISK ANALYSIS:

There is a possible risk of an unsafe work environment if the proposed changes are not put in place as staff may feel they cannot bring forward concerns about a trustee due to their position on the Board.

TRUSTEE AND ADMINISTRATION WORKING RELATIONSHIPS GUIDELINES

The guidelines are provided with the intent to assist trustees and administration in their work together. They are a framework of actions which enable all parties to know and understand each other's role in working together, an understanding which is important in helping to ensure good working relationships as everyone shares the same goals: student success through strong community schools, with meaningful parent and community involvement.

The residential school legacy and oppression of the Métis people has left behind a mistrust and fear of schools that still exists for many people. Some community members feel they can't approach the school because of the history, therefore effectively handling concerns becomes ever more important to help move forward and ultimately student success.

Definitions:

Senior Administration: Superintendent, Associate Superintendents, Secretary/Treasurer, Principals, Vice-Principals.

Executive Team: Superintendent, Associate Superintendents, Secretary-Treasurer.

1. Trustee/Superintendent Working Relationship

1.1. The goal of a good trustee/Superintendent working relationship is to enable the Superintendent to ensure the effective management of the Division and ultimately student success.

1.2. The Superintendent will ensure the coordination of Associate Superintendents, Principals Secretary-Treasurer and any other senior staff in the resolution of a concern, as needed. (See Administrative Procedure 152 Dispute Resolution).

1.3. The Superintendent or Area Associate Superintendent is the administrative contact for trustees.

1.3.1. Superintendent and Area Associate Superintendent are responsible for keeping each other informed as required when contacted by a trustee

1.4. Questions of clarification with regard to administrative procedures may be directed to an executive team member with a cc to the Superintendent or directly to the Superintendent.

1.5. If a matter is time-sensitive and the Superintendent or Area Associate Superintendent is not available, the trustee may contact an executive team member. The executive team member shall be responsible to inform the Superintendent.

1.6. A trustee shall contact their Area Associate Superintendent or Superintendent if Associate Superintendent is unavailable, if they have questions or concerns.

2. Trustee/Principal Working Relationship

2.1. The goal of a strong trustee/principal working relationship is to support student success by working cooperatively within their roles to build strong community schools.

2.2. A strong working relationship will assist the trustee:

2.2.1. In hearing the voice of the community;

2.2.2. In being knowledgeable in a general sense about what is happening in the schools within their ward

2.2.3. **To engage the community with the school.**

2.3. A strong working relationship will assist the principal:

2.3.1. In hearing the voice of the community;

2.3.2. To strengthen communication and engagement with the community;

2.3.3. In dealing with concerns effectively.

2.4. The trustee and principal shall always demonstrate mutual respect and support.

2.5. In general, the trustee should be involved with the school through invitation only.

2.6. Trustees must not get involved in the day to day operations of the school and understands the principal reports to the Area Associate Superintendent/Superintendent.

2.7. The working relationship is not for the purposes of directing or monitoring each other's work.

3. Trustee – Principal Initial Meeting

3.1 Following an election:

3.1.1 Trustees are responsible to contact the principal to arrange a time for an initial meeting.

3.1.2 Principals shall facilitate an initial meeting as soon as possible.

3.1.3 The meeting should include:

3.1.3.1 Tour of facilities; introductions to staff; students.

3.1.4 General discussion on processes for:

3.1.4.1 Sharing of school related information; communications; invitations.

3.1.4.2 How can the principal and trustee assist each other in engaging community; sharing information with community; etc.

3.1.5 The principal is responsible for introducing the trustee to the school council chair (or principal advisory committee) and facilitating discussions with regard to trustee participation in school council meetings (or principal advisory committee meetings).

3.1.6 Principal and trustee should review the process the trustee will use for handling concerns brought to them with regard to anything at the school and establish best way(s) for the trustee to contact the principal.

- 3.1.7 Review Administrative Procedure 152 Appendix – Communication Protocol.

4 Trustee/School Council Working Relationship

- 4.1 At the initial meeting with the principal, the trustee should ensure arrangements are made for them to meet the school council chair.
- 4.2 It is important for trustees to develop and nurture a good relationship with the school council chair and school council so the community feels connected to the board while keeping in mind it is the community's school council that is advisory to the principal.
- 4.3 Also important is for a trustee to be a champion of promoting parent and community involvement in education as a number one factor in student success; to be a champion of working together for the success for every student and to promote the vision, *"Our students love to come to school in Northland"* and how can everyone help that to be achieved.
- 4.4 Generally a trustee will provide a report at each school council meeting about the work of the board, but that should be confirmed with the school council chair.
 - 4.4.1 The report would be about items from the previous Board meeting, and could include; policies to review with them; projects that are underway in the Division and other items the trustees feels would be of interest for the school council to hear about.
- 4.5 If a concern is raised to the trustee, refer to the "process for Handling Concerns" below. Do not allow concerns about individual to be discussed as these must be handled with only the individuals involved.

5 HANDLING OF CONCERNS

- 5.1 Everyone involved in resolving a concern shall be treated with respect and dignity.
- 5.2 Where appropriate, whoever the concern is about should be given the opportunity to respond to and/or resolve the situation first.

5.3 Process for Handling Concerns Involving Teachers

- 5.3.1 Concerns involving teachers need to be resolved according to legal processes and agreements such as the code of conduct, collective agreement, Teaching Profession Act and/or appeal processes that are specific to teachers.
- 5.3.2 When the concern is about a teacher, the teacher must be given the opportunity to resolve the situation first.
- 5.3.3 Trustees will guide the person to:
 - 5.3.3.1 Meet with the teacher directly to resolve concern; if not resolved then;
 - 5.3.3.2 Meet with the principal about the concern; if not resolved then;
 - 5.3.3.3 Meet with the Area Associate Superintendent; if not resolve then;
 - 5.3.3.4 Inform them they have the right to go to the Superintendent.

and if still not resolved;

5.3.3.5 Inform them they have the right to appeal to the Board of Trustees on matters that significantly affect the education of the student. Trustees should seek clarification if a matter is appealable to the Board before informing the person it is.

5.3.4 If a person has a concern about a teacher and does not feel comfortable to go and talk to the teacher the trustee shall refer the matter directly to the Superintendent or Area Associate Superintendent.

5.4 Process for Handling Concerns with Regard to Staff other than Teachers

5.4.1 Concerns with regard to staff other than teachers (education assistants, bus drivers, caretakers, maintenance staff, etc.) need to go directly to the principal, Area Associate Superintendent or Superintendent.

5.4.2 Steps followed would be the same as for teachers omitting the first step of going to the teacher first.

5.4.3 See Administrative Procedure 418, Staff Suspension, and Termination and Appeal (non-teaching staff).

5.5 See also Policy 2 Appendix D Board and Superintendent Communication Guidelines

6 PROCESSES FOR HANDLING COMMUNITY CONCERNS BROUGHT TO A TRUSTEE

6.1 Goals applicable to all concerns are to ensure:

6.1.1 The concern is resolved or a decision made.

6.1.2 Details are shared on an "as needed" basis only, with as few people involved as possible for protection of privacy.

6.1.3 Everyone is treated professionally and with respect.

6.1.4 The Superintendent is enabled to ensure the effective management of the Division.

6.1.5 See also Administrative Procedure 408, Staff Code of Conduct.

6.2 Procedures applicable to all concerns:

6.2.1 Trustees will inform the Superintendent or Area Associate Superintendent, via email of all concerns/issues raised to them with a cc to the Board Chair for their awareness. The email needs to indicate if the trustees is:

6.2.1.1 Requesting the Superintendent or Area Associate to deal with the matter; or

6.2.1.2 Referring the matter to the school.

6.2.2 To help avoid being deemed as having a personal bias should a concern come through to an appeal, trustees must be careful to only facilitate a person through the process of resolving a concern and not offer any opinion, at any time, with regard to the concern or how it should perhaps be resolved and should not become involved in the resolution.

6.2.3 If the trustee is directing the person to the school they shall contact the

principal to provide them with a brief overview of the concern – a “no surprises” mantra.

6.2.4 Trustees are responsible to guide a person through the process of resolving a concern and monitor the process to ensure the person knows their rights in addressing their concern and that the concern is resolved or a decision made.

6.2.4.1 Details about a situation must not be shared if it is about an individual due to privacy and legal implications.

6.2.4.2 The Superintendent, Area Associate Superintendent or principal will provide feedback to the trustee as/when the situation is resolved.

6.2.4.3 It is also good practice for the trustee to ensure the concern is resolved or a decision made by asking the person bringing the concern forward to communicate back to the trustee once it is resolved or a decision made. You could also agree it will be assumed the concern was resolved unless they tell you otherwise.

6.3 Process for Handling Concerns that are with Regard to Discrimination, Harassment or Sexual Harassment

6.3.1 If a trustee receives a concern of this nature they are to immediately refer it to the Superintendent or Area Associate Superintendent.

6.3.2 See also Administrative Procedure 170, Discrimination and Harassment.

7 PROCESS FOR HANDLING CONCERNS ABOUT A TRUSTEE

7.1 If there is a concern about the actions of a trustee it should first be taken to that trustee for discussion and resolution, if possible.

7.2 If not able to discuss directly with trustee involved or the concern is not resolved then the following process shall apply:

7.2.1 Discuss with Supervisor and determine next steps;

7.2.2 Report to Superintendent who will then work with the Chair and Vice-Chair to determine appropriate next steps which may include, but not limited to:

7.2.2.1 The Superintendent discussing the concern with the individual and/or trustee; and/or

7.2.2.2 Chair and Vice-Chair discussing the concern with the trustee; and/or

7.2.2.3 After discussions with the trustee whom the concern is about, the Board as a whole may be informed about the situation at the next scheduled in-camera meeting, if deemed necessary and/or appropriate to do so by the Chair and Vice-Chair.

7.2.3 In the case of the concern being about the Chair the above procedures apply except the Superintendent will work with the Vice-Chair and Alternate Trustee for the month (see Policy 9 Board Representatives).

7.2.4 In the case of the concern being about the Vice-Chair the above procedures apply except the Superintendent will work with the Chair and Alternate Trustee for the month (see Policy 9 Board Representatives).

8 PROCESS FOR TRUSTEES TO HANDLE A CONCERN ABOUT A STAFF MEMBER

8.1 If a trustee has a concern about the behavior of any staff member they shall report that concern to the Chair:

8.1.1 The Chair will inform the Superintendent and Vice-Chair;

8.1.2 The Superintendent shall investigate;

8.1.2.1 The Superintendent will report to the Chair and Vice-Chair and work with them to decide the appropriate next steps, if any.

8.1.2.2 The trustee raising the concern and/or Board will be informed of the outcome as appropriate.

9 PROCESS FOR TRUSTEES TO HANDLE CONCERNS BETWEEN EACH OTHER

9.1 Trustees should always try to resolve concerns about each other, directly with each other.

9.2 If not feasible or unable to resolve concern(s) then the processes in Policy 4 Trustee Code of Conduct and Policy 4 Appendix A Trustee Code of Conduct Sanctions shall be followed.

Legal Reference: AP 152 Dispute Resolution
Policy 4 Trustee Code of Conduct
Policy 4 Appendix A Trustee Code of
Conduct Sanctions
AP 152 Appendix – Communication
Protocol AP 170, Discrimination and
Harassment
AP 408, Staff Code of Conduct
AP 418, Staff Suspension, Termination and Appeal (non-
teaching staff) [AP Table of Contents](#)



**NORTHLAND SCHOOL DIVISION NO. 61
ADMINISTRATION RECOMMENDATION TO THE BOARD**

TO: THE BOARD OF TRUSTEES **Date:** November 22, 2019
SUBMITTED BY: Nancy Spencer-Poitras, Acting Superintendent of Schools
SUBJECT: Every Season Learning Calendar
ORIGINATOR: Board Retreat
REFERENCE:

RECOMMENDATION:

THAT the Board of Trustees approve the timeline of the Every Season Learning Calendar.

BACKGROUND:

On April 26, 2019, the Board of Trustees, with members of Administration, presented the Balanced Calendar/Every Season Learning Calendar to the Council of School Councils.

The original timeline was put on hold due to changes in administration and the wildfires.

2019-2020 Plan

November 2019 - March 2020

Trustees working with the Associate Superintendents will share the concept of Balanced Calendar/Seasonal Learning Calendar with School Councils

Engaging Communities – getting feedback

January 2020 - March 2020

Re-engaging communities for evidence of support and possible pilot

February 2020

Balanced Calendar/Seasonal Learning Calendar approved

March 2020

Pilot Schools

April 2020 - June 2020

Curriculum Design

September 2020 – June 2021

Pilots Begin

June 2021

Assessment of the Balanced Calendar/Seasonal Learning Calendar

Step One

Associates working with the Trustees to determine how the Trustee wants the concept introduced to their community at a school/parent council meeting. What would work in your community and working with the Associate Trustees will design and pick dates to present? School council chairs/principal advisory committee will be engaged in the process. A standard presentation will be developed for consideration and modification.

Step Two:

Two months after the presentation at the school council/principal advisory meeting, the Associate and Trustee will re-engage with the community to see if they are wanting to go ahead with a pilot or continue with the current calendar format.

Other alternatives to summer programming could be explored to support student learning over the summer as well.

RISK ANALYSIS:



TO: BOARD OF TRUSTEES **DATE:** NOVEMBER 5, 2019

SUBMITTED BY: BOARD ADVISOR, L. BYERS

SUBJECT: POLICY 6 ROLE OF THE VICE-CHAIR

REFERENCE(S): POLICY 6 ROLE OF THE VICE-CHAIR

ATTACHMENTS: POLICY 6 ROLE OF THE VICE-CHAIR

RECOMMENDATION:
THAT the Board of Trustees approve first and second reading of Policy 6 Role of Vice-Chair. THAT the Board of Trustees approve third and final reading of Policy 6 Role of Vice-Chair.

BACKGROUND:
Although it is stated in the process of a few policies, such as Policy 3 Appendix B and Policy 7 Appendix C, it is not clearly stated who is responsible to address inappropriate behavior of the Chair. Adding this responsibility to the Vice-Chair makes it clear just as in Policy 5 Role of Chair it is clearly stated that the Chair is responsible to address inappropriate behavior of trustees.
Also, the legal references have been changed to match the new Education Act.
RISK ANALYSIS:
No risks are perceived.

Policy 6

ROLE OF THE BOARD VICE-CHAIR

The Vice-Chair shall be elected by the Board at its Organizational Meeting, and thereafter at any time determined by the Board, to hold office at the pleasure of the Board.

Specific Responsibilities

1. The Vice-Chair shall act on behalf of the Board Chair, in the latter's inability to act or absence and shall have all the duties and responsibilities of the Board Chair.
2. The Vice-Chair shall assist the Board Chair in ensuring that the Board operates in accordance with its own policies and procedures and in providing leadership and guidance to the Board.
3. Prior to each Board meeting, the Vice-Chair shall confer with the Board Chair and the Superintendent and/or designate on items to be included on the agenda, the order of these items and become thoroughly familiar with them.
4. The Vice-Chair shall review and approve the Board Chair's expenditure claims, in accordance with Board policy.
5. The Vice-Chair may be assigned other duties and responsibilities by the Board Chair.
6. Address inappropriate behavior on the part of the Chair (see also Policy 3 Appendix B Working Relationships Guidelines).

Legal Reference: Section 33, 51, 52, 53, 64, 67 Education Act
Board Procedures Regulation



**NORTHLAND SCHOOL DIVISION NO. 61
ADMINISTRATION RECOMMENDATION TO THE BOARD**

TO: THE BOARD OF TRUSTEES **Date:** November 22, 2019
SUBMITTED BY: Nancy Spencer-Poitras, Acting Superintendent of Schools
SUBJECT: Annual Education Results Report
ORIGINATOR: Administration
REFERENCE(S) & ATTACHMENTS: Policy 2 Role of the Board
Combined 2018-2019 AERR and 2019-2022 Education Plan

RECOMMENDATION:

That the Board of Trustees approve the 2018-2019 AERR and 2019-2022 Education Plan, as attached.

BACKGROUND:

Policy 2, Role of the Board, Section 1, Accountability for Student Learning and Wellness, establishes that the Board of Trustees will annually approve the "rolling" Three-Year Education Plan/Annual Education Results Report for submission to Alberta Education and for public distribution.

School authorities are accountable for results achieved from carrying out their responsibilities to provide education programs to Alberta students. As part of the Accountability Framework for the K-12 Education System, each school authority is required to prepare an Annual Education Results Report (AERR) that publicly reports results, assesses achievement, and indicates whether improvement has taken place.

Following approval, the combined 2018-2019 AERR and 2019-2022 Education Plan will be submitted to Alberta Education and posted on the Northland School Division website.

RISK ANALYSIS:

"Our students love to come to school in Northland"

**2019-2022 Three Year Plan
& 2018-2019 Annual
Education Results Report**



NORTHLAND SCHOOL DIVISION NO.61

P.O. Bag 1400, 9809 77th Avenue
Peace River, AB T8S-1V2

Phone: 780-624-2060 or 1-800-362-1360

Website: www.nsd61.ca



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Message from the Board Chair

Tansi, Edlánat'e, Hello,

It is our pleasure to present the combined 2019-2022 Three Education Plan and the 2018-2019 Annual Education Results Report (3YP/AERR) for The Northland School Division (NSD). The 3YP/AERR highlights significant accomplishments made during the 2018-2019 school year and NSD's priorities. On September 12th and 13th, the trustees participated in a Board Retreat. During the retreat, we reviewed and discussed priorities listed in the 2018-2021 Three Year Plan & 2017-2018 Annual Education Results Report.

After reviewing the previous priorities, we worked on narrowing down the priorities. The key themes arising during the exercise include:

- Morale: Foster a positive environment for students, staff, and communities.
- Relationships: Parental involvement, community support, and partnerships.
- Student Success: Focus on literacy and numeracy
- Financial Practices

The Northland School Division Strategic Plan for Board Priorities 2019-2020 helps to address the key themes identified by the trustees.

Excellence in Leadership	Excellence in Relationships	Excellence in Learning	Excellence in Financial Practices
Priority 1: Through excellent leadership practices by everyone, everyone feels welcome and valued.	Priority 2: Actively develop and purposefully work to maintain healthy relationships.	Priority 3: Students achieve their potential in literacy and numeracy.	Priority 4: Northland has a balanced budget for 2020-2021.

The Board acknowledges there is still work to be done to ensure our school communities are fully supportive and engaged in education; as we know meaningful parent involvement is critical to supporting student success. On behalf of the Board of Trustees of The Northland School Division, we extend our appreciation to the heartbeat of the jurisdiction; the students, staff, parents, Elders and community members. With this plan, we celebrate the successes and work together to make improvements that ensure our students love to come to school in Northland.

Sincerely,



Robin Guild
Board Chair
The Northland School Division

Message from the Acting Superintendent

Tansi, Edlánat'e, Welcome to The Northland School Division combined 2019-2022 3YP and the 2018-2019 AERR. We are pleased to share the many accomplishments NSD enjoyed in 2018-2019. The accomplishments include an increase in the number of students completing high school and a 2.2% improvement in our overall student attendance. The success students achieved is a reflection of the efforts made by staff, parents and community members.

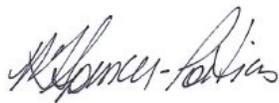
As we move forward, NSD will continue to focus on:

- Leveraging the technology infrastructure we have in place to support student learning and professional learning for staff.
- Student Attendance: Increase student attendance by 1.5% to a target of 82.4% in 2019-2020.
- Community Involvement: Ensure families are actively and meaningfully involved in their children's education.
- Indigenous language and culture: Students are able to learn their local language Cree or Dene and staff, with support from Elders, Knowledge Keepers, community members, organize land-based learning that is connected to the curriculum.
- Literacy: Increase the number of students reading at grade level by 10%
- Numeracy: A plan is in place to help students understand mathematical concepts.

In addition, these areas of focus will align with the above-mentioned "The Northland School Division Strategic Plan for Board Priorities 2019-2020". Congratulations students on accomplishments achieved in 2018-2019. Let's strive for more success stories in 2019-2020 and beyond. Schools, parents, and communities working together will ensure that our students are successful in their pursuits in education and in their future endeavours.

Thank you staff, parents and community members for your efforts and involvement.

Sincerely,



Acting Superintendent of Schools
The Northland School Division

Accountability Statement for the Combined Annual Education Results Report and Three-Year Education Plan

The Annual Education Results Report for the 2018/2019 school year and the Three-Year Education Plan commencing September 1, 2019 for Northland School Division were prepared under the direction of the Board in accordance with its responsibilities under the Education Act and the Fiscal Planning and Transparency Act. This document was developed in the context of the provincial government's business and fiscal plans.

The Board has used the results reported in the document, to the best of its abilities, to develop an education plan and is committed to implementing the strategies contained within the plan to improve student learning and results. The Board approved this combined Annual Education Results Report for the 2018/2019 school year and the Three-Year Education Plan for 2019/2022 on November 22, 2019.

Foundational Statements

Commitment:

To inspire students to be the best they can be by providing outstanding holistic educational opportunities, with amazing staff and strong partnerships with families and communities.

Vision:

“Our students love to come to school in Northland”

Values – Seven Sacred Teachings:

Courage – Sohkeyihtamowin – Nēt’ēth

To have the power of strong will and character to face adversity. To never give up, to persevere. Courage is the ability to face danger, fear or changes with confidence and bravery.

Wisdom – Iyinisowin - Hūya

To have deep and comprehensive understanding of the spiritual, mental, physical and emotional aspects of being. Wisdom is the ability to make decisions that balance all aspects of being.

Humility – Tapahteyimowin - Ēdēnēschapile

Never to think that we are more important than anyone else. Freedom from pride and arrogance. Humility is being humble.

Truth – Tapewewin – E’tth’iyati

The act of telling the truth. Truth is to know and understand all that the seven teachings have been given to us by the Creator and to remain faithful to them.

Honesty - Kwayaskyesihcikewinihk – Wa’ſ’I zile

To do things in an upfront and upright manner. Honesty is speaking and acting truthfully, and thereby remaining morally upright.

Love - Sakeyihtowin - Neghānestā

Expression of love, intense feeling of deep affection. Love must be unconditional.

Respect - Pakakatisowin - Bori’cha

The basic law of life is to respect all people at all times. Special respect is given to elders and parents. Show respect to all of nature, every living thing. Respect is the condition of being honored.

A Profile of the School Authority

Trustee	Ward	Schools	Grades
Maddy Daniels, Trustee	Ward 1	Paddle Prairie School	K-12
Cathy Wanyandie, Trustee	Ward 2	Susa Creek School	K-8
Randy Anderson, Trustee	Ward 3	Bishop Routhier School	K-6
		Gift Lake School	K-9
Jesse Lamouche, Trustee	Ward 4	Grouard Northland School	K-9
		Hillview School	K- 6
Louis Cardinal, Trustee	Ward 5	Kateri School - Transferred to KTCEA Aug. 31, 2018	K-12
		Little Buffalo School Transferred to KTCEA Aug. 31, 2018	K-12
		Peerless Lake School - Transferred to KTCEA Aug. 31, 2018	K-12
Silas Yellowknee, Trustee	Ward 6	Career Pathways	Outreach
		Pelican Mountain School	K-6
		Mistassiniy School	7-12
Robin Guild, Board Chair	Ward 7	Chipewyan Lake School	K-9
		St. Theresa School	K-6
Loretta Gladue, Trustee	Ward 8	Calling Lake School	K-12
		Calling Lake Outreach	Outreach
Helen Rubi Shirley, Trustee	Ward 9	Athabasca Delta Community School	K-12
Jules Nokohoo, Vice- Chair	Ward 10	Anzac Community School	K-4
		Bill Woodward School	4-9
		Conklin Community School	K-9
		Fort McKay School	K-9
		Father R. Perin School	K-9
Karen Telford, Trustee	Ward 11	Elizabeth Community School	K-8
		J.F. Dion School	K-6

The Northland School Division Act set the boundaries of the jurisdiction as that part of Alberta lying north of the north boundary of township 55 except any lands contained in any other school division or any First Nation.

Senior Administration

Nancy Spencer-Poitras, Acting Superintendent of Schools

Dermod Madden, Associate Superintendent, Area 1

Tim Stensland, Associate Superintendent, Area 3

Wesley Oginski, Associate Superintendent of Human Resources

Trudy Rasmuson, Secretary-Treasurer

Trends and Issues

Student Achievement Analysis

Student achievement results for the most part remain flat. Trend analysis shows that with respect to Provincial Achievement Tests for Grades 6 and 9, little movement in those results either in a positive or negative aspect is evident. The effects of wildfires on the results remains unknown, but again most achievement results align with data from the last five years. Similarly, Diploma Exam results remain at levels below where they need to be. Strategies are in place to address this issue, but the wildfires that impacted the division last spring have obscured the degree to which these remedies may be taking hold.

Indigenous Language and Culture

In NSD, educators and Indigenous Language Instructors, with support from Elders and community members, weave Indigenous language and culture and land-based learning into the curriculum. This work aligns with the Board's priorities and to help NSD students become strong in identity, healthy and successful.

Housing

The Housing Department is preparing a new plan which deals with all the options available to address housing in NSD. We have been in discussions with the Government of Alberta and with other organizations to figure out a sustainable model for housing in NSD. Housing plays a large role in recruiting and retaining staff.

Student Enrolment

Over the last two years, student enrolment has stabilized. 2019-2020 enrolment is almost identical to last years - 1,998 in 2019-2020 versus 1,992 in 2018-2019. The percentage of federal students remains steady at about 33%. With that being said, the student population in a lot of NSD schools is small. The smaller schools do not generate the same revenue larger schools would.

Flexible Learning Program

On February 1, 2017, Northland School Division in partnership with Career Pathways School launched the *Flexible Learning Program*. Since its inception, the program has provided an alternative for students who want to complete high school in their home communities. Before NSD offered the *Flexible Learning Program*, students who attended schools without a high school program, had to leave home to graduate. On February 1, 2017, we started with six students and now we have 78 enrolled. That means more students will graduate as NSD students.

Finalizing Outstanding Transfers

On May 24, 2018, the Board of Trustees approved the closure of the Kindergarten to Grade 12 instructional program at Dr. Mary Jackson School, effective August 31, 2018. Since then, NSD has been working to transfer the building, the land, housing and the lagoon. We will be posting a Request for Proposals and asking community groups to outline their plans for the assets. NSD is also working with the provincial government to transfer Peerless Lake School and Kateri School (Trout Lake) to Kee Tas Kee Now Tribal Council Education Authority (KTCEA).

Maintenance

NSD is working on improving school facilities across the jurisdiction. In 2018-2019, consultants from Edmonton Public Schools reviewed all NSD facilities. A report was presented to the Board of Trustees and the Government of Alberta.

Summary of Accomplishments

NSD seeing positive Attendance Improvement results



NSD's Attendance Improvement Initiative demonstrated positive results in its first year of implementation. Overall, attendance improved by 2.2% for 2018 - 2019 school year. Our target was to increase attendance by 2% so we are excited to see developments over time.

NSD celebrate overall High School Completion improvement



Dropout rates showed improvement this year and it is hoped that this positive development will continue. The degree to which this improvement has been impacted by NSD's Attendance Improvement Initiative is not known at this time as we only have one year's data upon which to draw, but we suspect that there may be a correlation there that when tracked over time will continue to show positive results.

Graduation Rates also showed improvement in 2018 - 2019, and again the degree to which these numbers may be influenced by the Attendance Improvement Initiative is unknown at this time. However, it is our hope that over time, a correlation can be established between the rates and improved attendance. The impact of wildfires and the writing of Diploma Examinations is also not known, but we do know that a wide variance exists between school awarded marks and achievement outcomes on the exams. With some students not writing and receiving their final grade from school generated marks only, and given the relatively small sample sizes of our graduation potential cohorts across the division, the wildfires may have played a part in the improvement. Only results over time will show whether this may be the case or not.

Dropout rate and high school completion rate for First Nations, Metis and Inuit students showed improvement (1.6% and 16.8% respectively). These improvements mirror those experienced by non-First Nations, Metis and Inuit students as well.



Due to wildfires, the 2018-2019 school year ended earlier than expected for NSD schools located in Paddle Prairie, Wabasca-Desmarais, Sandy Lake and Chipewyan Lake. During a time of crisis, NSD provided regular communication to students, staff, parents and community members on its website, on Facebook, and on Twitter. On the NSD website, a question and answer page was developed to assist students, staff,

Occupational Health and Safety Manager organized regular debriefs with the Acting Superintendent of Schools, the Division Facility Manager, the Division Housing Construction Foreman and the Communications Coordinator to ensure the division was communicating the most up to date information about the wildfires, counseling support for staff and families impacted by the wildfires, school closure notices and inspection timelines for schools and housing impacted by the wildfires.

Healthy Active School Symposium - Winter Wonderland



On February 28, 2019, NSD hosted its 2nd Annual Healthy Active School Symposium (HASS) with support from Ever Active Schools and Alberta Health Services. The event promotes healthy eating, active living, and mental wellbeing. It also empowers students to contribute towards creating healthier school communities. The sessions for the 2019 HASS included Pow Wow Demonstration, Metis Jigging, Guided Snowshoe, Traditional Games, Outdoor Food Preparation, AMA Youth Run Club, Winter Survival, and Snow Science. Over 50 students from NSD and High Prairie School

Division attended HASS at the Boreal Centre for Bird Conservation near Slave Lake.



A nationwide topic was tackled during a division-wide professional development (PD) for NSD staff. On Wednesday, February 13, 2019, over 340 NSD staff participated in a workshop about poverty with Dr. Ruby Payne. The workshop is based on Dr. Payne's book *A Framework for Understanding Poverty*. On March 14, 2019, staff participated in a division-wide PD in their local schools. At each school, staff identified what the school is doing now to support Dr. Ruby Payne's message and produced a list of actions to align with her message.

Professional Development for Indigenous Language Instructors



Once again in 2018-2019, our First Nations, Métis and Inuit team organized professional development workshops for NSD and Kee Tas Kee Now Tribal Council Education Authority (KTCEA) Indigenous Language Instructors. The purpose of providing professional learning to the Indigenous Language Instructors is to ensure they meet curriculum requirements, have opportunities to enhance their peer and community connections, and to offer them innovative ways to bring unified approaches to language, culture and heritage into

the classroom.

Topics for Indigenous Language Instructors Professional Development Workshops

- Continuous Planning
- Assessment Tools
- Classroom Management

- Second Language Learning Modernizations (i.e. Technology)

In 2017-2018, the instructors started learning how to use Google Tools for Education to enhance classroom instruction and collaboration with students and staff. Last year, they focused on utilizing Google Slides and Screencasify. The instructors learned how they can use Google Slides to visually show the translation of words from English to Cree or Dene and Screencasify so students can hear the word in Cree or Dene.

Bill Woodward School piloting a Land-based Learning course



Imagine being able to learn how to live off the land? Bill Woodward School in Anzac, one of the 20 schools in NSD, piloted a locally developed land-based learning course in 2018-2019. The pilot, funded by Syncrude, ConocoPhillips, CNOOC, and Inner Diesel Ltd. was developed by the school with support from Elders, Traditional Teachings and Actua; a national charity engaging youth about science, technology, engineering and mathematics (STEM). To bring this course to life, students and staff moved outside the classroom walls to experience an authentic on the land learning adventure in late October. The land-based

learning camps saw participants living in trapper tents with stoves, learning survival skills and understanding how to connect the knowledge to the curriculum <https://tinyurl.com/y2dxk6hf>.

NSD students celebrate making a difference at WE Day Alberta



Once again in multi-coloured t-shirts, "Team Northland" celebrated accomplishments and left inspired while attending WE Day Alberta for the third year in a row. The event took place at Rogers Place in Edmonton for the first time. In previous years, WE Day Alberta was located at the Scotiabank Saddledome in Calgary. Out of the estimated 16,000 students in attendance, over 170 NSD students from Anzac, Calling Lake, Elizabeth Métis Settlement, Fishing Lake Métis Settlement, Fort Chipewyan, Grouard and Wabasca-Desmarais earned tickets by performing generous acts.

NSD hosted Numeracy Nights in 2018-2019



NSD hosted family Math/Numeracy Nights. At each event, central office staff in attendance shared the division's focus on numeracy and organized hands-on math activities.

Northland School Division Strategic Plan for Board Priorities 2019-2020

Excellence in Leadership	Excellence in Relationships	Excellence in Learning	Excellence in Financial Practices
<p>Priority 1:</p> <p>Through excellent leadership practices by everyone, feels welcome and valued.</p>	<p>Priority 2:</p> <p>Actively develop and purposefully work to maintain healthy relationships.</p>	<p>Priority 3:</p> <p>Students achieve their potential in literacy and numeracy.</p>	<p>Priority 4:</p> <p>Northland has a balanced budget for 2020-2021.</p>
<p>Goal 1:</p> <p>Everyone models & practice excellence in servant leadership and customer service</p>	<p>Goal 1:</p> <p>Actively work to improve relationships by intentionally reaching out through a number of different communication platforms, including face-to-face.</p>	<p>Goal 1:</p> <p>Strengthen and celebrate the belief in the ability and skills of students and staff.</p>	<p>Goal 1:</p> <p>Research and implement creative strategies to reduce expenditures.</p>
<p>Goal 2:</p> <p>Advocate to improve housing conditions for Northland educators.</p>	<p>Goal 2:</p> <p>Actively communicate the importance of parental and community involvement.</p>	<p>Goal 2:</p> <p>The Northland learning community will use consistent literacy and numeracy teaching practices to support the growth of educators and inspire students to reach their potential in literacy and numeracy.</p>	<p>Goal 2:</p> <p>Research and implement creative strategies to increase revenues.</p>

		<p>Goal 3:</p> <p>Ensure consistency in literacy and numeracy strategies across the division to enable seamless transitions between grades, schools, divisions and strengthen student independence.</p>	
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Accountability Pillar Overall Summary
Annual Education Results Reports - Oct 2019
Authority: 1280 The Northland School Division

Measure Category	Measure	Northland School Division			Alberta			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Safe and Caring Schools	Safe and Caring	80.8	80.2	80.5	89.0	89.0	89.3	Low	Maintained	Issue
Student Learning Opportunities	Program of Studies	64.4	63.7	63.6	82.2	81.8	81.9	Very Low	Maintained	Concern
	Education Quality	80.3	82.3	80.6	90.2	90.0	90.1	Very Low	Maintained	Concern
	Drop Out Rate	9.3	10.8	11.9	2.6	2.3	2.9	Low	Improved	Acceptable
	High School Completion Rate (3 yr)	31.1	14.6	13.0	79.1	78.0	77.5	Very Low	Improved Significantly	Acceptable
Student Learning Achievement (Grades K-9)	PAT: Acceptable	24.9	24.2	24.2	73.8	73.6	73.6	n/a	n/a	n/a
	PAT: Excellence	1.3	1.2	1.5	20.6	19.9	19.6	n/a	n/a	n/a
Student Learning Achievement (Grades 10-12)	Diploma: Acceptable	51.9	29.9	32.7	83.6	83.7	83.1	n/a	n/a	n/a
	Diploma: Excellence	0.0	0.9	0.9	24.0	24.2	22.5	n/a	n/a	n/a
	Diploma Exam Participation Rate (4+ Exams)	9.6	4.6	4.0	56.3	55.7	55.1	Very Low	Improved	Issue
	Rutherford Scholarship Eligibility Rate	38.8	34.0	33.9	64.8	63.4	62.2	Very Low	Maintained	Concern
Preparation for Lifelong Learning, World of Work, Citizenship	Transition Rate (6 yr)	8.1	11.7	13.7	59.0	58.7	58.7	Very Low	Declined	Concern
	Work Preparation	74.4	79.3	76.1	83.0	82.4	82.6	Intermediate	Maintained	Acceptable
	Citizenship	68.8	71.7	70.8	82.9	83.0	83.5	Low	Maintained	Issue
Parental Involvement	Parental Involvement	74.2	75.9	73.8	81.3	81.2	81.1	Low	Maintained	Issue
Continuous Improvement	School Improvement	68.7	72.5	72.9	81.0	80.3	81.0	Low	Declined Significantly	Concern

Accountability Pillar Overall Summary Annual Education Results Reports - Oct 2019
Authority: 1280 The Northland School Division (FNMI)

Measure Category	Measure	Northland School Division (FNMI)			Alberta (FNMI)			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Safe and Caring Schools	Safe and Caring	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Student Learning Opportunities	Program of Studies	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Education Quality	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Drop Out Rate	9.0	10.6	11.3	5.4	4.8	5.6	Low	Improved	Acceptable
	High School Completion Rate (3 yr)	29.6	12.8	11.1	56.6	53.3	52.4	Very Low	Improved Significantly	Acceptable
Student Learning Achievement (Grades K-9)	PAT: Acceptable	22.9	21.7	21.9	54.0	51.7	51.9	n/a	n/a	n/a
	PAT: Excellence	1.0	0.2	0.6	7.4	6.6	6.5	n/a	n/a	n/a
Student Learning Achievement (Grades 10-12)	Diploma: Acceptable	51.3	27.0	29.0	77.2	77.1	76.7	n/a	n/a	n/a
	Diploma: Excellence	0.0	1.1	0.6	11.4	11.0	10.6	n/a	n/a	n/a
	Diploma Exam Participation Rate (4+ Exams)	7.8	3.2	2.8	24.6	24.4	22.3	Very Low	Improved	Issue
	Rutherford Scholarship Eligibility Rate	33.3	31.4	31.1	37.1	35.9	34.0	Very Low	Maintained	Concern
Preparation for Lifelong Learning, World of Work, Citizenship	Transition Rate (6 yr)	5.5	8.5	12.7	34.2	33.0	32.8	Very Low	Declined	Concern
	Work Preparation	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Citizenship	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Parental Involvement	Parental Involvement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Continuous Improvement	School Improvement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Outcome One: Alberta’s students are successful

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2015	2016	2017	2018	2019		2019	Achievement	Improvement	Overall	2020	2021
Overall percentage of students in Grades 6 and 9 who achieved the acceptable standard on Provincial Achievement Tests (overall cohort results).	28.2	22.9	24.3	24.2	24.9	30	n/a	n/a	n/a	30	35	40
Overall percentage of students in Grades 6 and 9 who achieved the standard of excellence on Provincial Achievement Tests (overall cohort results).	1.9	0.8	1.7	1.2	1.3	5	n/a	n/a	n/a	5	10	15

Goal:

- To improve Provincial Achievement Tests performance outcomes for students who attained the acceptable level for Grade 6 and 9 by 5.8% to 30%.*

Strategies:

- Continue to work with schools and staff to build their capacities to analyze and interpret data for planning and assessment purposes;
- Use regional data dives on October professional development days so every teacher gains confidence in working with data;
- Continue to build students’ foundational vocabulary by means of word walls that focus on specialized test vocabulary;
- Build students’ reading comprehension skills by adopting a division wide implementation of SMARTLearning processes with Susan Close;
- Integrate technology into student learning;
- Involve parents in the schools through a variety of opportunities;
- Continue to infuse land-based learning with connections to the curricular outcomes.
- Work with community partners such as Alberta Health and First Nations, Metis and Inuit communities to share and access resources to foster positive learning environments in NSD schools.

*Results are inconclusive as we had six schools unable to write PAT’s because of the wildfires last May and June.

*The sample size does not include all students in the division who were eligible to write PAT’s.

Outcome One: Alberta’s students are successful (continued)

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2015	2016	2017	2018	2019		2019	Achievement	Improvement	Overall	2020	2021
Overall percentage of students who achieved the acceptable standard on diploma examinations (overall results).	38.0	42.4	35.5	29.9	51.9	45	n/a	n/a	n/a	55	60	65
Overall percentage of students who achieved the standard of excellence on diploma examinations (overall results).	0.8	0.0	0.9	0.9	0.0	0.00	n/a	n/a	n/a	5	10	15

Goal:

- To improve the number of students who achieve the acceptable standard on Diploma Examinations.

Strategies:

- Work with teachers to help them create assessment measures that are reliable so that the difference in achievement levels between school generated and Diploma achievement measures is narrowed.
- Continue with in depth item analysis on Diploma Exams so that teachers can understand weighting and clarify where they may need to adjust their teaching and assessment practices.
- Enhance teacher professional learning through technology.
- Continue to embed the culture of safe, caring and welcoming schools through NSD’s Policy 19 and the Alberta Education Act, Section 32.
- Enhance student learning through technology.
- Increase land-based learning opportunities that have curricular outcomes.
- Continue to investigate other opportunities for student learning ie/dual credit, High School Redesign.
- Increase awareness of High School Redesign through discussions with Principals and Associate Superintendents.

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2014	2015	2016	2017	2018		2019	Achievement	Improvement	Overall	2020	2021
High School Completion Rate – Percentage of students who completed high school within three years of entering Grade 10.	13.4	13.1	11.3	14.6	31.1	25	Very Low	Improved Significantly	Acceptable	30	35	40
Percentage of students writing four or more diploma exams within three years of entering Grade 10.	4.2	3.4	2.6	4.6	9.6	10	Very Low	Improved	Issue	11	12	15
Drop Out Rate - annual dropout rate of students aged 14 to 18	14.2	11.9	12.9	10.8	9.3	9	Low	Improved	Acceptable	9	8	7
High school to post-secondary transition rate of students within six years of entering Grade 10.	8.6	13.7	15.6	11.7	8.1	10	Very Low	Declined	Concern	20	25	30
Percentage of Grade 12 students eligible for a Rutherford Scholarship.	n/a	27.0	40.8	34.0	38.8	40	Very Low	Maintained	Concern	40	42	44

Goal:

To continue to improve the growing positive trend with respect to annual dropout rates and high school completion rates.

Strategies:

- Involve community in schools.
- To expand course options to graduation eligible students in order to engage them in their schooling and have them complete it.
- Work with teachers to refine instructional practices that keep students engaged where their learning is concerned.
- Celebrate successful course completion by students.
- Continue to implement and embed My Blueprint as a way for students to plan for post-secondary career options available to them.
- Celebrate positive student characteristics of active citizenship.

Outcome One: Alberta’s students are successful (continued)

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2015	2016	2017	2018	2019		2019	Achievement	Improvement	Overall	2020	2021
Percentage of teachers, parents and students who are satisfied that students model the characteristics of active citizenship.	68.5	70.7	70.1	71.7	68.8	75	Low	Maintained	Issue	80	82	83

Goal To continue to promote understanding of student achievement in terms of how each student knows and views his or her world.

Strategies

- Partner with agencies and agents such as Elders, the RCMP and Alberta Health to actively teach and promote prosocial behaviour and active citizenship.
- Encourage parental involvement in schools.

Outcome Two: First Nations, Métis, and Inuit students in Alberta are successful

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2015	2016	2017	2018	2019		2019	Achievement	Improvement	Overall	2020	2021
Overall percentage of self-identified FNMI students in Grades 6 and 9 who achieved the acceptable standard on Provincial Achievement Tests (overall cohort results).	27.3	22.5	22.1	21.7	22.9	30	n/a	n/a	n/a	30	35	40
Overall percentage of self-identified FNMI students in Grades 6 and 9 who achieved the standard of excellence on Provincial Achievement Tests (overall cohort results).	1.3	0.5	0.9	0.2	1.0	5	n/a	n/a	n/a	5	10	10
Overall percentage of self-identified FNMI students who achieved the acceptable standard on diploma examinations (overall results).	36.9	39.7	31.0	27.0	51.3	50	n/a	n/a	n/a	55	60	65
Overall percentage of self-identified FNMI students who achieved the standard of excellence on diploma examinations (overall results).	0.0	0.0	0.0	1.1	0.0	3	n/a	n/a	n/a	5	7	8

Goal:

- While achievement levels for First Nations, Metis and Inuit students are not where we want them to be, this year’s data has been affected by the wildfires in NSD last May and June. We want to maintain and improve the current results but predicting what those changes may look like are difficult to determine without a complete data set.

Strategies:

- Continue to work with teachers to embed the understanding that infusing First Nations, Metis and Inuit perspectives and world views into curricular offerings is not an add-on but an integral component of helping students see their culture and ways of knowing reflected in what they learn at school.

- Continue to offer and expand on the land-based learning experiences for all students.
- Continue support for Indigenous Language Programs as a way to support inclusion as well as emotional health of First Nations, Metis and Inuit students.

Outcome Two: First Nations, Métis, and Inuit students in Alberta are successful (continued)

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2014	2015	2016	2017	2018		2019	Achievement	Improvement	Overall	2020	2021
High School Completion Rate – Percentage of self-identified FNMI students who completed high school within three years of entering Grade 10.	13.0	11.2	9.4	12.8	29.6	30	Very Low	Improved Significantly	Acceptable	35	40	45
Percentage of self-identified FNMI students writing four or more diploma exams within three years of entering Grade 10.	4.0	2.4	3.1	3.2	7.8	7	Very Low	Improved	Issue	7	8	9
Drop Out Rate - annual dropout rate of self-identified FNMI students aged 14 to 18	13.8	11.0	12.3	10.6	9.0	8	Low	Improved	Acceptable	7	6	5
High school to post-secondary transition rate of self-identified FNMI students within six years of entering Grade 10.	6.8	13.3	16.2	8.5	5.5	7	Very Low	Declined	Concern	10	12	14
Percentage of Grade 12 self-identified FNMI students eligible for a Rutherford Scholarship.	n/a	25.7	36.4	31.4	33.3	34	Very Low	Maintained	Concern	35	37	40

Goal:

- Continue to improve and sustain student First Nations, Metis and Inuit performance on Diploma Exams in 2019 – 2020.

Strategies:

- Engage in teaching strategies that improve students reading comprehension across curricular disciplines. Data analysis has shown that students’ foundational vocabulary is lower than it should be and this negatively affects their ability to understand what is required of them when answering items on Diploma Exams.
- Continue to infuse Indigenous ways of knowing and being across the curriculum so that they can see their culture reflected in their studies.
- Increase engagement of students through a variety of course offerings.

Outcome Three: Alberta has excellent teachers, school leaders, and school authority leaders

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2015	2016	2017	2018	2019		2019	Achievement	Improvement	Overall	2020	2021
Percentage of teachers, parents and students satisfied with the opportunity for students to receive a broad program of studies including fine arts, career, technology, and health and physical education.	63.2	64.8	62.2	63.7	64.4	75	Very Low	Maintained	Concern	80	80	85

Goal:

- To enhance and expand the educational programming that NSD students have access to leverage technology to connect students to the world.

Strategies:

- Continue to investigate dual credit opportunities
- Develop partnerships in community and with other organizations to facilitate opportunities in a broad program of studies
- Increase integration of technology into classrooms
- Celebrate student successes for course completion at the school level.
- Utilizing electronic medium such as video conferencing, Flex Learning and the like, teachers can expand their classrooms beyond the walls of their respective schools.
- Establish booths at Career Fairs across the division to promote the NSD brand and promote programs offered in the division that provide students a variety of paths to post-secondary schooling options including the trades and academics.
- Work with Alberta Health and health and wellness workers to implement healthy schools programs and support intra and extra-mural programs that promote healthy life choices for students.

- Enhance professional development for teachers through the use of technology.

Outcome Four: Alberta’s K-12 education system is well governed and managed

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2015	2016	2017	2018	2019	2019	Achievement	Improvement	Overall	2020	2021	2022
Percentage of teacher, parent and student agreement that: students are safe at school, are learning the importance of caring for others, are learning respect for others and are treated fairly in school.	79.6	81.7	79.5	80.2	80.8	82	Low	Maintained	Issue	83	84	85
Percentage of teachers, parents and students satisfied with the overall quality of basic education.	80.7	79.5	79.9	82.3	80.3	82	Very Low	Maintained	Concern	84	85	86
Percentage of teachers and parents who agree that students are taught attitudes and behaviours that will make them successful at work when they finish school.	76.2	76.9	72.0	79.3	74.4	77	Intermediate	Maintained	Acceptable	80	82	84
Percentage of teacher and parent satisfaction that students demonstrate the knowledge, skills and attitudes necessary for lifelong learning. <i>(This measure is required for charter and private school authorities that do not have grades 10-12.)</i>	61.9	58.7	52.2	62.2	56.4	60	n/a	n/a	n/a	62	65	66

Percentage of teachers and parents satisfied with parental involvement in decisions about their child's education.	73.2	74.5	70.9	75.9	74.2	75	Low	Maintained	Issue	77	80	82
Percentage of teachers, parents and students indicating that their school and schools in their jurisdiction have improved or stayed the same the last three years.	72.3	74.0	72.3	72.5	68.7	70	Low	Declined Significantly	Concern	73	75	77

Goal:

- To increase parental involvement in decisions about their child’s education.

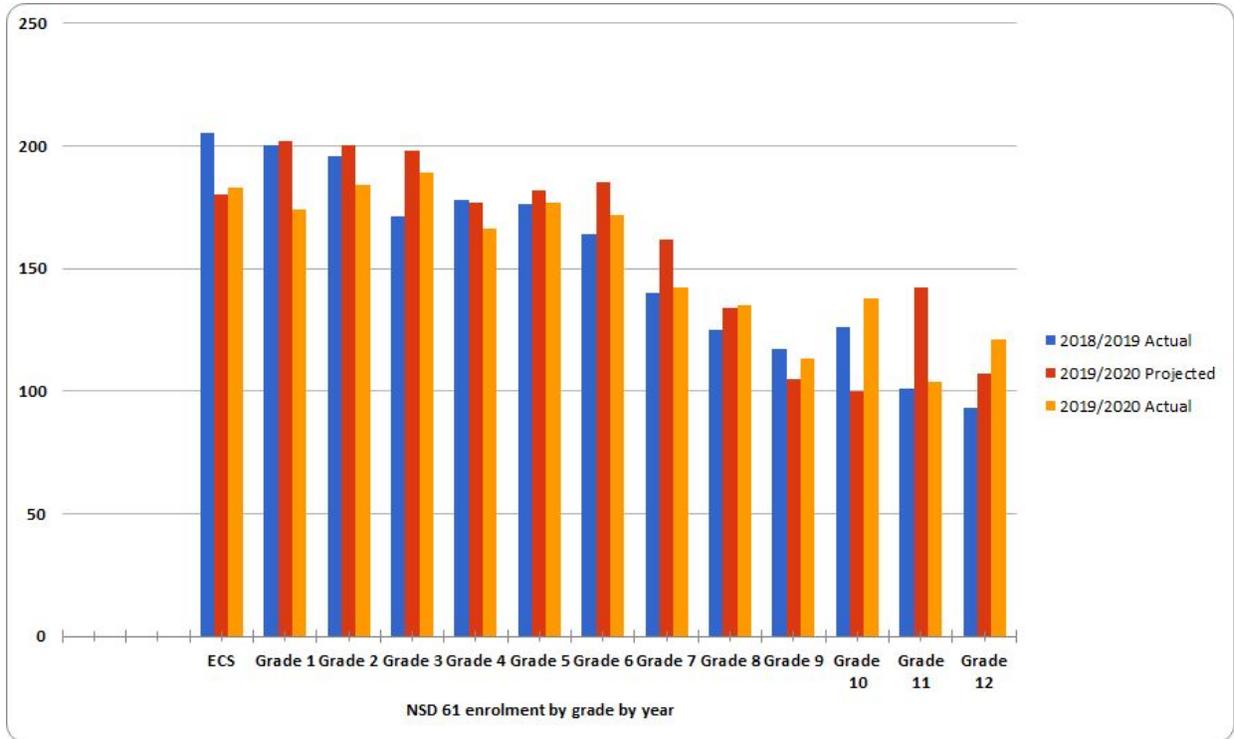
Strategies:

- Invite parents and community members into the school to celebrate students and to participate in learning opportunities.
- Create opportunities for parents to be involved in the schools.
- Involve parents in the School Councils.

Summary of Financial Results

Enrolment

2019-2020 enrolment is almost identical to last years - 1,998 in 2019-2020 versus 1,992 in 2018-2019. The percentage of federal students remains steady at about 33%.



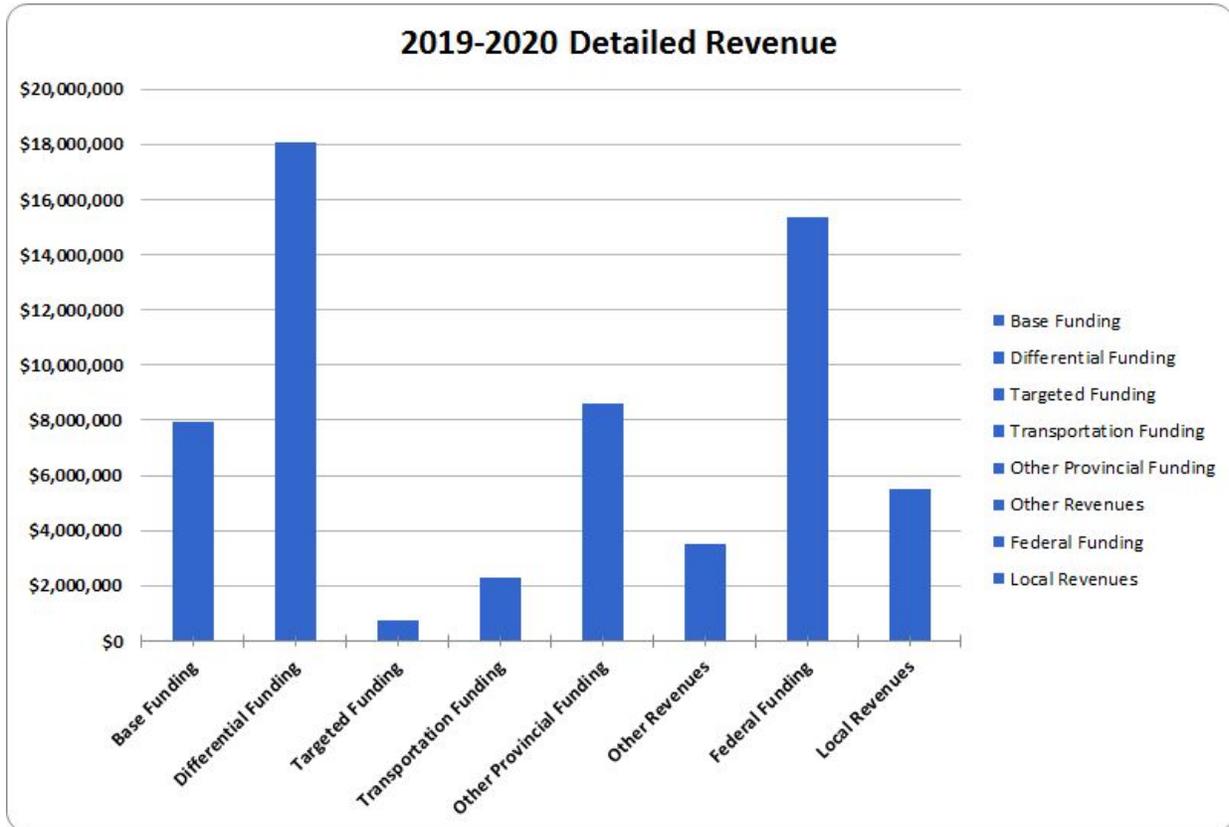
OVERVIEW

In the October draft budget, the deficit was \$3.653 million, with \$1.2 million from the spring budget deficit and the additional \$2.453 million due to enrolment change.

To be updated (TBU) after Nov. 23

REVENUE

additional comments need to be made here, but won't have details until after the 23rd.



EXPENSES

*with charts - overall, external services, schedule of program operations, ECS, Gr 1 - 12, PO&M, Board and System Admin, Transportation

need more details here, but won't have info until after the 23rd. Note: mention insurance increases, reductions to facilities and housing (major reductions).

Schools - TBU after Nov. 23

Staffing -

Operational Funding -

Central Services - TBU after Nov. 23

CAPITAL RESERVES AND CAPITAL PROJECTS

The balance under unrestricted capital represents all surpluses and deficits of years past, as well as accounting for school generated funds and amortization.

It is a common practise to move funds into either Operating Reserves, when they are earmarked for operations projects or to fund deficit years, or to Capital Reserves when funds are earmarked for capital projects or purchases.

However, due to the fact that the division will be funding the 2019-2020 deficit with the surplus, and the uncertainty, at this point, of what the 2020-2021 budget may look like, it is our recommendation that the funds remain in unrestricted surplus, in order to provide as much flexibility as possible for funding.

Capital projects have been reduced significantly this year over past years to reflect only those projects or purchases that must be completed, due to the funding of the deficit. It is critical that the division present a balanced budget, with no year-end deficits, as reserves for projects and operating contingencies need to be maintained.

Links - TBU after Nov. 23

School Generated Funds:

<https://www.nsd61.ca/about-us/reports>

Audited financial statements

<https://www.nsd61.ca/download/145660>

2018-2019 budget

<https://www.nsd61.ca/download/154140>

Capital Plan:

<https://www.nsd61.ca/download/127943>

Provincial rollup of jurisdiction AFT information:

<https://education.alberta.ca/financial-statements/about-the-documents/>

Parental Involvement

Parental involvement in a child's education is one of the top six identifiers that contribute to learning. They are the first role models and teachers for their children. Parents are encouraged to be in the schools assisting teachers, sharing a story, skill, cooking, or being a part of a field trip. Schools, parents, and communities working together will ensure that our students are successful in their pursuits in education and in their future endeavours.

Timelines and Communication

Copies will be sent to each Board member, all principals and vice-principals and senior administrative staff.

A copy of this plan is available from the Divisional Office at 1-800-362-1360, or you may view this document on our website at the following link: www.nsd61.ca

AERR SUMMARY:

To view a summary of the report click the following link: <https://www.nsd61.ca/download/146580>

Whistleblower Protection

AERR-PIDA Report 2018-2019

The Northland School Division Board of Trustees is committed to the highest standard of ethical and accountable conduct, and recognizes the importance of working to deter and detect wrongdoing within the operations of the Board, and to promote public confidence in the administration of the Board. To ensure this, the Board is committed to maintaining a positive and supportive environment whereby employees can disclose potential wrongdoing, or seek advice about disclosing a potential wrongdoing, without retribution, and are provided with clear guidance for how those disclosures may take place.

- The Province of Alberta has enacted the Public Interest Disclosure (Whistleblower Protection) Act (June 2013) in order to:
- Facilitate the disclosure and investigation of significant and serious matters in or relating to public bodies, including school boards that an employee believes may be unlawful, dangerous to the public, or injurious to the public interest,
- Protect employees who make those disclosures,
- Manage, investigate and make recommendations respecting disclosures of wrongdoings and reprisals,
- Promote public confidence in the administration of public bodies.

As required by Section 32 of the Act the Superintendent (Chief Executive Officer) must provide an annual report:

Chief Officer's Annual Report

32(1) Every chief officer must prepare a report annually on all disclosures that have been made to the designated officer of the department, public entity or office of the Legislature for which the chief officer is responsible.

(2) The report under subsection (1) must include the following information:

- (a) the number of disclosures received by the designated officer, the number of disclosures acted on and the number of disclosures not acted on by the designated officer;
- (b) the number of investigations commenced by the designated officer as a result of disclosures;
- (c) in the case of an investigation that results in a finding of wrongdoing, a description of the wrongdoing and any

recommendations made or corrective measures taken in relation to the wrongdoing or the reasons why no corrective measure was taken.

(3) The report under subsection (1) must be included in the annual report of the department, public entity or office of the Legislature if the annual report is made publicly available, and if the annual report is not made publicly available, the chief officer must make the report under subsection (1) available to the public on request.

(Public Information Disclosure Act – June 2013)

In the 2018-2019 school year, Northland School Division has had:

- 0 disclosures and
- 0 investigations.



ADMINISTRATION RECOMMENDATION TO THE BOARD

TO: BOARD OF TRUSTEES **DATE:** NOVEMBER 22, 2019

SUBMITTED BY: SECRETARY-TREASURER, T. RASMUSON

SUBJECT: 2018-2019 AUDITED FINANCIAL STATEMENTS

REFERENCE(S): POLICY 2, ROLE OF THE BOARD

ATTACHMENTS: 2018-2019 AUDITED FINANCIAL STATEMENTS

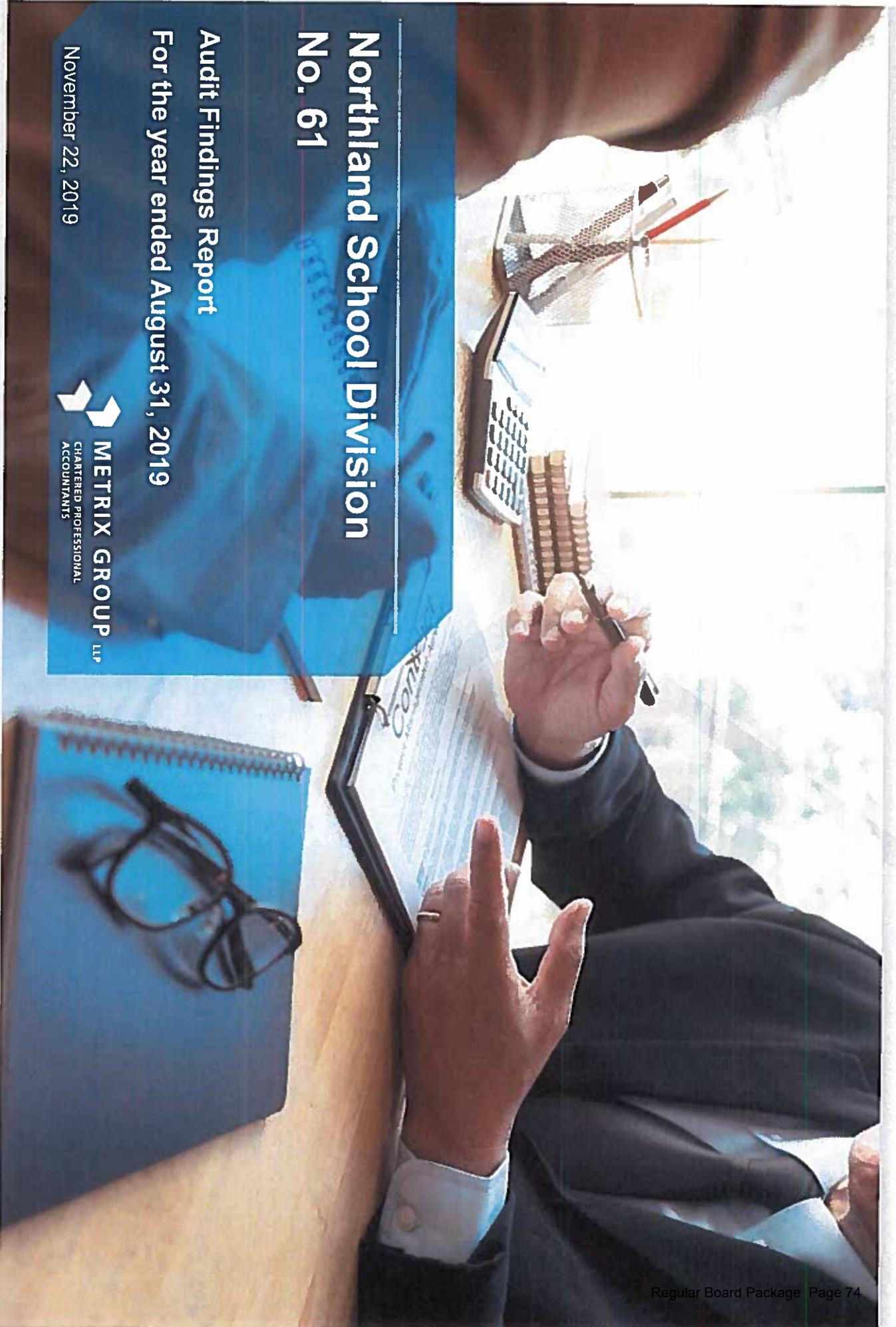
RECOMMENDATION:
THAT the Board of Trustees approve the 2018-2019 audited financial statements, as attached.

BACKGROUND:
 Policy 2, Role of the Board, Section 5, Role of the Board, Fiscal Accountability, establishes that the Board of Trustees will approve the audited financial statements.

The financial statements have been prepared by the Finance Department, including the notes, for the year ended August 31, 2018 in the format approved by Alberta Education. Hawkings Epp Dumont LLP has audited these statements and plans to issue an unqualified opinion.

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

RISK ANALYSIS:
 Having an external auditor, and providing in-camera time with the board and the auditors, are key in ensuring that the division is using its grant money for educating children and the activities that surround that mandate. As well, the audit helps to introduce best practices to the division, and provides assurance to funders and stakeholders that the money is being spent correctly.



Northland School Division No. 61

Audit Findings Report
For the year ended August 31, 2019

November 22, 2019



The contacts at Metrix Group LLP in connection with this letter are:

Engagement Partner

Jeff Alliston, CPA, CA

T: 780.489.9606 Ext. 125

E: jalliston@metrixgroup.ca

Manager

Craig Poeter, CPA

T: 780.489.9606 Ext. 123

E: cpoeter@metrixgroup.ca

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This letter should not be distributed without the prior consent of Metrix Group LLP and Metrix Group LLP accepts no responsibility to a third party who uses this communication.

Executive Summary

We are pleased to provide you with our audit findings report for Northland School Division No. 61 (the "Division") for the year ended August 31, 2019.

The purpose of this communication is to summarize certain matters arising from the audit that we believe would be of interest to the Board of Trustees. Additionally, during the course of our audit we identified matters that may be of interest to management.

The objectives of this report is as follows:

1. To communicate clearly with the Board of Trustees (the "Trustees") our responsibilities in relation to the financial statement audit and provide an overview of the planned scope and timing of the audit;
2. To obtain from the Trustees information relevant to the audit;
3. To promote effective two-way communication between the auditor and the Trustees.

Finalizing the audit

As of November 22, 2019, we have substantially completed the audit of the Division's financial statements with the exception of:

- Completing our required communication to the Trustees;
- Obtaining evidence of the Trustees approval of the financial statement; and
- Obtaining the signed management's representations letter.

Commitment to communication

Clear, two-way communication between the auditor and those charged with governance is an integral part of every audit. After reviewing this letter, please advise us whether there are additional areas of concerns to the Trustees which we should consider.

Independence

At the core of the provision of external audit services is the concept of independence. Canadian generally accepted auditing standards require us to communicate to the Trustees, at least annually, all relationships between our Firm and the Division that—in our professional judgement—may reasonably be thought to bear on our independence. Please refer to Appendix 1 for all relationships considered.

We are not aware of any relationships between the Division and ourselves that, in our professional judgement, may reasonably be thought to bear on our independence that have occurred from September 1, 2018 to November 22, 2019.

Auditors' responsibilities

It is important for the Trustees to understand the responsibilities that rest with the Division and its management, and those that belong to the auditor in relation to the financial statement audit.

Our audit of the Division's financial statements was performed in accordance with Canadian generally accepted auditing standards. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements present fairly, in all material respects, the financial position, the results of its operations, change in net debt, remeasurement gains and losses, and cash flows of the Division in accordance with Canadian public sector accounting standards.

Accordingly, we planned and performed our audit to provide reasonable, but not absolute, assurance of detecting fraud and errors that have a material effect on the financial statements taken as a whole, including illegal acts whose consequences have a material effect on the financial statements.

The audit included consideration of internal control relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

Canadian generally accepted auditing standards does not require the auditor to design procedures for the purpose of identifying supplementary matters to communicate to the Division. Accordingly, our audit would not necessarily identify all such matters that may be of interest to the Trustees and management and it is inappropriate to conclude that no such matters exist.

Responsibilities of management and those charged with governance

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

Management's representations are integral to the audit evidence we will gather. Prior to the release of our report, we will require management's representations in writing to support the content of our auditors' report.

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

Audit approach

In gathering our audit evidence, we utilized a combined approach to the audit of the Division. A combined approach is more appropriate when an entity has proper segregation of duties and adequate internal controls. In utilizing a combined approach, we will obtain our assurance from a combination of substantive procedures (analysis of data and obtaining direct evidence as to the validity of the items such as third-party confirmation) and tests of internal controls. By obtaining some of our assurance through tests of controls, we can reduce the substantive procedures that are required.

Materiality

Materiality in an audit is used as a guide for planning the nature and extent of audit procedures and for assessing the sufficiency of audit evidence gathered. It is also used in evaluating the misstatements found and determining the appropriate audit opinion to express.

A misstatement, or the aggregate of all misstatements in financial statements, is considered to be material if, in the light of surrounding circumstances, it is probable that the decision of a person who is relying on the financial statements, and who has a reasonable knowledge of business and economic activities (the user), would be changed or influenced by such misstatement or the aggregate of all misstatements. The materiality decision ultimately is based on the auditors' professional judgement.

The auditors' determination of materiality is a matter of professional judgement, and is affected by the auditors' perception of the financial information needs of users of the financial statements. In planning our audit, we have concluded that a materiality level of 2% of revenues (\$1,170,000) is appropriate. However, we anticipate that management will record any adjustments that we propose that are of a non-trivial nature.

Audit Results

Audit risks, our response and findings

Area of focus	Audit risk, our response and findings
Cash	<p>Risk</p> <ul style="list-style-type: none"> - Due to the nature of cash, it is subject to a higher level of procedures due to the risk of fraud. <p>Our response</p> <ul style="list-style-type: none"> - We have confirmed directly with the Division's financial institution to as part of our procedures performed over bank reconciliations; and - We have tested significant reconciling items recorded in the bank reconciliation. <p>No Significant findings have been identified.</p>
Tangible Capital assets ("TCA")	<p>Risk</p> <ul style="list-style-type: none"> - TCA has been purchased or donated to the Division and has not been appropriately accounted for; - TCA valuation is complex due to risks of impairment and the use of management estimates; and - TCA represent a significant balance of the Division's assets. <p>Our response</p> <ul style="list-style-type: none"> - We have inquired with management regarding the existence of any impairment indicators identified in the year; - We have inquired with management regarding the existence of any TCA donated or purchased; - We have reviewed and inspected repairs and maintenance expenses for the purposes of identifying any assets capital in nature; - We have re-calculated amortization expense; and - We have tested significant additions and disposals recorded in the year. <p>No Significant findings have been identified.</p>

Audit risks, our response and findings (continued)

Area of focus	Audit risk, our response and findings
Accounts Receivable	<p>Risk</p> <ul style="list-style-type: none"> - Accounts receivable are not collected subsequent to year end; and - Allowance for doubtful accounts is understated. <p>Our response</p> <ul style="list-style-type: none"> - We have performed procedures over the processes and internal controls for receivables, revenue and cash receipts; - We have agreed balances recorded to balances received subsequent to year-end to test the existence of receivables recorded as at year-end; and - We have performed cut-off testing to assess the completeness of receivables; <p>No Significant findings have been identified.</p>
Accounts Payable and Accrued Liabilities	<p>Risk</p> <ul style="list-style-type: none"> - Expenses related to the year-ended August 31, 2019 have not been accrued for; and - Vacation payable is understated or overstated. <p>Our response</p> <ul style="list-style-type: none"> - We have performed a search for unrecorded liabilities inspecting payments processed subsequent to August 31, 2019; and - We have obtained the vacation payable and have verified the mathematical accuracy of the amounts accrued and have re-calculated the vacation accrual. <p>No Significant findings have been identified.</p>

Audit risks, our response and findings (continued)

Area of focus	Audit risk, our response and findings
Deferred contributions	<p>Risk</p> <ul style="list-style-type: none"> - Compliance with funding agreement(s) and donation restrictions with respect to revenue recognition and performance obligations. <p>Our response</p> <ul style="list-style-type: none"> - We have reviewed funding agreement(s) and donation letters to identify agreements/letters with performance obligations; - We have tested the mathematical accuracy of the deferred contribution continuity schedule; and - We have matched project costs, and supporting documentation, to revenue recorded to assess if the performance obligations have been met. <p>No Significant findings have been identified.</p>
Revenues	<p>Risk</p> <ul style="list-style-type: none"> - Revenue is recognized before services or restrictions have been performed. <p>Our response</p> <ul style="list-style-type: none"> - We have updated our understanding over the processes and controls for revenue; - We have agreed significant revenue transactions, along with a sample of non-significant revenue transactions, to cash receipts; - We have reconciled government funding confirmations to the Division's accounting records; and - We have performed substantive analytical procedures to assess the reasonableness of revenue recorded. <p>No Significant findings have been identified.</p>

Audit risks, our response and findings (continued)

Area of focus	Audit risk, our response and findings
Expenses (including salaries, wages and benefits)	<p>Risk</p> <ul style="list-style-type: none"> - Expenses have not been recorded in the correct fiscal year; and - Inherent fraud risk relating to expenses, including salaries, wages and benefits. <p>Our response</p> <ul style="list-style-type: none"> - We have updated our understanding over the processes and controls for expenses; - We have agreed significant expenses, along with a sample of non-significant expenses to supporting documentation; - We have performed a search for unrecorded liabilities; and - We have performed substantive analytical procedures to assess the reasonableness of expenses, including salaries, wages and benefits. <p>No Significant findings have been identified.</p>

Significant findings

Our objective is to communicate appropriately to the Trustees any deficiencies in internal control that we have identified during the audit and that, in our professional judgement, are of sufficient importance to merit being reported to those charged with governance.

The audit findings contained in this report did not have a material effect on the Division's financial statements, and as such, our audit report is without reservation with respect to these matters.

Our audit procedures were performed to form an opinion on the financial statements and, although they might bring possible fraudulent or illegal activities to our attention, our audit procedures were not designed to detect fraudulent or illegal activities.

Significant Deficiencies in Internal Control

Bank Reconciliations

We noted that the Division's monthly bank reconciliations contained evidence of preparer or reviewer on a consistent and timely basis however this was not the case at the school level.

We recommend that each school follow similar procedures to that of the division which would require evidence of preparer and reviewer on all bank reconciliations.

Bank Balances

We noted that per Administrative Policy 511 "Any balance in a School-Generated Fund over ten thousand (\$10,000) must be forwarded to Division office and will remain available for the school's intended use." As of August 31, 2019, nine schools had a balance over \$10,000 with one school's balance being over \$92,000.

We recommend that the policy is followed and that amounts over \$10,000 are transferred to the School Division to help limit the value of potential loss due to fraud.

Trustee Credit Cards

We noted that the credit card statements of board members contained no evidence of approval.

We recommend that the credit card statements for all Trustees be reviewed and approved.

Significant Qualitative Aspects of Accounting Practices

Management is responsible for determining the significant accounting policies. The choice of different accounting policy alternatives can have a significant effect on the financial position and results of the Division. The application of those policies often involved significant estimates and judgements by management.

We are of the opinion that the significant accounting policies, estimates and judgements, and financial disclosures made by management do not materially misstate the financial statements taken as a whole.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties during our audit that should be brought to the attention of the Trustees.

Uncorrected misstatements

The total unrecorded misstatements noted during the audit amounted to a \$111,586 overstatement of the Division's operating deficit for the year ended August 31, 2019.

Amount of over (under) misstatement					
Description	Assets	Liabilities	Deficiency	Equity	
To record the 2018 fiscal year principal allowance paid in 2019	\$ (111,586)	\$ -	\$ 111,586	\$ -	
Total unrecorded misstatements	\$ (111,586)	\$ -	\$ 111,586	\$ -	

After considering both quantitative and qualitative factors with respect to the uncorrected misstatements accumulated during the audit, we agree with management that the financial statements are not materially misstated.

Appendix 1 - Auditor Independence

We have been engaged to audit the financial statement of the Division for the year ending August 31, 2019.

We believe that it is important that we communicate at least annually with you regarding all relationships between the Division and our firm that, in our professional judgement, may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the Chartered Professional Accountants of Alberta and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) Economic dependence on a client; and
- (e) Provision of services in addition to the audit engagement.

We are not aware of any relationships between the Division and ourselves that, in our professional judgement, may reasonably be thought to bear on our independence that have occurred from September 1, 2018 to November 22, 2019.

Appendix 2 – Management Representation Letter

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

Northland School Division

Legal Name of School Jurisdiction

9809 - 77 Avenue Peace River AB T8S 1V2

Mailing Address

(780) 624-2060 (Ext. 6141) (780) 624-5914 trudy.rasmuson@nsd61.ca

Contact Numbers and Email Address

SCHOOL JURISDICTION MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of Northland School Division 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

Robin Guild

Name

Signature

SUPERINTENDENT

Nancy Spencer-Poitras

Name

Signature

SECRETARY-TREASURER OR TREASURER

Trudy Rasmuson

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

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of Northland School Division No.61:

Opinion

We have audited the financial statements of Northland School Division No.61 (the Division), which comprise the statement of financial position as at August 31, 2019, and the statements of operations, cash flows, change in net debt, and remeasurement gains and losses for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

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

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

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

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

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

(continues)

Auditors' Responsibility for the Audit of the Financial Statements

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

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

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

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

METRIX GROUP LLP

Chartered Professional Accountants

Edmonton, Alberta
November 22, 2019

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

		2019	2018
FINANCIAL ASSETS			
Cash and cash equivalents	(Schedule 5)	\$ 11,095,489	\$ 11,843,563
Accounts receivable (net after allowances)	(Note 3)	\$ 16,270,674	\$ 3,948,236
Portfolio investments			
Operating		\$ -	\$ -
Endowments		\$ -	
Inventories for resale		\$ -	\$ -
Other financial assets	(Note 4)	\$ 50,056	\$ 84,579
Total financial assets		\$ 27,416,219	\$ 15,876,378
LIABILITIES			
Bank indebtedness	(Note 7)	\$ -	\$ -
Accounts payable and accrued liabilities	(Note 8)	\$ 14,113,893	\$ 2,836,474
Deferred contributions	(Note 12)	\$ 69,508,118	\$ 70,773,489
Employee future benefits liabilities	(Note 10)	\$ 6,001	\$ 6,001
Liability for contaminated sites		\$ -	\$ -
Other liabilities		\$ -	\$ -
Debt			
Supported: Debentures		\$ -	\$ -
Unsupported: Debentures		\$ -	\$ -
Mortgages and capital loans		\$ -	\$ -
Capital leases		\$ -	\$ -
Total liabilities		\$ 83,628,012	\$ 73,615,964
Net debt		\$ (56,211,793)	\$ (57,739,586)
NON-FINANCIAL ASSETS			
Tangible capital assets	(Schedule 6)	\$ 66,561,797	\$ 69,694,666
Inventory of supplies		\$ -	\$ -
Prepaid expenses	(Note 6)	\$ 509,671	\$ 455,147
Other non-financial assets	(Note 5)	\$ 10	\$ 10
Total non-financial assets		\$ 67,071,478	\$ 70,149,823
Accumulated surplus	(Schedule 1; Note 15)	\$ 10,859,685	\$ 12,410,237
Accumulating surplus / (deficit) is comprised of:			
Accumulated operating surplus (deficit)		\$ 10,859,685	\$ 12,410,237
Accumulated remeasurement gains (losses)		\$ -	\$ -
		\$ 10,859,685	\$ 12,410,237
Contractual rights			
Contingent assets			
Contractual obligations (Note 9)			
Contingent liabilities (Note 18)			

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

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

	Budget 2019 (Note 21)	Actual 2019	Actual 2018
REVENUES			
Government of Alberta	\$ 46,685,085	\$ 44,418,584	\$ 42,047,082
Federal Government and First Nations	\$ 13,925,830	\$ 15,113,971	\$ 21,719,475
Out of province authorities	\$ -	\$ -	\$ -
Alberta municipalities-special tax levies	\$ -	\$ -	\$ -
Property taxes	\$ -	\$ -	\$ -
Fees	\$ -	\$ -	\$ -
Other sales and services	\$ 357,775	\$ 13,079,490	\$ 1,196,728
Investment income	\$ 40,000	\$ 260,960	\$ 210,913
Gifts and donations	\$ 450,000	\$ 349,490	\$ 338,617
Rental of facilities	\$ 583,050	\$ 667,219	\$ 836,778
Fundraising	\$ -	\$ 161,750	\$ 219,911
Gains on disposal of capital assets	\$ -	\$ 11,190	\$ 19,990
Other revenue	\$ -	\$ 177,126	\$ 649,905
Total revenues	\$ 62,041,740	\$ 74,239,780	\$ 67,239,399
EXPENSES			
Instruction - ECS	\$ 2,244,550	\$ 2,426,042	\$ 3,419,782
Instruction - Grades 1 - 12	\$ 39,248,231	\$ 38,055,151	\$ 38,989,460
Plant operations and maintenance (Schedule 4)	\$ 9,272,364	\$ 23,281,382	\$ 11,948,051
Transportation	\$ 3,568,539	\$ 3,570,673	\$ 4,098,423
Board & system administration	\$ 3,425,564	\$ 3,484,131	\$ 3,343,005
External services	\$ 5,177,128	\$ 4,972,953	\$ 5,276,058
Total expenses	\$ 62,936,376	\$ 75,790,332	\$ 67,074,779
Operating surplus (deficit)	\$ (894,636)	\$ (1,550,552)	\$ 164,620
Accumulated operating surplus (deficit) at beginning of year		\$ 12,410,237	\$ 12,245,617
Accumulated operating surplus (deficit) at end of year	\$ (894,636)	\$ 10,859,685	\$ 12,410,237

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

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

	2019	2018
CASH FLOWS FROM:		
A. OPERATING TRANSACTIONS		
Operating surplus (deficit)	\$ (1,550,552)	\$ 164,620
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	\$ 4,489,430	\$ 4,488,194
Net (gain)/loss on disposal of tangible capital assets	\$ (11,088)	\$ 10,752
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ -
(Gain)/Loss on sale of portfolio investments	\$ -	\$ -
Expended deferred capital revenue recognition	\$ (3,473,967)	\$ (3,491,473)
Deferred capital revenue write-down / adjustment	\$ 32,125	\$ -
Donations in kind	\$ -	\$ -
	\$ (514,052)	\$ 1,172,093
(Increase)/Decrease in accounts receivable	\$ (12,322,438)	\$ 1,582,528
(Increase)/Decrease in inventories for resale	\$ -	
(Increase)/Decrease in other financial assets	\$ 34,523	\$ (38,936)
(Increase)/Decrease in inventory of supplies	\$ -	
(Increase)/Decrease in prepaid expenses	\$ (54,521)	\$ (12,110)
(Increase)/Decrease in other non-financial assets	\$ -	\$ 39,757
Increase/(Decrease) in accounts payable, accrued and other liabilities	\$ 11,277,419	\$ (480,644)
Increase/(Decrease) in deferred revenue (excluding EDCC)	\$ 2,208,596	\$ 5,288,430
Increase/(Decrease) in employee future benefit liabilities	\$ -	\$ -
Other (describe)	\$ -	\$ -
Total cash flows from operating transactions	\$ 629,527	\$ 7,551,118
B. CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	\$ (1,389,861)	\$ (3,206,130)
Net proceeds from disposal of unsupported capital assets	\$ 12,260	\$ 56,951
Other (describe)	\$ -	\$ -
Total cash flows from capital transactions	\$ (1,377,601)	\$ (3,149,179)
C. INVESTING TRANSACTIONS		
Purchases of portfolio investments	\$ -	\$ -
Proceeds on sale of portfolio investments	\$ -	\$ -
Other (Describe)	\$ -	\$ -
Other (describe)	\$ -	\$ -
Total cash flows from investing transactions	\$ -	\$ -
D. FINANCING TRANSACTIONS		
Debt issuances	\$ -	\$ -
Debt repayments	\$ -	\$ -
Other factors affecting debt (describe)	\$ -	\$ -
Capital lease issuances	\$ -	\$ -
Capital lease payments	\$ -	\$ -
Other (describe)	\$ -	\$ -
Other (describe)	\$ -	\$ -
Total cash flows from financing transactions	\$ -	\$ -
Increase (decrease) in cash and cash equivalents	\$ (748,074)	\$ 4,401,939
Cash and cash equivalents, at beginning of year	\$ 11,843,563	\$ 7,441,624
Cash and cash equivalents, at end of year	\$ 11,095,489	\$ 11,843,563

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

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

	Budget 2019	2019	2018
Operating surplus (deficit)	\$ (894,636)	\$ (1,550,552)	\$ 164,620
Effect of changes in tangible capital assets			
Acquisition of tangible capital assets	\$ (3,748,800)	\$ (1,389,861)	\$ (3,206,130)
Amortization of tangible capital assets	\$ 4,470,641	\$ 4,489,430	\$ 4,488,194
Net (gain)/loss on disposal of tangible capital assets	\$ -	\$ (11,088)	\$ 10,752
Net proceeds from disposal of unsupported capital assets	\$ -	\$ 12,260	\$ 56,951
Write-down carrying value of tangible capital assets	\$ -	\$ -	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ -	\$ -
Other changes Disposal of supported capital assets		\$ 32,125	\$ -
Total effect of changes in tangible capital assets	\$ 721,841	\$ 3,132,866	\$ 1,349,767
Acquisition of inventory of supplies	\$ -	\$ -	
Consumption of inventory of supplies	\$ -	\$ -	
(Increase)/Decrease in prepaid expenses	\$ -	\$ (54,521)	\$ (12,110)
(Increase)/Decrease in other non-financial assets	\$ -	\$ -	\$ 39,757
Net remeasurement gains and (losses)	\$ -	\$ -	\$ -
Other changes	\$ -	\$ -	\$ -
Decrease (increase) in net debt	\$ (172,795)	\$ 1,527,793	\$ 1,542,034
Net debt at beginning of year	\$ (57,739,586)	\$ (57,739,586)	\$ (59,281,620)
Net debt at end of year	\$ (57,912,381)	\$ (56,211,793)	\$ (57,739,586)

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

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

	2019	2018
Unrealized gains (losses) attributable to:		
Portfolio investments	\$ -	\$ -
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 OF CHANGES IN ACCUMULATED SURPLUS
for the Year Ended August 31, 2019 (in dollars)

SCHEDULE 1

	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	\$ 12,410,237	\$ -	\$ 12,410,237	\$ 6,655,299	\$ -	\$ 3,494,493	\$ -	\$ 2,260,445
Prior period adjustments:								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2018	\$ 12,410,237	\$ -	\$ 12,410,237	\$ 6,655,299	\$ -	\$ 3,494,493	\$ -	\$ 2,260,445
Operating surplus (deficit)	\$ (1,550,552)		\$ (1,550,552)			\$ (1,550,552)		
Board funded tangible capital asset additions				\$ 497,414				\$ (497,414)
Disposal of unsupported tangible capital assets or board funded portion of supported	\$ -		\$ -	\$ -		\$ (12,260)		\$ 12,260
Write-down of unsupported tangible capital assets or board funded portion of supported	\$ -		\$ -	\$ -		\$ -		\$ -
Net remeasurement gains (losses) for the year	\$ -	\$ -	\$ -					
Endowment expenses & disbursements	\$ -		\$ -		\$ -	\$ -		
Endowment contributions	\$ -		\$ -		\$ -	\$ -		
Reinvested endowment income	\$ -		\$ -		\$ -	\$ -		
Direct credits to accumulated surplus (Describe)	\$ -		\$ -		\$ -	\$ -		\$ -
Amortization of tangible capital assets	\$ -			\$ (4,489,430)		\$ 4,489,430		
Capital revenue recognized	\$ -			\$ 3,473,967		\$ (3,473,967)		
Debt principal repayments (unsupported)	\$ -			\$ -		\$ -		
Additional capital debt or capital leases	\$ -			\$ -		\$ -		
Net transfers to operating reserves	\$ -					\$ -		
Net transfers from operating reserves	\$ -					\$ -		
Net transfers to capital reserves	\$ -					\$ -		\$ -
Net transfers from capital reserves	\$ -					\$ -		\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2019	\$ 10,859,685	\$ -	\$ 10,859,685	\$ 6,137,250	\$ -	\$ 2,947,144	\$ -	\$ 1,775,291

SCHEDULE 1

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

	INTERNALLY RESTRICTED RESERVES BY PROGRAM											
	School & Instruction Related		Operations & Maintenance		Board & System Administration		Transportation		External Services			
	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves
Balance at August 31, 2018	\$ -	\$ (111,046)	\$ -	\$ 996,570	\$ -	\$ 135,126	\$ -	\$ 217,140	\$ -	\$ -	\$ -	\$ 1,022,655
Prior period adjustments:												
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2018	\$ -	\$ (111,046)	\$ -	\$ 996,570	\$ -	\$ 135,126	\$ -	\$ 217,140	\$ -	\$ -	\$ -	\$ 1,022,655
Operating surplus (deficit)												
Board funded tangible capital asset additions		\$ (89,997)	\$ -	\$ (149,975)	\$ -	\$ -	\$ -	\$ (257,442)	\$ -	\$ -	\$ -	\$ -
Disposal of unsupported tangible capital assets or board funded portion of supported		\$ -		\$ 1,501		\$ -		\$ 10,759				\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net transfers from operating reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net transfers to capital reserves		\$ -		\$ -		\$ -		\$ -			\$ -	\$ -
Net transfers from capital reserves		\$ -		\$ -		\$ -		\$ -			\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2019	\$ -	\$ (201,043)	\$ -	\$ 848,096	\$ -	\$ 135,126	\$ -	\$ (29,543)	\$ -	\$ -	\$ -	\$ 1,022,655

SCHEDULE 2
SCHEDULE OF DEFERRED CONTRIBUTIONS
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)
for the Year Ended August 31, 2019 (in dollars)

	Other GoA Ministries excluding Infrastructure						Total Other GoA Ministries	Gov't of Canada	Donations and Grants from others	Other	Total other sources
	Alberta Education	Alberta Infrastructure	Description 1	Description 2	Description 3						
Deferred Contributions (DC)											
Balance at Aug 31, 2018	\$ 6,642,889		\$ -	\$ -	\$ -	\$ -	\$ 470,249	\$ 442,425	\$ 90,213	\$ 1,002,887	
Prior period adjustments - please explain:											
Adjusted ending balance Aug. 31, 2018	\$ 6,642,889	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,249	\$ 442,425	\$ 90,213	\$ 1,002,887	
Received during the year (excluding investment income)	6,926,698							415,187	9,115	424,302	
Transfer (to) grant/donation revenue (excluding investment income)	(4,581,456)						(2,248)	(507,917)	(4,469)	514,634	
Investment earnings	27,404										
Received during the year											
Transferred to investment income											
Transferred (to) from UDCC											
Transferred directly (to) EDCC	(892,447)										
Transferred (to) from others - please explain:											
DC Closing balance at Aug 31, 2019	\$ 8,123,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 466,001	\$ 349,695	\$ 12,274	\$ 829,970	

Unspent Deferred Capital Contributions (UDCC)										
Balance at Aug 31, 2018	\$ 21,922	\$ 22,679	\$ -	\$ -	\$ -	\$ 22,679.00	\$ -	\$ 43,755	\$ -	\$ 43,755
Prior period adjustments - please explain:										
Adjusted ending balance Aug. 31, 2018	\$ 21,922	\$ 22,679	\$ -	\$ -	\$ -	\$ 22,679	\$ -	\$ 43,755	\$ -	\$ 43,755
Received during the year (excluding investment income)										
UDCC Receivable										
Transfer (to) grant/donation revenue (excluding investment income)										
Investment earnings										
Received during the year										
Transferred to investment income										
Proceeds on disposition of supported capital/ insurance proceeds (and related interest)		40,792				40,792				
Transferred from (to) DC										
Transferred from (to) EDCC										
Transferred (to) from others - please explain:										
UDCC Closing balance at Aug 31, 2019	\$ 21,922	\$ 63,471	\$ -	\$ -	\$ -	\$ 63,471	\$ -	\$ 43,755	\$ -	\$ 43,755

Expended Deferred Capital Contributions (EDCC)										
Balance at Aug 31, 2018	\$ 1,025,809	\$ 61,737,187	\$ -	\$ -	\$ -	\$ 61,737,187	\$ -	\$ 276,361	\$ -	\$ 276,361
Prior period adjustments - please explain:										
Adjusted ending balance Aug. 31, 2018	\$ 1,025,809	\$ 61,737,187	\$ -	\$ -	\$ -	\$ 61,737,187	\$ -	\$ 276,361	\$ -	\$ 276,361
Donated tangible capital assets										
Alberta infrastructure managed projects										
Transferred from DC	892,447									
Transferred from UDCC										
Amounts recognized as revenue (Amortization of EDCC)	(101,916)	(3,333,387)				3,333,387		(38,664)		36,664.00
Disposal of supported capital assets		(32,125)				32,125				
Transferred (to) from others - please explain:										
EDCC Closing balance at Aug 31, 2019	\$ 1,816,340	\$ 56,371,675	\$ -	\$ -	\$ -	\$ 59,371,675	\$ -	\$ 237,697	\$ -	\$ 237,697

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

REVENUES	2019							2018
	Instruction		Plant Operations and Maintenance	Transportation	Board & System Administration	External Services	TOTAL	
	ECS	Grades 1 - 12						
(1) Alberta Education	\$ 1,731,546	\$ 29,117,452	\$ 3,738,911	\$ 2,272,179	\$ 470,826	\$ 3,193,274	\$ 40,524,188	\$ 38,241,100
(2) Alberta Infrastructure	-	\$ 192,202	\$ 2,797,536	-	\$ 5,388	\$ 404,065	\$ 3,399,191	\$ 3,369,611
(3) Other - Government of Alberta	-	-	\$ 95,826	-	-	\$ 399,379	\$ 495,205	\$ 436,371
(4) Federal Government and First Nations	\$ 787,763	\$ 10,033,608	\$ 2,251,570	\$ 1,006,599	\$ 970,969	\$ 63,462	\$ 15,113,971	\$ 21,719,475
(5) Other Alberta school authorities	-	-	-	-	-	-	-	-
(6) Out of province authorities	-	-	-	-	-	-	-	-
(7) Alberta municipalities-special tax levies	-	-	-	-	-	-	-	-
(8) Property taxes	-	-	-	-	-	-	-	-
(9) Fees	-	-	-	-	-	-	-	-
(10) Other sales and services	-	\$ 589,599	\$ 12,406,041	\$ 4,942	\$ 1,779	\$ 77,129	\$ 13,079,490	\$ 1,196,728
(11) Investment income	-	\$ 260,960	-	-	-	-	\$ 260,960	\$ 210,913
(12) Gifts and donations	-	\$ 330,661	\$ 18,829	-	-	-	\$ 349,490	\$ 338,617
(13) Rental of facilities	-	-	-	-	-	\$ 667,219	\$ 667,219	\$ 836,778
(14) Fundraising	-	\$ 161,750	-	-	-	-	\$ 161,750	\$ 219,911
(15) Gains on disposal of tangible capital assets	-	-	\$ 1,501	\$ 9,689	-	-	\$ 11,190	\$ 19,990
(16) Other revenue	-	\$ 177,126	-	-	-	-	\$ 177,126	\$ 649,905
(17) TOTAL REVENUES	\$ 2,519,309	\$ 40,863,358	\$ 21,310,214	\$ 3,293,409	\$ 1,448,962	\$ 4,804,528	\$ 74,239,780	\$ 67,239,399
EXPENSES								
(18) Certificated salaries	\$ 1,096,452	\$ 17,082,563	-	-	\$ 524,493	-	\$ 18,703,508	\$ 20,520,171
(19) Certificated benefits	\$ 117,804	\$ 3,677,948	-	-	\$ 49,837	-	\$ 3,845,589	\$ 4,570,852
(20) Non-certificated salaries and wages	\$ 844,796	\$ 5,330,843	\$ 2,771,428	\$ 1,018,979	\$ 1,329,134	\$ 1,420,860	\$ 12,716,040	\$ 14,028,417
(21) Non-certificated benefits	\$ 188,116	\$ 1,092,797	\$ 637,723	\$ 222,487	\$ 324,541	\$ 346,320	\$ 2,811,984	\$ 3,440,978
(22) SUB - TOTAL	\$ 2,247,168	\$ 27,184,151	\$ 3,409,151	\$ 1,241,466	\$ 2,228,005	\$ 1,767,180	\$ 38,077,121	\$ 42,560,418
(23) Services, contracts and supplies	\$ 178,874	\$ 10,566,371	\$ 16,857,595	\$ 1,761,845	\$ 1,199,895	\$ 2,854,579	\$ 33,219,159	\$ 19,991,124
(24) Amortization of supported, tangible capital assets	-	\$ 244,747	\$ 2,819,767	-	\$ 5,388	\$ 404,065	\$ 3,473,967	\$ 3,491,473
(25) Amortization of unsupported, tangible capital assets	-	\$ 59,551	\$ 194,538	\$ 564,941	\$ 49,304	\$ 147,129	\$ 1,015,463	\$ 996,721
(26) Supported interest on capital debt	-	-	-	-	-	-	-	-
(27) Unsupported interest on capital debt	-	-	-	-	-	-	-	-
(28) Other interest and finance charges	-	\$ 331	\$ 331	\$ 2,319	\$ 1,539	-	\$ 4,520	\$ 4,301
(29) Losses on disposal of tangible capital assets	-	-	-	\$ 102	-	-	\$ 102	\$ 30,742
(30) Other expense	-	-	-	-	-	-	-	-
(31) TOTAL EXPENSES	\$ 2,426,042	\$ 38,055,151	\$ 23,281,382	\$ 3,570,673	\$ 3,484,131	\$ 4,972,953	\$ 75,790,332	\$ 67,074,779
(32) OPERATING SURPLUS (DEFICIT)	\$ 93,267	\$ 2,808,207	\$ (1,971,168)	\$ (277,264)	\$ (2,035,169)	\$ (168,425)	\$ (1,550,552)	\$ 164,620

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

EXPENSES	Custodial	Maintenance	Utilities and Telecomm.	Expensed IMR, Modular Unit Relocations & Lease Payments	Facility Planning & Operations Administration	Unsupported Amortization & Other Expenses	Supported Capital & Debt Services	2019 TOTAL Operations and Maintenance	2018 TOTAL Operations and Maintenance
Uncertificated salaries and wages	\$ 1,609,455	\$ 1,034,050	\$ -	\$ -	\$ 127,922			\$ 2,771,427	\$ 3,056,208
Uncertificated benefits	\$ 390,885	\$ 221,024	\$ -	\$ -	\$ 25,815			\$ 637,724	\$ 779,932
Sub-total Remuneration	\$ 2,000,340	\$ 1,255,074	\$ -	\$ -	\$ 153,737			\$ 3,409,151	\$ 3,836,140
Supplies and services	\$ 179,864	\$ 14,592,933	\$ -	\$ 517,092	\$ 228,139			\$ 15,518,028	\$ 3,412,742
Electricity			\$ 547,305					\$ 547,305	\$ 781,268
Natural gas/heating fuel			\$ 446,721					\$ 446,721	\$ 505,064
Sewer and water			\$ 38,819					\$ 38,819	\$ 106,568
Telecommunications			\$ 45,161					\$ 45,161	\$ 46,627
Insurance					\$ 184,618			\$ 184,618	\$ 214,461
ASAP maintenance & renewal payments								\$ -	\$ -
Amortization of tangible capital assets								\$ -	\$ -
Supported							\$ 2,819,767	\$ 2,819,767	\$ 2,792,599
Unsupported						\$ 194,538		\$ 194,538	\$ 172,637
Total Amortization						\$ 194,538	\$ 2,819,767	\$ 3,014,305	\$ 2,965,236
Interest on capital debt								\$ -	\$ -
Supported							\$ -	\$ -	\$ -
Unsupported						\$ -		\$ -	\$ -
Lease payments for facilities				\$ 76,943				\$ 76,943	\$ 79,617
Other interest charges						\$ 331		\$ 331	\$ 328
Losses on disposal of capital assets						\$ -		\$ -	\$ -
TOTAL EXPENSES	\$ 2,180,204	\$ 15,848,007	\$ 1,078,006	\$ 594,035	\$ 566,494	\$ 194,869	\$ 2,819,767	\$ 23,281,382	\$ 11,946,051

SQUARE METRES									
School buildings								\$ 54,197.0	\$ 54,197.0
Non school buildings								\$ 2,094.7	\$ 1,913.8

Note:

Custodial: All expenses related to activities undertaken to keep the school environment and maintenance shops clean and safe.
Maintenance: All expenses associated with the repair, replacement, enhancement and minor construction of buildings, grounds and equipment components. This includes regular and preventative maintenance undertaken to ensure components reach or exceed their life cycle and the repair of broken components. Maintenance expenses exclude operational costs related to expensed IMR & Modular Unit relocations, as they are reported on separately.
Utilities & Telecommunications: All expenses related to electricity, natural gas and other heating fuels, sewer and water and all forms of telecommunications.
Expensed IMR & Modular Unit Relocation & Lease Pmts: All operational expenses associated with non-capitalized Infrastructure Maintenance Renewal projects, modular unit (portable) relocation, and payments on leased facilities.
Facility Planning & Operations Administration: All expenses related to the administration of operations and maintenance including (but not limited to) contract administration, clerical functions, negotiations, supervision of employees & contractors, school facility planning & project administration, administration of joint-use agreements, and all expenses related to ensuring compliance with health and safety standards, codes and government regulations.
Unsupported Amortization & Other Expenses: All expenses related to unsupported capital assets amortization and interest on unsupported capital debt.
Supported Capital & Debt Services: All expenses related to supported capital assets amortization and interest on supported capital debt.

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

Cash & Cash Equivalents	2019			2018
	Average Effective (Market) Yield	Cost	Amortized Cost	Amortized Cost
Cash		\$ 11,095,489	\$ 11,095,489	\$ 11,843,563
Cash equivalents				
Government of Canada, direct and guaranteed	0.00%	-	-	-
Provincial, direct and guaranteed	0.00%	-	-	-
Corporate	0.00%	-	-	-
Other, including GIC's	0.00%	-	-	-
Total cash and cash equivalents	0.00%	\$ 11,095,489	\$ 11,095,489	\$ 11,843,563

Portfolio Investments	2019			2018	
	Average Effective (Market) Yield	Cost	Fair Value	Balance	Balance
Interest-bearing securities					
Deposits and short-term securities	0.00%	\$ -	\$ -	\$ -	\$ -
Bonds and mortgages	0.00%	-	-	-	-
	0.00%	-	-	-	-
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	0.00%	-	-	-	-
Other					
Other (Specify)	0.00%	\$ -	\$ -	\$ -	\$ -
Other (Specify)	0.00%	-	-	-	-
Other (Specify)	0.00%	-	-	-	-
Other (Specify)	0.00%	-	-	-	-
Total equities	0.00%	-	-	-	-
Total portfolio investments	0.00%	\$ -	\$ -	\$ -	\$ -

See Note 5 for additional detail.

Portfolio investments	2019	2018
Operating		
Cost	\$ -	\$ -
Unrealized gains and losses	-	-
	-	-
Endowments		
Cost	\$ -	\$ -
Unrealized gains and losses	-	-
Deferred revenue	-	-
	-	-
Total portfolio investments	\$ -	\$ -

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

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

SCHEDULE 6

School Jurisdiction Code: 1280

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

	2019						2018
	Land	Work in Progress*	Buildings** 10-40 Years	Equipment 5 Years	Vehicles 5-12 Years	Computer Hardware & Software 5 Years	Total
Estimated useful life							
Historical cost							
Beginning of year	\$ 538,792	-	\$ 148,271,870	\$ 7,942,794	\$ 8,959,069	\$ 5,245,767	\$ 168,754,990
Prior period adjustments	-	-	-	-	-	-	-
Additions	-	-	812,776	119,242	367,846	89,997	1,389,861
Transfers in (out)	-	-	(74,710)	-	(607,963)	-	(682,673)
Less disposals including write-offs	-	-	-	-	-	-	-
Historical cost, August 31, 2019	\$ 538,792	-	\$ 149,009,936	\$ 8,062,036	\$ 8,718,952	\$ 5,335,764	\$ 170,958,292
Accumulated amortization							
Beginning of year	\$ -	\$ -	\$ 82,765,984	\$ 7,433,107	\$ 6,272,505	\$ 4,792,030	\$ 97,710,557
Prior period adjustments	-	-	-	-	-	-	-
Amortization	-	-	3,399,552	317,292	646,738	125,848	4,489,430
Other additions	-	-	-	-	-	-	-
Transfers in (out)	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	(42,583)	-	(606,790)	-	(649,373)
Accumulated amortization, August 31, 2019	\$ -	\$ -	\$ 86,122,953	\$ 7,750,399	\$ 6,312,453	\$ 4,917,878	\$ 105,103,683
Net Book Value at August 31, 2019	\$ 538,792	\$ -	\$ 62,886,983	\$ 311,637	\$ 2,406,499	\$ 417,886	\$ 66,561,797
Net Book Value at August 31, 2018	\$ 538,792	\$ -	\$ 65,505,886	\$ 509,687	\$ 2,686,564	\$ 453,737	\$ 69,694,666

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

SCHEDULE 7

School Jurisdiction Code: 1280

**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
M Daniels, Board Chair 0.84, Trustee 0.16	1.00	\$65,087	\$7,379	\$0	\$0	\$0	\$0	\$71,230
R Guild, Board Chair 0.16, Trustee 0.84	1.00	\$19,538	\$1,641	\$0	\$0	\$0	\$0	\$20,910
C Wanyandle, Trustee	1.00	\$20,137	\$5,792	\$0	\$0	\$0	\$0	\$27,534
R Anderson, Trustee	1.00	\$23,637	\$1,793	\$0	\$0	\$0	\$0	\$23,241
J Lamouche, Trustee	1.00	\$21,076	\$3,032	\$0	\$0	\$0	\$0	\$22,851
L Cardinal, Trustee	1.00	\$13,076	\$887	\$0	\$0	\$0	\$0	\$11,405
S Yellowknife, Trustee	1.00	\$6,256	\$5,053	\$0	\$0	\$0	\$0	\$6,171
L Gladue, Trustee	1.00	\$1,838	\$2,567	\$0	\$0	\$0	\$0	\$3,817
R Sakeskani, Trustee	1.00	\$30,163	\$5,099	\$0	\$0	\$0	\$0	\$45,116
J Nokohoo, Trustee	1.00	\$23,959	\$4,999	\$0	\$0	\$0	\$0	\$24,245
K Telford, Trustee	1.00	\$23,187	\$5,931	\$0	\$0	\$0	\$0	\$22,268
	.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	11.00	\$247,954	\$44,073	\$0	\$0	\$0	\$0	\$278,788
G Atkinson, Superintendent	0.71	\$342,608	\$28,739	\$0	\$0	\$0	\$0	\$27,996
N Spencer-Poilras	0.29	\$50,673	\$7,778	\$0	\$0	\$0	\$26,435	\$6,324
		\$0	\$0	\$0	\$0	\$0	\$0	\$0
T Rasmuson, Secretary-Treasurer	1.00	\$146,294	\$30,816	\$0	\$0	\$0	\$15,455	\$24,418
		\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Certificated		\$18,310,227	\$3,809,072	\$0	\$0	\$0	\$183,084	
School based	160.52							
Non-School based	20.80							
Non-certificated		\$12,321,792	\$2,737,095	\$0	\$0	\$0	\$391,918	
Instructional	134.16							
Plant Operations & Maintenance	40.92							
Transportation	30.50							
Other	47.16							
TOTALS	447.06	\$31,419,548	\$6,657,573	\$0	\$0	\$0	\$616,892	\$337,526

(1) Other Accrued Unpaid Benefits Include: Vacation payable

Note 1 Authority

Northland School Division (the "Division") delivers education programs under the authority of the *Education Act, 2012*, Chapter E-0.3 and also operates under the authority of the *Northland School Division Act, Chapter N-5.1, Statutes of Alberta, 2017*.

The Division receives instruction and support allocations under Education Grants Regulation AR120/2008. The Regulation allows for the setting of conditions and use of grant monies. The School Division is limited on certain funding allocations and administration expenses. The Division is a registered charity under the *Income Tax Act (Canada)* and is therefore exempt from the payment of income taxes.

Note 2 Summary of Significant Accounting Policies

These financial statements have been prepared in accordance with the CPA Canadian Public Sector Accounting Standards (PSAS). These 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:

1. Valuation of Financial Assets and Liabilities

The Division'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 or cost or net recoverable value
Accounts payable and accrued liabilities	Cost

2. 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 Division's financial claims on external organizations and individuals.

2a. Cash and Cash Equivalents

Cash includes cash on hand and balances with banks. 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 maturities of three months or less from the date of acquisition and are held for the purpose of meeting short-term commitments rather than for investment purposes. Included in cash are School Generated Fund bank balances totaling \$292,449 (2018 - \$406,756) and \$1,775,291 (2018 - \$2,260,445) restricted for capital reserves.

2b. Accounts Receivable

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

2c. *Other Financial Assets*

Other financial assets are valued at the lower of cost or expected net realizable value.

3. *Liabilities*

Liabilities are present obligations of the Division 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 benefits. They are recognized when there is an appropriate basis of measurement and management can reasonably estimate the amounts.

3a. *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.

3b. *Deferred Contributions*

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

a) *Unexpended Deferred Capital Contributions*

Unexpended Deferred Capital Contributions represent externally restricted supported capital funds provided for a specific capital purpose received or receivable by the Division, but the related expenditure has not been made at year-end. These contributions must also have stipulations that meet the definition of a liability per PS 3200 when expended.

b) *Expended Deferred Capital Contributions*

Expended Deferred Capital Contributions 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 that the Division to use the asset in a prescribed manner over the life of the associated asset.

3c. Employee Future Benefits

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

The Division accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include accumulating sick leave, and post-employment benefit continuation. The future benefits cost is determined using management's best estimate of expected cost rates and benefit usage.

3d. Asset Retirement Obligations

The Division 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 Alberta Government. The Division 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.

4. Non-Financial Assets

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

- are normally employed to deliver government services;
- may be consumed in the normal course of operations; and
- are not for sale in the normal course of operations

4a. Tangible Capital Assets

The following criteria applies:

- a) Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are 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.
- b) 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.
- c) Work-in-progress is recorded as a transfer to the applicable asset class at substantial completion.
- d) Buildings include site improvements.
- e) Sites and buildings are written down to residual value when conditions indicated they no longer contribute to the ability of the Division 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.

**NORTHLAND SCHOOL DIVISION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2019**

- f) Buildings that are demolished or destroyed are written-off.
- g) Tangible capital assets with costs in excess of \$5,000 are capitalized.
- h) Tangible assets are amortized over their estimated useful lives on a straight line basis, at the following rates:

Buildings and Land Improvements	10 - 40 years
Vehicles	5 - 12 years
Equipment	5 years
Computer Hardware and Software	5 years

4b. Prepaid Expenses

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

5. 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.

6. 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.

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

Contributions with eligibility criteria but without stipulations are recognized as revenue when the contributions are authorized by the transferring government or entity and all eligibility criteria have been met.

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

- Non-capital contributions for specific purposes are recorded as deferred contributions and recognized as revenue in the year the stipulated related expenses are incurred;
- Unexpended Deferred Capital Contributions; or
- Expended Deferred Capital Contributions.
- Investment income includes interest and is recognized when earned and collection is reasonably assured.

7. *Expenses*

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

Allocation of Costs:

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

8. *Program Reporting*

The Division's operations have been segmented as follows:

- a) **ECS Instruction:** The provision of Early Childhood Services instructional services that fall under the basic public education mandate.
- b) **Grade 1 - 12 Instruction:** The provision of instructional services for grades 1 – 12 that fall under the basic public education mandate.
- c) **Plant Operations and Maintenance:** The operation and maintenance of all school buildings and maintenance shop facilities.
- d) **Transportation:** The provision of regular and special education bus services (to and from school), whether contracted or board operated, including transportation facilities.
- e) **Board & System Administration:** The provision of board governance and system-based/central office administration.
- f) **External Services:** All projects, activities, and services offered outside the public education mandate for ECS children and students in grades 1 - 12. Services offered beyond the mandate for public education are to be self-supporting, and Alberta Education funding may not be utilized to support these programs.

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 educational assistants as well as a proportionate share of supplies and services, school administration and instructional support, and System Instructional Support.

9. *Financial Instruments*

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

10. Measurement Uncertainty

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonable possible amount. The precise determination of many assets and liabilities is dependent on future events. As a result, the preparation of financial statements for a period involves the use of estimates and approximations which have been made using careful judgment. Actual results could differ from those estimates.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization rates are based on the estimated useful lives of capital assets. Other significant areas requiring the use of management estimates relate to the potential impairment of assets and estimated employee future benefits.

11. Contributed Services and Materials

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

12. Change in Accounting Policy

The Division has prospectively adopted the following standards from September 1, 2018: PS 3430 Restructuring Transactions.

13. Future Accounting Changes

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

- **PS 3280 Asset Retirement Obligations (effective 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 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.

- **PS 1201 Financial Statement Presentation (effective April 1, 2021)**

This standard requires a new statement of re-measurement gains and losses separate from the statement of operations. Included in this new statement are the unrealized gains and losses arising from the re-measurement of financial instruments and items denominated in foreign currencies, as well as the government's proportionate share of other comprehensive income that arises when a government includes the results of government business enterprises and partnerships.

NORTHLAND SCHOOL DIVISION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2019

• **PS 2601 Foreign Currency Translation (effective April 1, 2021)**

This standard requires that monetary assets and liabilities denominated in a foreign currency be adjusted to reflect the exchange rates in effect at the financial statement dates. Unrealized gains and losses are to be presented in the new statement of re-measurement gains and losses. This standard must be adopted in conjunction with PS 2601 and PS 3450 and is applicable for fiscal years beginning on or after April 1, 2021.

• **PS 3041 Portfolio Investments (effective April 1, 2021)**

This standard has removed the distinction between temporary and portfolio investments and amended to conform to PS 3405. This standard must be adopted in conjunction with PS 1201, PS 2601, and PS 3450 and is applicable for fiscal years beginning on or after April 1, 2021.

• **PS 3450 Financial Instruments (effective April 1, 2021)**

This standard establishes recognition, measurement, and disclosure requirements for derivative and non-derivative financial instruments. This standard requires fair value measurement of derivative and equity instruments; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the government. Unrealized gains and losses are presented in a new statement of re-measurement gains and losses. There is the requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities. This standard is applicable for fiscal years beginning on or after April 1, 2021.

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

Note 3 Accounts Receivable (Net after Allowances)

	2019			2018
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Alberta Education – Grants	\$126,177	(94,000)	\$32,177	\$100,458
Alberta Education – Capital	275,769		275,769	275,769
Other Alberta School Jurisdictions	13,044	(13,044)	0	0
Alberta Health Services	102,376		102,376	36,594
Federal Government	546,598		546,598	601,893
First Nations	2,487,962	(44,139)	2,443,823	2,523,804
Other Alberta Government	0		0	2,684
Other	13,008,477	(156,109)	12,852,368	389,646
Post-secondary Institutions	17,563		17,563	17,388
Total	\$16,577,966	\$(307,292)	\$16,270,674	\$3,948,236

Note 4 Other Financial Assets

Other financial assets consist of advances to Hot Lunch Programs and damage deposits totaling \$50,056 (2018 – \$84,579).

**NORTHLAND SCHOOL DIVISION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2019**

Note 5 Other Non-Financial Assets:

Other non-financial assets consist of shares in a purchasing group in the amount of \$10 (2018 - \$10).

Note 6 Prepaid Expenses

Prepaid expenses consist of the following:

	2019	2018
Lease and rent	\$19,564	\$4,849
Memberships, subscriptions, and fees	171,050	103,892
Property taxes	19,142	21,152
Insurance	132,024	0
Other supplies	167,891	325,254
Total	\$509,671	\$455,147

Note 7 Bank Indebtedness

The Division has negotiated a line of credit in the amount of \$3,000,000 (2018 - \$3,000,000) that bears interest at the bank prime rate less 0.25%. The line of credit is secured by a security agreement, covering all revenue of the Division. There was no balance outstanding on the line of credit at August 31, 2019 (2018 - \$0).

Note 8 Accounts Payable and Accrued Liabilities

	2019	2018
Federal Government	\$3,989	\$3,989
First Nations	0	218,111
Other Alberta School Divisions	79,991	65,594
Post-secondary Institutions	0	200
Accrued Vacation Pay Liability	616,892	533,517
Other Salaries and Benefit Costs	41,271	997,439
Other Trade Payables and Accrued Liabilities	13,371,750	1,017,624
Total	\$14,113,893	\$2,836,474

Note 9 Contractual Obligations

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

	Building Leases	Service Providers	Equipment Leases
2019-20	\$25,604	\$0	\$184,339
2020-21	6,193		0
2021-22	6,348		
Total	\$38,145	\$0	\$184,339

**NORTHLAND SCHOOL DIVISION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2019**

Note 10 Employee Future Benefit Liabilities

Employee future benefit liabilities consist of accumulated sick pay liability in the amount of \$6,001 (2018 - \$6,001).

Note 11 Pension Costs

Pension costs included in these statements comprise 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 Teachers Pension Plan Act, the Division does not make pension contributions for certificated Staff. The Government portion of the current service contribution to the ATRF on behalf of the Division is included in both revenues and expenses. For the year ended August 31, 2019, the amount contributed by the Government was \$1,895,975 (2018 - \$2,506,792). At August 31, 2018 the ATRF reported an actuarial surplus of \$2,678,537,000 (2017 - \$1,890,528,000).

The Division participates in a multi-employer pension plan, the Local Authorities Pension Plan (LAPP) and is not responsible for future funding of the plan deficit other than through contribution increases. The Division does not have sufficient plan information on the LAPP to follow defined benefit accounting, and therefore follows the standards for defined contribution accounting. Accordingly, the pension expense recorded for the LAPP is equivalent to the Division's annual contributions paid of \$779,535 for the year ended August 31, 2019 (2018 - \$889,627). As of December 31, 2018, the LAPP reported an actuarial surplus of \$3,469,347,000 (2017 - a surplus of \$4,835,515,000).

Note 12 Deferred Contributions

SOURCE AND GRANT OR FUND TYPE	Deferred Contributions as at Aug.31, 2018	ADD: 2018/2019 Restricted Funds Received/ Receivable	DEDUCT: 2018/2019 Restricted Funds Expended (Paid/Payable)	ADD (DEDUCT): 2018/2019 Adjustments For Returned Funds	Deferred Contributions as at Aug. 31, 2019
Unexpended Deferred Operating Contributions					
Alberta Education:					
Infrastructure Maintenance Renewal	\$1,646,303	\$684,271	\$(1,222,689)		\$1,107,885
Regional Collaborative Service Delivery	442,217	79,320	(5,370)		516,167
Other Alberta Education Deferred Contributions	4,554,369	6,190,711	(4,245,844)		6,499,236
Other Deferred Contributions:					
School Generated Funds	90,213	9,115	(4,468)	(82,585)	12,275
Donations	442,425	415,187	(507,918)		349,694
Indigenous and Northern Affairs Canada	470,249		(2,248)		468,001
Total Unexpended Deferred Operating Contributions	\$7,645,776	\$7,378,604	\$(5,988,537)	\$(82,585)	\$8,953,258
Unexpended Deferred Capital Contributions	88,356	40,792			129,148
Expended Deferred Capital Contributions	63,039,357	892,447	(3,506,092)		60,425,712
Total	\$70,773,489	\$8,311,843	\$(9,494,629)	\$(82,585)	\$69,508,118

NORTHLAND SCHOOL DIVISION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2019

Note 13 School Generated Funds

	2019	2018
Unexpended School Generated Funds, Opening Balance August 31	\$430,986	\$523,831
Current Year Activities – Gross Receipts:		
Fundraising	166,396	270,707
Gifts and donations	129,346	109,021
Other sales and services		
Total gross receipts	295,742	379,728
Current Year Activities – Uses of Funds		
Equipment and Supplies	-	15,324
Extra-Curricular Activities	281,190	314,819
Field Trips	39,742	59,446
Fundraising (Direct Costs)	36,102	82,984
Funds Released for Schools Transferred	82,585	-
Total Uses of Funds	439,619	472,573
Unexpended School Generated Funds, Closing Balance August 31	\$287,107	\$430,986
Balance included in Deferred Contributions	12,275	90,213
Balance included in Accumulated Surplus	274,832	340,773
Total	\$287,107	\$430,986

Note 14 Tuition Fees

Pursuant to agreements, the Minister of Indian and Northern Affairs and certain Indian Bands have agreed to pay to the Board of the Division a per capita share of the annual net operating costs of the Board for each Indian Student enrolled. The calculation of the amount recoverable from the Minister and the Bands is subject to possible future adjustments since all components of the net operating costs must be mutually agreed upon by the Minister or Bands and the Board, as required under the agreements. Included in Federal Government and First Nations revenue is \$15,111,971 for tuition fees (2018 - \$21,530,453).

Note 15 Accumulated Surplus

Detailed information related to accumulated surplus is available on the Schedule of Changes in Accumulated Surplus. Accumulated surplus may be summarized as follows:

	2019	2018
Unrestricted surplus	\$2,947,144	\$3,494,493
Operating reserves		
Accumulated surplus (deficit) from operations		
Investment in tangible capital assets	6,137,250	6,655,299
Capital reserves	1,775,291	2,260,445
Accumulated re-measurement gains (losses)		
Accumulated surplus (deficit)	\$10,859,685	\$12,410,237

**NORTHLAND SCHOOL DIVISION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2019**

Accumulated surplus from operations (ASO) include school generated funds of \$274,832 (2018 - \$340,773). These funds are raised at school level and are not available to spend at board level. The Division's adjusted surplus from operations is calculated as follows:

	2019	2018
Accumulated surplus (deficit) from operations	\$10,859,685	\$12,410,237
School Generated funds included in accumulated surplus (Note 13)	(274,832)	(340,773)
Adjusted accumulated surplus (deficit)	\$10,584,853	\$12,069,464

Adjusted accumulated surplus represents unspent funding available to support the Division's operations for the 2019-2020 year.

Note 16 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 Division and their close family members.

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

	Balances		Transactions	
	Financial Assets (at cost or net realizable)	Liabilities (at amortized cost)	Revenues	Expenses
Government of Alberta (GOA): Education				
Accounts receivable/Accounts payable	\$307,946	\$0	\$0	
Prepaid expenses/Deferred contributions		8,123,288		
Grant revenues and expenses			38,628,213	
Unexpended deferred capital contributions		21,922		
Expended deferred capital contributions		1,816,340		
ATRF payments made on Division's behalf			1,895,975	
Other revenues and expenses				
Government of Alberta (GOA): Infrastructure				
Revenues and expenses			3,399,191	65,804
Unexpended deferred capital contributions		58,371,675		
Expended deferred capital contributions		63,471		
Other Related Parties:				
Other Alberta school divisions		79,991		746,413
Energy Efficiency Alberta			95,826	
Alberta Health Services	102,376		399,379	
ATB Financial			260,960	1,539
Other Government of Alberta Ministries			19,718	5,777
Post-secondary institutions	17,563		1,950	51,575
Total 2018/2019	\$427,885	\$68,476,687	\$44,701,212	\$871,108
Total 2017/2018	\$432,893	\$69,770,719	\$42,163,201	\$619,323

Note 17 Economic Dependence on Related Third Party

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

Note 18 Contingent Liabilities

Residential Schools

A number of claims have been filed against the Government of Canada. The Division has been named as a third party with the Government in these claims in regards to programs offered by the Division from the early 1960's to the early 1970's. In one of the claims the Division has been named as a defendant. The Division has entered into an indemnity agreement in which the Province of Alberta has agreed to indemnify Northland School Division for these claims and related costs incurred.

Housing Agreement

In July, 2016, the Division signed a ten year agreement with 914246 Alberta Ltd in which the Division has guaranteed that 6 housing units will be rented by employees of the Division. If these units are vacant, then the Division will be required to pay the monthly rent for these units, which range from \$1,600 to \$1,675 per month.

Transfer of Assets

On September 1, 2018, the operation of three schools (Little Buffalo School, Peerless Lake School and Kateri School) of the Division were transferred to the Kee Tas Kee Now Tribal Council Education Authority (KTCEA). The Division is currently in negotiation with the KTCEA regarding the transfer of tangible capital assets with a net book value of \$1,935,594 and expended deferred capital revenue of \$1,544,601 from the Division to the KTCEA.

None of these contingent liabilities involve related parties.

Note 19 Financial Instruments

The Division, as part of its operations, carries a number of financial instruments. It is management's opinion that the Division is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise noted:

Interest Rate Risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk. The Division is exposed to interest rate risk primarily through its operating line of credit, which bears interest at a rate that fluctuates with the prime lending rate.

Credit Concentration Risk

As at August 31, 2019, two customers (2018 - one) accounted for 71% (2018 - 32%) of accounts receivable. The Division believes that there is no unusual exposure associated with the collection of these receivables. The Division performs regular credit assessments of its customers and provides allowances for potentially uncollectible accounts receivable.

Note 20 Northern Alberta Forest Fires

In June, 2019 severe forest fires occurred in the Paddle Prairie and Wabasca regions which resulted in a state of emergency for the regions and prompted the evacuation of the communities of Paddle Prairie and Wabasca. The Division operates schools in these regions and some of the schools and residences had significant smoke damage as a result of the fires. The Division holds insurance policies which have been used to fund the remediation efforts on the affected properties.

The insurance company arranged for the remediation of the smoke damage and the majority of the work was completed prior to August 31, 2019. The Division will be invoiced for the work completed and the insurance company will reimburse the Division for these costs. Insurance proceeds and remediation expenses totaling \$12,414,626 have been included accounted for in these statements.

Note 21 Budget Amounts

The budget was prepared by the Division's management with the Board of Trustees approval given on May 24, 2018.

Note 22 Approval of Financial Statements

These financial statements were prepared by management and approved by the Board of Trustees on November 22, 2019.

SCHEDULE 8
UNAUDITED SCHEDULE OF FEES
for the Year Ending August 31, 2019 (in dollars)

	Actual Fees Collected 2017/2018	Budgeted Fee Revenue 2018/2019	(A) Actual Fees Collected 2018/2019	(B) Unexpended September 1, 2018*	(C) Funds Raised to Defray Fees 2018/2019	(D) Expenditures 2018/2019	(A) + (B) + (C) - (D) Unexpended Balance at August 31, 2019*
Transportation Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basic Instruction Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basic instruction supplies							
Fees to Enhance Basic Instruction							
Technology user fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fees for optional courses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Activity fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Early childhood services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other fees to enhance education	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Curricular fees							
Extracurricular fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-curricular travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lunch supervision and noon hour activity fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-curricular goods and services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*Unexpended balances cannot be less than \$0

	Actual 2019	Actual 2018
Please disclose amounts paid by parents of students that are recorded as "Other sales and services", "Fundraising", or "Other revenue" (rather than fee revenue):		
Cafeteria sales, hot lunch, milk programs	\$0	\$0
Special events, graduation, tickets	\$0	\$0
International and out of province student revenue	\$0	\$0
Sales or rentals of other supplies/services (clothing, agendas, yearbooks)	\$0	\$0
Adult education revenue	\$0	\$0
Preschool	\$0	\$0
Child care & before and after school care	\$0	\$0
Lost item replacement fee	\$0	\$0
Other (Describe)	\$0	\$0
Other (Describe)	\$0	\$0
Other (Describe)	\$0	\$0
TOTAL	\$0	\$0

UNAUDITED SCHEDULE OF DIFFERENTIAL FUNDING for the Year Ended August 31, 2019 (in dollars)					
	PROGRAM AREA				
	First Nations, Metis & Inuit (FNMI)	ECS Program Unit Funding (PUF)	English as a Second Language (ESL)	Inclusive Education	Small Schools by Necessity (Revenue only)
Funded Students in Program	1,019	52	227		
Federally Funded Students	633				
REVENUES					
Alberta Education allocated funding	\$ 1,153,360	\$ 1,177,946	\$ 261,833	\$ 2,679,598	\$ 3,158,996
Other funding allocated by the board to the program	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 1,153,360	\$ 1,177,946	\$ 261,833	\$ 2,679,598	\$ 3,158,996
EXPENSES (Not allocated from BASE, Transportation, or other funding)					
Instructional certificated salaries & benefits	\$ 58,283	\$ -	\$ 149,760	\$ 936,406	
Instructional non-certificated salaries & benefits	\$ 571,255	\$ 1,015,783		\$ 1,960,864	
SUB TOTAL	\$ 629,538	\$ 1,015,783	\$ 149,760	\$ 2,897,270	
Supplies, contracts and services	\$ 384,116	\$ 173,797	\$ 261,416	\$ 485,585	
Program planning, monitoring & evaluation	\$ 410,398	\$ -		\$ 252,157	
Facilities (required specifically for program area)	\$ -	\$ -	\$ -	\$ -	
Administration (administrative salaries & services)	\$ -	\$ -	\$ -	\$ -	
Other (please describe)	\$ -	\$ -	\$ -	\$ -	
Other (please describe)	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENSES	\$ 1,424,052	\$ 1,189,580	\$ 411,176	\$ 3,635,012	
NET FUNDING SURPLUS (SHORTFALL)	\$ (270,692)	\$ (11,634)	\$ (149,343)	\$ (955,414)	

SCHEDULE 10

UNAUDITED SCHEDULE OF CENTRAL ADMINISTRATION EXPENSES

for the Year Ended August 31, 2019 (in dollars)

EXPENSES	Allocated to Board & System Administration			Allocated to Other Programs			TOTAL
	Salaries & Benefits	Supplies & Services	Other	Salaries & Benefits	Supplies & Services	Other	
Office of the superintendent	\$ 553,549	\$ 142,863	\$ -	\$ -	\$ -	\$ -	\$ 696,412
Educational administration (excluding superintendent)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business administration	\$ 894,341	\$ 269,882	\$ -	\$ -	\$ -	\$ -	\$ 1,164,223
Board governance (Board of Trustees)	\$ 292,203	\$ 464,757	\$ -	\$ -	\$ -	\$ -	\$ 756,960
Information technology	\$ -	\$ -	\$ -	\$ -	\$ 747,683	\$ -	\$ 747,683
Human resources	\$ 350,599	\$ 132,025	\$ -	\$ -	\$ -	\$ -	\$ 482,624
Central purchasing, communications, marketing	\$ 88,346	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 228,346
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration - insurance			\$ 1,534				\$ 1,534
Administration - amortization			\$ 54,692				\$ 54,692
Administration - other (admin building, interest)			\$ 99,340				\$ 99,340
Other (describe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other (describe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other (describe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 2,179,038	\$ 1,149,527	\$ 155,566	\$ 345,332	\$ 747,683	\$ -	\$ 4,577,146

SCHEDULE 11

Average Estimated # of Students Served Per Meal: 0.00

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

*Note: Northland School Division did not participate in the Nutrition Program during the year

	Budget 2019	2019
REVENUES		
Alberta Education - current	\$ -	\$ -
Alberta Education - prior year	\$ -	\$ -
Other Funding	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -
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	\$ -	\$ -
Utensils	\$ -	\$ -
Other (please describe)	\$ -	\$ -
Other (please describe)	\$ -	\$ -
Subtotal: Small Kitchenware	\$ -	\$ -
Non-Capitalized Assets		
Microwave	\$ -	\$ -
Refrigerator	\$ -	\$ -
Toaster	\$ -	\$ -
Stove	\$ -	\$ -
Tables	\$ -	\$ -
Dishwasher	\$ -	\$ -
Carts to move food	\$ -	\$ -
Garden tower	\$ -	\$ -
Salad bar	\$ -	\$ -
Other (Blender, water dispenser, delivery)	\$ -	\$ -
Subtotal: Non-capitalized Assets	\$ -	\$ -
Training (e.g. food safety training, food prep courses, workshops, training materials)	\$ -	\$ -
Contracted Services (please describe)		
Vendor / Company	\$ -	\$ -
Food Delivery	\$ -	\$ -
Vendor Profit	\$ -	\$ -
Subtotal: Contracted Services	\$ -	\$ -
Other Expenses		
Kitchen aprons	\$ -	\$ -
Family / Nutritional education nights	\$ -	\$ -
Cleaning and sanitation supplies	\$ -	\$ -
Travel & accommodation for Cohort B meetings	\$ -	\$ -
Other (please describe)	\$ -	\$ -
Subtotal: Other Expenses	\$ -	\$ -
TOTAL EXPENSES	\$ -	\$ -
ANNUAL SURPLUS/DEFICIT	\$ -	\$ -

NORTHLAND SCHOOL DIVISION
ATHABASCA DELTA COMMUNITY SCHOOL
SCHEDULES OF NET OPERATING COSTS
YEAR ENDED AUGUST 31, 2019

NORTHLAND SCHOOL DIVISION

ATHABASCA DELTA COMMUNITY SCHOOL

SCHEDULE OF NET OPERATING COSTS - REGULAR

YEAR ENDED AUGUST 31, 2019

	<u>2019</u>	<u>2018</u>
Direct costs	\$ 4,352,389	\$ 4,065,972
Add (deduct)		
ECS - direct costs	(38,662)	(83,497)
ECS - transportation costs	(9,282)	(29,771)
School Food Service - direct costs	(234,649)	(261,716)
Teacherage expenditures	(213,115)	(83,844)
Share of teacherage deficit	79,622	-
Liaison officer - salary & benefits		
Lump Sum Bonus per Collective Agreement	-	-
Amortization	(70,543)	(59,945)
Amortization - Equipment	13,264	13,615
Boarding Allowance	-	-
Social Investment Agreements - revenue	(150,699)	(179,123)
INAC Funding for Maintenance Projects	(2,248)	(157,189)
Share of net unallocated costs	<u>1,629,645</u>	<u>1,207,368</u>
Net operating costs	<u>\$ 5,355,722</u>	<u>\$ 4,431,870</u>

The accompanying notes are part of these financial statements.

Mr. Robin Guild
Board Chair
Northland School Division

Date

Mrs. Nancy Spencer-Poitras
Superintendent of Schools
Northland School Division

Date

Ms. Trudy Rasmuson, MBA, CMA
Secretary Treasurer
Northland School Division

Date

NORTHLAND SCHOOL DIVISION
ATHABASCA DELTA COMMUNITY SCHOOL
SCHEDULE OF NET OPERATING COSTS - ECS
YEAR ENDED AUGUST 31, 2019

	<u>2019</u>	<u>2018</u>
Direct costs	\$ 38,662	\$ 83,497
ECS transportation costs	9,282	29,771
Share of net unallocated costs	<u>432</u>	<u>544</u>
Net operating costs	<u>\$ 48,376</u>	<u>\$ 113,812</u>

The accompanying notes are part of these financial statements.

ATHABASCA DELTA COMMUNITY SCHOOL

NOTES TO THE SCHEDULES OF NET OPERATING COSTS

AUGUST 31, 2019

Note 1 Nature of Operations

The purpose of the Athabasca Delta Community School is to provide educational services in the community of Fort Chipewyan under the authority of the *Education Act*, 2012, Chapter E-0.3, and the *Northland School Division Act*, Chapter N-5.1, Statutes of Alberta, 2017.

Note 2 Significant Accounting Policies and Reporting Practices

The Athabasca Delta Community School Schedules of Net Operating Costs (the "Schedules") for the year ended August 31, 2019 have been prepared to meet the requirements of Section 1(c) of the Tuition Agreement between Northland School Division and Mikisew First Nations and Athabasca Chip First Nations, dated September 2, 1987. The Schedules have been prepared on an accrual basis, and in accordance with the following significant accounting principles.

a) Net Operating Costs

As per Section 1(c) of the Tuition Agreement, "Net Operating Costs" shall mean the total gross operational expenditures of Northland School Division's school in Fort Chipewyan, including a proportionate share of central administration and unallocated operating costs of the board, in accordance with the annual audited financial statement prepared by the board for this school but excluding:

- i) capital debt charges (principal plus interest)
- ii) expenditures to other school boards
- iii) rental revenue from community use of Athabasca Delta Community school
- iv) other items of revenue and/or expenditures which increase the net program or operating cost at the Athabasca Delta Community school unless mutually agreed between the parties
- v) any special programs

b) Unallocated Costs

Net unallocated costs are those costs reduced by miscellaneous revenues which are not attributable to any school. These costs are allocated to Athabasca Delta based on the proportion its students are of the total number of students in the Division.



NORTHLAND SCHOOL DIVISION NO. 61
ADMINISTRATION RECOMMENDATION TO THE BOARD

TO: BOARD OF TRUSTEES **DATE:** NOVEMBER 22, 2019
SUBMITTED BY: SECRETARY-TREASURER, T. RASMUSON
SUBJECT: 2019-2020 FALL BUDGET
REFERENCE(S): POLICY 2, ROLE OF THE BOARD
FALL BUDGET UPDATE
ATTACHMENTS:

RECOMMENDATION:

THAT the Board of Trustees approve the 2019-2020 Fall Budget, as attached, with no transfers of accumulated operating surplus to reserves.

BACKGROUND:

The 2019-2020 Fall budget is presented to the board for approval.

Policy 2, Role of the Board, states in 5.1, under Fiscal Accountability, "Approve the annual budget and allocation of resources to achieve desired results."

The 2019-2020 operating budget was approved by the Board of Trustees this spring. Subsequent to this date, there have been changes to enrolment and funding, which is reflected in this budget.

Overview

The 2019-2020 budget projects an operating deficit of \$1.653 million. Significant changes from the spring budget are decreased enrolment and an increase to the federal tuition rate.

The deficit will be funded by the accumulated operating surplus this year, with additional budget adjustments in 2020-2021, to bring the budget into balance.

RISK ANALYSIS:

The involvement of the board in the budget process is critical, to ensure that the resources are allocated based on board priorities. The risk is that if this process is not followed, the resources are not available to achieve the vision and goals set by the board, and the results will not be met.



NORTHLAND SCHOOL DIVISION NO. 61

**Fall
Budget
report**

2019/2020

This document outlines the projected revenue and expenses for the fall budget.

Report to the
Board of Trustees
November 22, 2019

2019-2020 Spring Operating Budget

Operating results

Administration began working in October with a \$3.653 million deficit for the 2019-2020 school year. This was comprised of a \$1.2 million deficit approved in the spring budget, and an additional \$2.5 million due to the change in enrolment from 2,079 projected to 1,998 actual.

After the information was prepared for the October board meeting, additional work was done on the budget. It consisted of an increase in revenue from \$60.857 million to \$61.947 million due to the following:

- Decreasing provincial funding by \$1.2 million, based on the revenue received in 2018-2019. The enrolment for 2018-2019 is very similar to 2019-2020, so it allowed a close comparison between what was received and what was projected. In addition, the change to class size funding, school fee reduction and classroom improvement funding were discontinued in the provincial budget, eliminating \$735,494 in funding and replacing it with a \$494,000 transition grant.
- Federal revenue increased by \$2.3 million as a result of the year-end federal tuition calculation (see further information below).

In addition, expense adjustments were made, increasing expenses from \$64.511 million to \$65.211 million due to the following:

- Decreasing expenses:
 - Schools (deficit repayment) \$ 122,000
 - Teacher Retirement Fund \$ 600,000
 - Testing and Achieving (PUF) \$ 150,000
 - Business Services (depreciation) \$ 69,500
 - Teacher training \$ 113,401

Some of the changes above (Teacher Retirement Fund and PUF) are expenses that match revenue (targeted funding). In this case, the revenue was decreased, so the expenses were decreased.

- Increasing expenses:
 - Liability insurance (general increase) \$ 30,000
 - Superintendent (insurance) \$ 5,300
 - Facilities (maintenance) insurance and depreciation \$ 885,826

- Transportation (insurance and depreciation) \$ 520,887
- Housing (insurance and depreciation) \$ 312,706

- 30% cost recovery of Five Year Investment Grant \$1,950,000

Insurance has increased over \$700,000 from \$493,490 to \$1.231 million, due to the wildfires and floods Alberta has experienced over the past decade. This increase was applied to all Alberta school divisions.

There is an additional \$1.95 million expense, which relates to the Five-Year Investment Grant letter from Minister Eggen. The letter states that there is an expectation that the portion of the grant that is collected from First Nations through the payment of tuition be repaid to Alberta Education. About 30% of our revenue is from First Nations, so 30% of the grant received in the 2019-2020 year should be set aside for repayment.

The above changes bring the deficit to \$5.213 million, an increase of \$1.56 million .

Additional changes to the budget need to be made, to reduce the deficit. The following changes to department budgets are proposed:

- First Nation, Metis and Inuit \$ 115,000
- Computer Systems - computer tech + travel (currently vacant) \$ 172,540
- Business Services - general reduction \$ 70,000
- Substitutes \$ 100,000
- Orientation \$ 80,000
- General travel (use of technology for video conferencing) \$1,000,000
- Custodians (under the school budgets versus facilities' budget) \$ 200,000
- Facilities - maintenance and repair \$ 300,000
- School - general reduction \$1,000,000
- OH&S officer + travel (currently vacant) \$ 86,000
- Housing - maintenance and repair \$ 400,000
- HR - general reduction \$ 57,035

TOTAL REDUCTION \$3,560,575

At the October board meeting, the board moved administration to reduce between \$1.5 million and \$2.3 million in the schools, with the balance of the deficit to be cut at Central Office. Projected cuts to the schools are \$1 million, with direct cuts to Central Office of \$1.56 million. This leaves a deficit of \$1.652 million. If central office were to cut to balance the budget, the departments would have to cut an additional 5%, depending on the balances of the departments after the above cuts.

The above plan uses figures as of September 1, 2019. At this point, if staffing is reduced both the schools and Central Office, the savings may only amount to about half projected, as staffing reductions will probably take place in the new year, about halfway through the school year. Initial staff reductions will be made by not filling vacant positions, with a staffing assessment after that has been completed.

Other reductions, such as general reductions, or maintenance and repair, have been implemented already, to ensure that departments stay on target.

Staffing at the schools has been reviewed, and certificated staff levels at the schools has been determined. Overall, certificated staff has been increased by 1.6 FTE from the spring budget, to bring the pupil-teacher ratio to 12.92. Support staff levels have also increased by 3.35, to bring the total to 96.46 in the schools.

There have been some changes to the Five-Year Investment Grant (see detailed information later in this package) as a result of discussions with Alberta Education. The amount has changed, with the biggest addition of \$1 million to fund the implementation of technology to reduce travel and allow staff to meet virtually.

Board and administration expenses are capped at 5.4% of expenses. If there is a \$1.653 million deficit, and the reductions made as proposed, board and administrative expenses are at 4.8%.

Reserves

The balance of the deficit, \$1.652 million, can be funded by reserves.

Reserves at the end of 2018-2019 are \$2.9 million (see detailed information later in the board package).

Projected Balance Aug. 31, 2019	\$2,959,405
Less: School-Generated Funds	(\$274,832)
Add: 2019-2020 net depreciation	\$1,000,000
Less: Budgeted 2019-2020 deficit	<u>(\$1,652,000)</u>
Projected Balance Aug. 31, 2020	\$2,032,573

The division can continue to fund part of the operating deficit from reserves for a period of time (depending on the amount funded), but this is not sustainable in the long run. There will be a point in which the division will no longer be able to finance its capital needs, if the reserves continue to be used for operating deficits.

Other budget considerations

There are some other considerations that should be taken into account when considering the 2019-2020 budget. They are:

- The role of small schools in the overall operating deficit. In a school division, larger schools are able to gain efficiencies due to their size, which helps support the smaller schools. However, NSD transferred three larger schools to another educational authority, thereby increasing the proportion of small schools, and reducing its ability to support smaller schools.
- Pupil-teacher ratios - there will be reductions to school staff in this fiscal year, and that will likely need to continue into the 2020-2021 school year. New education funding formula, to be released in February, 2020, to be effective September 1, 2020. Alberta Education is currently reviewing the education funding formula, and the results will be released in February. Some school divisions are bracing for a 2% cut each year for the next four years, which will put further strain on the NSD operating budget.
- Five-Year Investment Grant - this grant is available for this year, and for two more years thereafter. Everything currently in the grant either has to be accomplished, or transferred back into the operation budget by the fall of 2022. There has to be room in the operating budget for those expenses that need to be sustained past the grant expiration.
- Federal calculation - currently, the federal calculation is based upon a cost-recovery model. The tuition rate for 2017-2018 was \$21,052 and rose to \$24,693 in 2018-2019 (mainly due to the investment grant portion), and that is the rate used in the 2019-2020 budget. Because this rate fluctuates based on the amount spent and the number of students in the division, budgeting is difficult. Here are the difficulties:
 - Deficit budget/year-end - this is the situation in which expenses are higher than revenue. In this case, the federal tuition rate would rise, because the expenses are higher than the revenue. However, the rate would not rise enough to cover the deficit, as only a portion of NSD students are First Nation students. The rest of the deficit would be covered by reserves.

- **Balanced budget/year-end** - this is the situation in which expenses match revenue. In this case, the federal tuition rate would likely fall, as historically, NSD has usually approved budget deficits and has usually closed the year-end at a deficit. By reducing the expenses to match the revenue, the tuition rate would fall, and may cause the year to end in a deficit position, because the rate used in the original budget was higher than the year-end rate.
- **Surplus budget/year-end** - this is the situation in which expenses are less than revenue, and would be used to put some reserves aside for a project (CTS, mechanical, etc.) or to build reserves for future uncertainties. The situation would be similar to that of the balanced budget (above), but with a greater impact. For example, if a \$1 million surplus was budgeted for, the division may end up at a lower surplus, due to the fact that there were less expenses paid out so the tuition to the First Nation becomes less, so the revenue projected would be less than that at year-end.
- **Because of the difficulties in budgeting the federal calculation, it is imperative that tuition agreements based on a revenue model (same amount paid every year, based on the method of calculating a per-pupil amount that Alberta Education provides). This would provide stable funding for the division and provide certainty for the tuition amount to the First Nations.**

Conclusion

There are several strategies that will be used moving forward. They are:

- **Increased support for departments to stay on budget. Training and one-on-one meetings have taken place with most departments, specifically those that historically run a deficit. Monthly budget reviews and meetings with department heads are taking place, with reporting to the Superintendent and the board on a monthly basis.**
 - **Any expenses that will cause a department to be over their budget will have to come to the Board for approval.**
- **A consultant has been retained to review the operations of the finance department. There have been opinions expressed regarding the level of staffing in the department. The consultant will be examining like school divisions for comparisons and providing some feedback regarding possible process changes to gain efficiencies.**

Projected Accumulated Surplus					
			2019-2020		
			Operating Reserves	Capital Reserves	
			Accumulated Operating Surplus		
as of August 31, 2019	\$	2,959,405		\$ 1,775,291	1
less: School Generated Funds	\$	(274,832)			2
TOTAL AVAILABLE FOR USE IN 2019-2020	\$	2,684,573			3
Net 2019-2020 amortization (depreciation)	\$	1,000,000			4
Budgeted 2019-2020 deficit	\$	(1,652,000)			5
List of capital projects for 2019-2020				\$ (800,000)	6
Projected balance, Aug. 31, 2020	\$	2,032,573	\$ -	\$ 975,291	
Note:					
1	Closing balances from the audited year-end financial statements. The total is made up from capital reserves from the following:				
	\$	(201,043)			
	\$	848,096			
	\$	135,126			
	\$	(29,543)			
	\$	1,022,655			
	\$	1,775,291			
1	Closing year-end balances				
2	SGF is to be spent by the schools, so is not available for use for operating expenses or capital projects/purchases				
3	Because the division cannot use SGF for operating and capital projects, this is the total available for those purposes.				
4	Depreciation expense is usually moved to capital reserves, eventually to replace the equipment being expensed. However, due to the fact that the division may need the money for operations, the money will stay in accumulated operating surplus for this year.				
4	Budgeted deficit for the 2019-2020 school year.				
6	List of capital projects/items from the Capital Projects list. Right now, just buses and the Calling Lake Playground.				

**Five Year Investment Grant
2019-2020**

	Original submission		Included in	
	Amount		Budget amount	departments
Outcome 1	Alberta's students are successful			
1.1 Associate Superintendents	\$ 450,000		\$ 400,000	Associate Superintendents
1.2 Professional Learning through Coaching	\$ 1,000,000		\$ 300,000	Pedagogical (areas 1 & 3 + travel)
1.2 Numeracy	inc. above		\$ 100,000	Numeracy
1.3 High School Literacy	\$ 200,000		\$ 200,000	Literacy
1.4 Attendance Improvement (DAL)	\$ 200,000		\$ 175,000	District Attendance
Technology Plan			\$ -	System Computers
PAS/technology help desk (contract)			\$ 95,000	Instructional Supply
Technology to replace travel			\$ 1,000,000	Instructional Supply
Flexible Learning (2 instructors + travel)			\$ 235,000	one instructor from CP and one from Conklin
Susan Close (LITERACY) smartlearning, improving teacher pedagogy			\$ 175,000	Instructional Supply
Schools - 4 additional educational assistants			\$ 200,000	Paddle Prairie, Calling Lake, Father R Perin, BW/Anzac
Outcome 2	The systemic education achievement gap between First Nations, Metis and Inuit students and all other students is eliminated.			
2.1 Land-based Learning and Culture Camp	\$ 500,000		\$ 398,475	Allocated to the schools in 2019-2020
2.2 Language and Culture Instruction	\$ 250,000		\$ 250,000	Supplementing LA instructors
FNMI staff (2) + travel			\$ 275,000	FNMI
Outcome 3	Alberta's education system is inclusive			
3.1 Assistant Supervisors of Student Services	\$ 300,000		\$ 200,000	Testing and Achieving
3.2 Family Wellness Workers (8 + travel)	\$ 850,000		\$ 850,000	Testing and Achieving
3.3 Staff Wellness Project	\$ 50,000		\$ -	Testing and Achieving
3.4 School Food Services	\$ 350,000		\$ -	School Food Services
Outcome 4	Alberta has excellent teachers, and school and school authority leaders.			
4.1 Professional Development for EAs	\$ 150,000		\$ 100,000	Inservice and Training
4.2 Professional Learning for Community Based Ed.	\$ 450,000		\$ 150,000	Inservice and Training
4.2 Teacher Training	inc. above		\$ 225,000	Inservice and Training
4.3 Leadership Development	\$ 200,000		\$ 200,000	Inservice and Training
Key Priorities				
Itinerant Subs	\$ 450,000		\$ 300,000	Substitutes
Principal Meetings	\$ 180,000		\$ 120,000	Instructional supply
				\$5,000 directly to the schools, \$20,000 to ward councils
School Councils/Community Meetings (Northland Act)	\$ 150,000		\$ 25,000	
Pupil/Teacher Ratio adjustments			\$ 170,000	0.5 FTE at Anzac, two EAs in St. Theresa
4 small school teachers			\$ 429,356	Hillview, Pelican Mountain, Susa Creek Chipewyan Lake
Total funds budgeted	\$ 5,730,000		\$ 6,572,831	

Note: Items in red have been added or increased.



**NORTHLAND SCHOOL DIVISION NO. 61
ADMINISTRATION RECOMMENDATION TO THE BOARD**

TO: THE BOARD OF TRUSTEES **Date:** November 22, 2019
SUBMITTED BY: Nancy Spencer-Poitras, Acting Superintendent of Schools
SUBJECT: Locally Developed Course – Traditional Land Based Learning
ORIGINATOR:
REFERENCE(S) & ATTACHMENTS: AP 219 – Locally Developed Courses

RECOMMENDATION:

That the Board of Trustees approve the Locally Developed course from Northland School Division, Traditional Land Based Learning 25-5 and Traditional Land Based Learning 35-5.

BACKGROUND:

As per Administrative Procedure 219 – Locally Developed Courses, clause 7; all locally developed courses must be approved by the Board prior to implementation.

This course will provide opportunities for students to acquire, demonstrate, and reflect on their knowledge of traditional land use. The primary goal is to allow students to participate in experiential land use activities that are culturally relevant. The activities will provide students with an opportunity to articulate and expand their knowledge and skills. The intent is to complete the course in an outdoor camp setting with Elders/Knowledge Holders present and participating.

The outcomes of this course will address traditional food gathering and preparation in an outdoor environment, development of environmental stewardship through an Indigenous lens, and knowledge and skill acquisition of wildlife, forestry, and construction. Opportunities to demonstrate and reflect on culturally significant protocols and use of the Indigenous language (e.g. Cree) will be infused throughout this course. The general and specific learner outcomes in this course will reflect the input collected from the community.

Traditional Land Based Learning 25 prerequisites:

- First Aid/CPR with AED (HCS2020)
- Food Basic (FOD1010)
- Workplace Safety Systems (HCS3030)
- Construction Tools & Materials (CON1010)
- Introduction to Stewardship (ENS1010)

Traditional Land Based Learning 35 prerequisite:

- Traditional Land Based Learning 25

This course requires a permanent outdoor recreation area on traditional lands and equipment to support the learning. Students will interact with local Elders and Knowledge Keepers during this course.

These courses will be offered as part of the high school course offering at Paddle Prairie School for the 2019-2020 school year.

RISK ANALYSIS:

School division policies regarding field trips will be followed. Elders/Knowledge Keepers will be on-site to assist. Firearms will not be handled by students.

As per Administrative Procedure 260 Field Trips & Excursions:

7.2.6 If firearms are involved in any way, provide a record of staff or volunteer PAL or completion of Division's Firearm Safety Awareness online course.

7.2.8 Inventory of emergency supplies and equipment suitable to the activity and level of risk.

7.2.9 The number of staff or volunteers that hold current first aid certification and the level of their certification.

As per Administrative Procedure 265 Safe Use of Firearms and Weapons:

2.4 Staff or volunteers not using or handling firearms/weapons will complete the Division's Firearms Safety Awareness online course prior to the field trip or excursion where firearms/weapons are present;

There is a risk as the students are in a wilderness setting, however, all students will have a current standard first-aid certificate.

Appropriate precautions will be taken when students are in a wilderness setting (eg. site inspection prior to students working in the area).

The log building aspect of the course will be delivered by a local log building company under the direct supervision of a certified teacher.



TO: BOARD OF TRUSTEES **DATE:** NOVEMBER 22, 2019

SUBMITTED BY: SECRETARY-TREASURER, T. RASMUSON

SUBJECT: AUDIT AND FINANCE COMMITTEE REPRESENTATIVES

ATTACHMENTS:

RECOMMENDATION:
THAT the Board of Trustees approve _____, _____, and _____
as members of the Audit and Finance Committee for Northland School Division.

BACKGROUND:
At the last board meeting, the Board approved the third and final reading of the Policy 8 – Board Committees as a result this recommendation is to formalize the committee membership.

RISK ANALYSIS:
No risks are perceived.



NORTHLAND SCHOOL DIVISION NO. 61
BOARD CHAIR HIGHLIGHTS

TO:	THE BOARD OF TRUSTEES	DATE:	November 2019
SUBMITTED BY:	Robin Guild, Chair, Ward 7		
SUBJECT:	November 2019 Board Chair Highlights		

Highlights
<ul style="list-style-type: none">• Superintendent Search update• Ongoing Conversations with the Minister of Education• Upcoming Events:<ul style="list-style-type: none">○ Attraction & Retention Committee meeting – December 6○ Northland Local 69 – Local Council Meeting – December 7○ Central Office Christmas Break – Closed December 24 – January 2○ Chair/Trustee Reports – Due January 13○ Local Bargaining – January 13-15○ Board Meeting – January 24

TRUSTEE EXPENSE SUMMARY
AS OF October 31, 2019

	YTD	BUDGET	BUDGET REMAINING	% SPENT
Trustee Remuneration	\$38,131.75	\$130,250.00	\$92,118.25	29.28%
Trustee Employee Benefits	\$15,501.30	\$40,000.00	\$24,498.70	38.75%
PD/School Council Development	\$351.92	\$6,000.00	\$5,648.08	5.87%
Legal Fees	\$32,274.00	\$50,000.00	\$17,726.00	64.55%
Professional Services	\$0.00	\$0.00	\$0.00	0.00%
Advertising	\$0.00	\$1,700.00	\$1,700.00	0.00%
ASBA/PSBA Fees	\$1,720.85	\$33,000.00	\$31,279.15	5.21%
Office Supplies	\$467.09	\$2,000.00	\$1,532.91	23.35%
Printing and Binding	\$0.00	\$2,700.00	\$2,700.00	0.00%
Postage	\$0.00	\$600.00	\$600.00	0.00%
Travel and Subsistence - Trustees	\$30,190.64	\$125,250.00	\$95,059.36	24.10%
Insurance (liability)	\$223.04	\$250.00	\$26.96	89.22%
Telephone	\$529.51	\$6,000.00	\$5,470.49	8.83%
Awards	\$0.00	\$35,000.00	\$35,000.00	0.00%
Furniture and Equipment	\$0.00	\$10,000.00	\$10,000.00	0.00%
Five Year Investment Grant	\$0.00	\$80,000.00	\$80,000.00	0.00%
Hosting	\$0.00	\$11,000.00	\$11,000.00	0.00%
	\$119,390.10	\$533,750.00	\$414,359.90	22.37%
TOTALS	\$119,390.10	\$533,750.00	\$414,359.90	22.37%
TO BE EXPENSED:				
October expenses paid in November	\$15,000.00			
TOTALS	\$134,390.10	\$533,750.00	\$414,359.90	25.18%



Superintendent's Highlights

November 22, 2019

ADCS Education Services Agreement Meeting

- NSD met with Mikisew Cree First Nation and Indigenous Services Canada to begin drafting an Education Services Agreement (ESA) for Athabasca Delta Community School in Fort Chipewyan.
- The goals and outcomes of the meeting were established which included a list of action items, a go-forward plan, a list of future meetings, and ultimately updating the ESA.
- Community concerns; high school attendance; the provincial calculation for First Nation students; ADCS audited financial statements, budget, revenue; and Keyano College support were discussed.
- The next meeting is set for November 28, 2019, and will be attended virtually.

Budget Deficit Meeting

- Senior Administration met with NSD principals regarding the budget deficit.
- Key messages were delivered such as the entire province is reducing; we will face reductions across the entire division; the focus is going to be how we can support the schools, and we are going to do business differently into the future using technology.
- Discussed working with Alberta Education to develop a plan to determine areas of capability for delivering and receiving learning opportunities for students and professional learning for staff; as well as holding administrative meetings.
- Shrinking the size of Northland through technology which in turn will save us large amounts of funding from the budget to be used elsewhere; it will also reduce the amount of windshield time and will use that time to better advantage teaching & learning in the classrooms.
- Currently researching "joint school models" where there are 2 or more separate entities sharing a school facility.

5 Year Investment Plan Update

- Met with Ministry officials to update Alberta Education on the 5 Year investment grant.
- During the meeting, NSD will present a proposal to re-allocate funding to support more use of technology across the division.

Background

Diversity is recognized and acknowledged in all Northland schools and proper protocol is to be followed for all events organized by the Division or its schools.

Protocols will vary from one situation to another, depending on who is involved in a particular event. Accordingly, in the planning for any event, the order of introductions and speakers must be given special attention.

The Superintendent has been given the responsibility to ensure positive external and internal communications are developed and maintained. The proper protocol should be followed for events organized by the Board or its schools.

Procedures

1. At events organized or sponsored by the Board or its schools, it is appropriate to recognize school trustees after Elders, before introducing and recognizing other dignitaries. When introducing other dignitaries the most senior dignitaries are introduced first:
 - 1.1 Elders.
 - 1.2 Board Chair and any other Trustees in attendance.
 - 1.3 If no Trustees are in attendance then “regrets” from the Board/Trustees
 - 1.4 Members of the Senate representing Alberta.
 - 1.5 MPs (cabinet **ministers** first).
 - 1.6 MLAs (cabinet **ministers** first).
 - 1.7 **Visiting Board Chairs and/or visiting Trustees.**
 - 1.8 Chiefs, Metis Settlement Council Chairs and Metis Nation President
 - 1.9 Mayors and Reeves.
 - 1.10 County/Town Councillors.
 - 1.11 First Nations, Metis Settlement Council members, and Metis Nation Zone Presidents
 - 1.12 Division senior administration.
 - 1.13 Heads of other organizations.
 - 1.14 Prominent community members.

2. Cultural and Event Protocols: (AP 155 Appendix - Indigenous Customs and Protocols)

- 2.1 Acknowledge the Treaty Area and the contribution of the Metis Peoples.
- 2.2 Elders open and close with prayer
- 2.3 Ensure you refer to [AP 155 Appendix - Indigenous Customs and Protocols](#) when planning any event.
3. When organizing the order of speakers *at the beginning of a Board or school-sponsored event*:
 - 3.1 ~~protocols dictate that the most senior dignitary speaks last.~~ *The Board Chair or designate should always speak first and the Superintendent should speak last.*
 - 3.2 *All additional speakers should generally be in the same order as per the list of introductions outlined in section 1 above however this could vary based on the type of event, number, and nature of speakers, the keynote speaker or the ceremony to be performed (if any). See the example below.*
 - 3.3 *Not all dignitaries need to be provided the opportunity to speak.*
 - 3.4 *The role and expectation of dignitaries should be outlined in their invite.*
4. Seating is to be arranged so that the Elder and Elder Helper and the most senior dignitary and/or leader is closest to the podium at all times.
5. Provision is to be made for trustees and other important guests to be greeted by staff or students.
6. As audience members, dignitaries are to be provided with reserved seating in the front row.
7. Invitations to trustees are to be issued by an individual invitation to the organized event. The role and expectation of the Trustee are to be defined in the invitation.
8. Trustees are to be notified at least three (3) weeks prior to the event, *if at all possible*.
9. The Superintendent is to be contacted if a speaker is required at the Board or Division level.
10. The Superintendent will be advised who will serve as the Master of Ceremonies (MC).
11. When no trustee is available to attend, the MC will be advised to express regrets on behalf of the Board.
12. *Before the Elder closes an event, the Board Chair and/or Superintendent of Schools will say a few words on behalf of Northland School Division No.61. The Board Chair or designate should speak after the Superintendent.*
13. *Royal and Other Special Visits*
 - 13.1 *Although rare, sometimes schools are included in royal visits (including those of Canada's Governor-General and/or Alberta's Lieutenant Governor); visits by the Prime Minister or Premier, senior cabinet ministers, ambassadors; or other prominent*

dignitaries. In these circumstances, the formal protocol of either the Government of Canada or the Province of Alberta takes precedent. Contact the Communications Coordinator for assistance in ensuring the proper protocol is followed.

14. Further assistance for any event is available through the *Communications Coordinator* or Office of the Superintendent.

Example of Order of Speakers at a Board or School Sponsored Event

1. Introductory remarks and welcome by Master of Ceremonies
2. Acknowledgment of Traditional Lands and contribution of Metis peoples (AP 155A)
3. Elder: blessing and/or grace
4. Introduction Board Chair, Trustees and other dignitaries in attendance
5. Remarks from Board Chair or designate.
6. Greetings from representatives:
 - 6.1. Federal government
 - 6.2. Provincial government
 - 6.3. Municipal government
 - 6.4. Superintendent or designate
 - 6.5. Principal, if appropriate to the event
 - 6.6. Event organizer representative
7. Keynote speaker or ceremony
8. Closing remarks
 - 8.1. Master of Ceremonies
 - 8.2. Superintendent or designate
 - 8.3. Board Chair or designate
 - 8.4. Elder

Adopted/Revised: June 22/17

Reference: Section 20, 60, 61, 113 School Act
Provincial Government Protocol
Federal Government Protocol
[AP - 155 Appendix](#) (Indigenous Customs and Protocols)

Area 3 Schools

Athabasca Delta
Community
Fort McKay
Anzac Community
Bill Woodward
Father R. Perin
Conklin
Elizabeth
JF Dion

NORTHLAND

School Division No. 61

November
2019

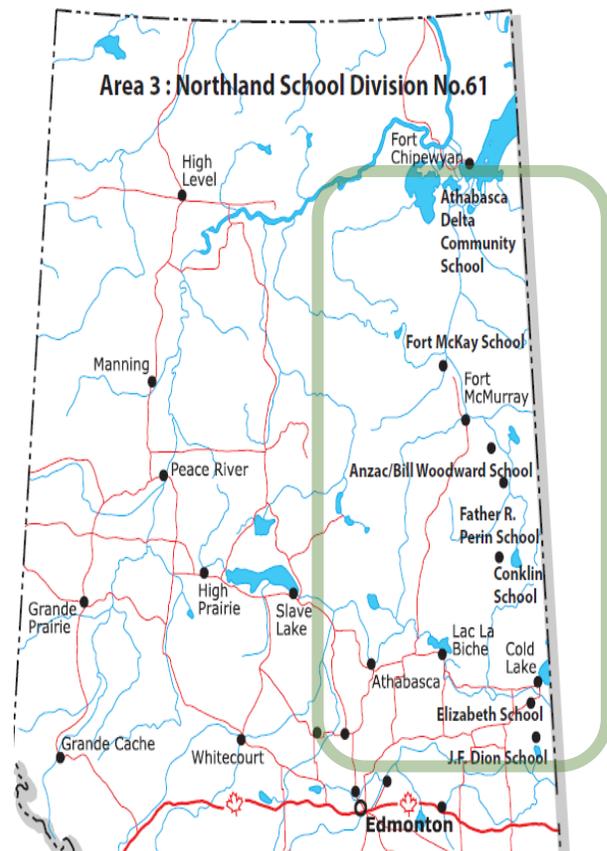


Area 3 Associate Superintendent's Report to Board



Priority Initiatives in Area 3

- Professional Learning
- School Updates



Area 3 Numeracy Professional Learning

Professional Learning involved all Area 3 schools coming together in October. The focus of professional learning was numeracy. It included presentations, working with tools for teaching math, and grade-level collaboration. Five out of six presenters presented their information virtually. The event ended with each school developing a plan for their next steps in the development of numeracy.

Teachers had the opportunity to share and network with colleagues who taught the same grade level(s). In this time they shared ideas, strategies, best practices, and resources. The request to collaborate with other teachers has been a number one request from teachers in Area 3.

Extending Teacher Collaboration

The collaborative forum is being continued through virtual meetings. The rationale behind this collaborative forum is to let teachers know, there are a number of people and resources available throughout the division for everyone to tap into. The networking is intended for all teachers in Northland School Division. Each Wednesday after school a virtual meeting will be held. The goal for teacher networking is confident, collegial, and happy teachers, who feel a network of support, across the division.

School Highlights

Elizabeth School

Elizabeth School had a great start to the school year.

- The school participated in a fantastic land-based learning day focused on climate change. This event was created by the Elizabeth Settlement and Metis Settlements General Council.
- The school held a pirate-themed carnival as a parent engagement night.
- They have been focusing on improving attendance and creating meaningful learning opportunities. These activities included a grade 2 field trip to share their Metis culture with the Happy House daycare in Cold Lake, followed by an exciting day learning about helicopters.
- The schools WE Club attended WE DAY in Edmonton.
- The school hosted a very memorable Remembrance Day ceremony.



Anzac and Bill Woodward Schools

Bill Woodward has a record number of teams playing interscholastic sports, one of the highlights was a tournament win for Senior Girls Volleyball Team.



Outdoor cooking is a popular option for BWS students.



November 26th- Community Engagement Dinner and Parent/Teacher interviews.

JF Dion

- JF Dion hosted a community engagement S'more night. This was their first fire in the new fire pit designed to support the school's land-based learning.
- The school completed an art project honouring Missing and Murdered Indigenous Women. Also, the school held a community walk in memory of Chanie Wenjack, a student who died running away from a Residential School on his way to his home to be with his parents.
- The school held a Remembrance Day Ceremony that involved Veterans from the Bonnyville Legion, and representatives from the Royal Canadian Air Force.



Conklin School

- Conklin School participated in HITEK sports camp in October. The camp was for grades 4 - 12.
- Also, the school participated in a Skills Canada Career and Technology Studies day held in Fort McMurray. CAREERS: The Next Generation event assists students with career awareness, exploration and to experience opportunities that are available to them.



Father R Perin School

- The school provides many opportunities for mentoring initiatives. Big Brothers-Sisters is planning the start of the mentoring program in late November-Early December. Students in grades 7, 8, & 9 will continue to visit their mentors at Conoco Phillips. The focus will be on doing hands-on activities with career focus. Girls Inc. of Northern Alberta successfully started a pilot program with girls in grades 4, 5, & 6.
- Many School events have taken place, including the Orange Shirt Day, Syncrude Evergreen Theatre Musical, Stephen Lee climate change activist presentation and Earth Rangers.



Athabasca Delta Community School

- ADCS initiated a focus on redesigning the high school program. The goal is to find ways to increase the engagement of students, improve attendance and improve high school completion.
- Remembrance Day was celebrated at the school.
- Coffee tea time with the Principal is starting on Friday, November 22.
- Students have been working hard on increasing their attendance. Some of the award winners are shown below.



Fort McKay School

Students at Fort McKay have been busy with many things. The year started with a visit from the Minister of Education, Minister of Indigenous Relations, and the Board Chair and Vice-Chair.



There were several presentations, including one on fire safety, Earth Rangers, one lucky student won a ride in a helicopter.





**NORTHLAND SCHOOL DIVISION NO. 61
ADMINISTRATION RECOMMENDATION TO THE BOARD**

TO: THE BOARD OF TRUSTEES **Date:** November 22, 2019
SUBMITTED BY: Nancy Spencer-Poitras, Acting Superintendent of Schools
SUBJECT: School Viability Studies
ORIGINATOR: Administration
REFERENCE(S) & ATTACHMENTS: Policy 15, Section 2
Education Act Closure of schools 62(1)

RECOMMENDATION:
That the Board of Trustees receive as information, notice that Acting Superintendent Spencer-Poitras is conducting viability reviews at Hillview School, Pelican Mountain School, and Susa Creek School.

BACKGROUND:
As per Policy 15, section 2 the Superintendent is required to inform the Board prior to December 31 of each year of any school viability studies to be undertaken.

Hillview School in East Prairie has 32 students registered;
Pelican Mountain School in Sandy Lake has 26 students registered;
Susa Creek School has 21 students registered.

RISK ANALYSIS:
The viability of small schools has an impact on the Board's overall ability to serve all of the students' in NSD. Costs of operation and quality of education are the primary drivers of the viability studies. This process will involve community meetings.



Director of Student Engagement, Attendance, and Completion Report to the Board

November 2019

Operational Plan Updates to November 2019

Strategy 1.1: Standardize attendance tracking processes

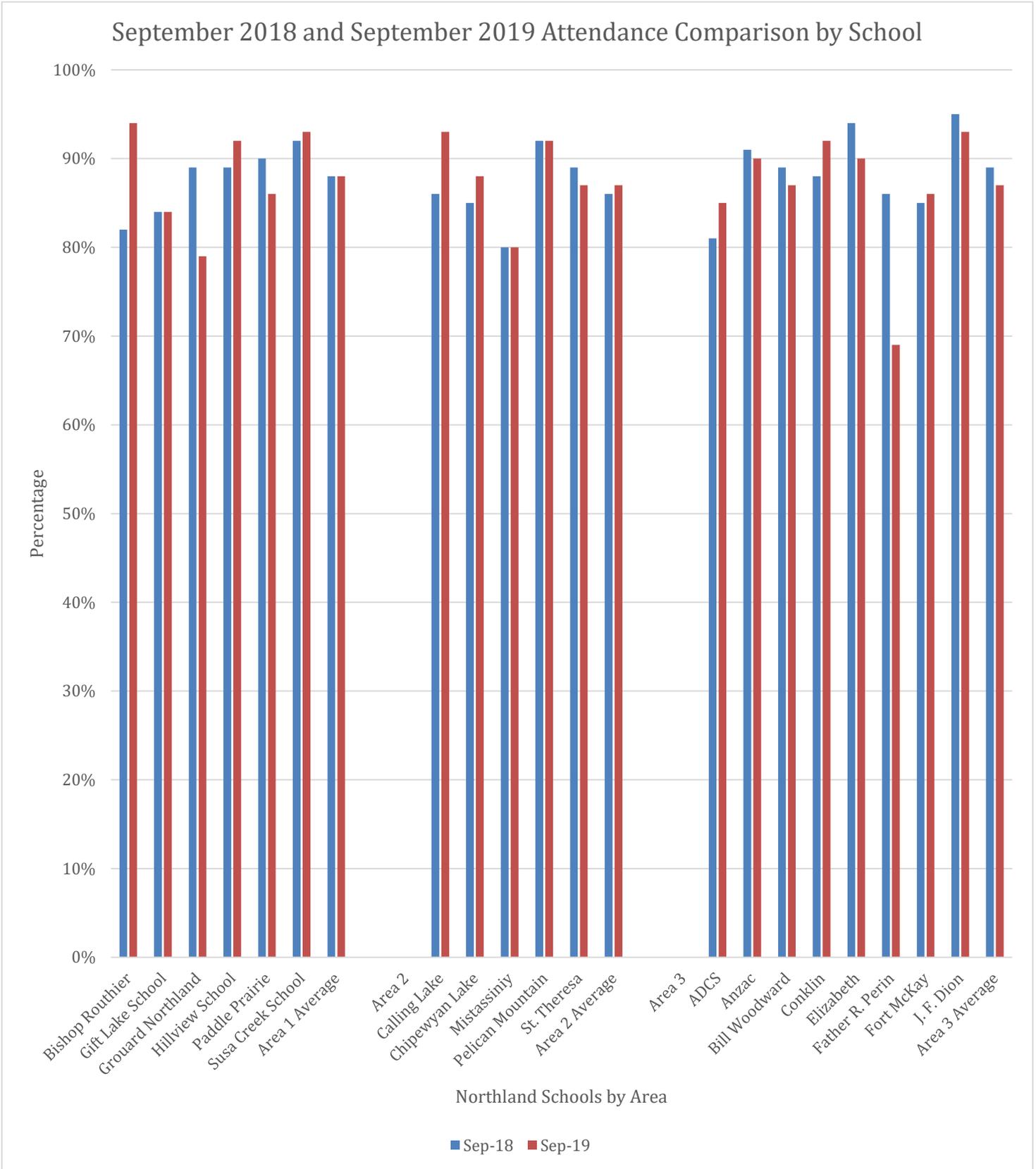
- Despite May/June advance training in May/June, PowerSchool implementation has resulted in a steep learning curve for Northland Schools. To better teachers, secretaries and school administration, the following supports are in-place:
 - Hazel Shearer (PowerSchool Expert) hired under an interim contract assists with PowerSchool implementation via remote and onsite support.
 - Gayle D'Lugosz, Student Data Coordinator, also provides remote and onsite supports to all PowerSchool users.
 - Refresher Powerteacher Pro (Gradebook) training for junior and senior high school teachers is scheduled for November 4th and 5th (3:30 – 4:30 pm)
 - Refresher training for secretaries and school-based PowerSchool users scheduled for November 19th and 20th at Mistassiniy School in Wabasca. Basic operational practices covered in this training facilitated by a PowerSchool trainer familiar with the Alberta context.
- Alberta Education met with the Director of Student Engagement, Attendance, and Completion (DSEAC) for updates and progress on elements of the Operational Plan on the following dates between September and November 2019: Sept. 16th, October 11th, Nov. 7th
- Principals are using the 'Attendance Improvement Requirements Progress Report' template as a tool to record and report their work on the goals, strategies and performance measures identified in Northland's 2018-2022 Operational Plan. All principals are briefed with the use of this reporting tool.

- Alberta Education Attendance Improvement Oversight Committee Northland school visitation schedule is set for the 2019-2020 school year.
 - Thirteen schools (have received onsite visitations from Alberta Education's Oversight Committee: Anzac/Bill Woodward, ADCS, Conklin, Elizabeth, Paddle Prairie, J.F. Dion, Fort McKay, Bishop Routhier, Gift Lake, Hillview, Grouard, Gift Lake, Father R. Perin School.
 - Susa Creek School is scheduled for an onsite visit on November 29th, 2019.
 - The following schools are scheduled for onsite visits in January 2020: Calling Lake, Pelican Mountain, Career Pathways, St. Theresa, Chipewyan Lake and Mistassiniy.

Strategy 1.3: Analyze attendance data

- DSEAC will continue to meet with principals to discuss their school attendance patterns: attendance improvement strategies, chronic non-attendance and attendance successes. The principals, in cooperation with school staff, will work to develop an action plan (i.e. Attendance Improvement Planning & Reporting Report) to address chronic non-attending students and appropriate school-based attendance improvement strategies and goals.

- September 2018 and September 2019 Division Attendance Comparison by School and Area



September 2019 Attendance Highlights for Northland School Division

Here are a few of the attendance highlights for September 2019 –

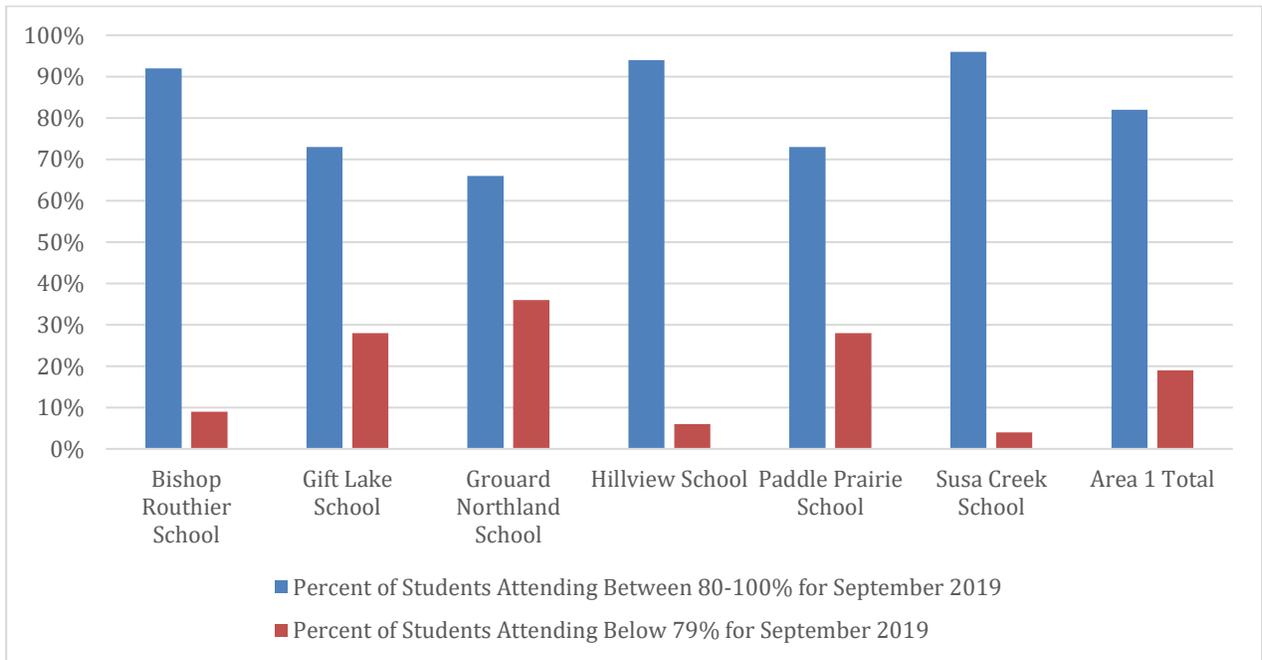
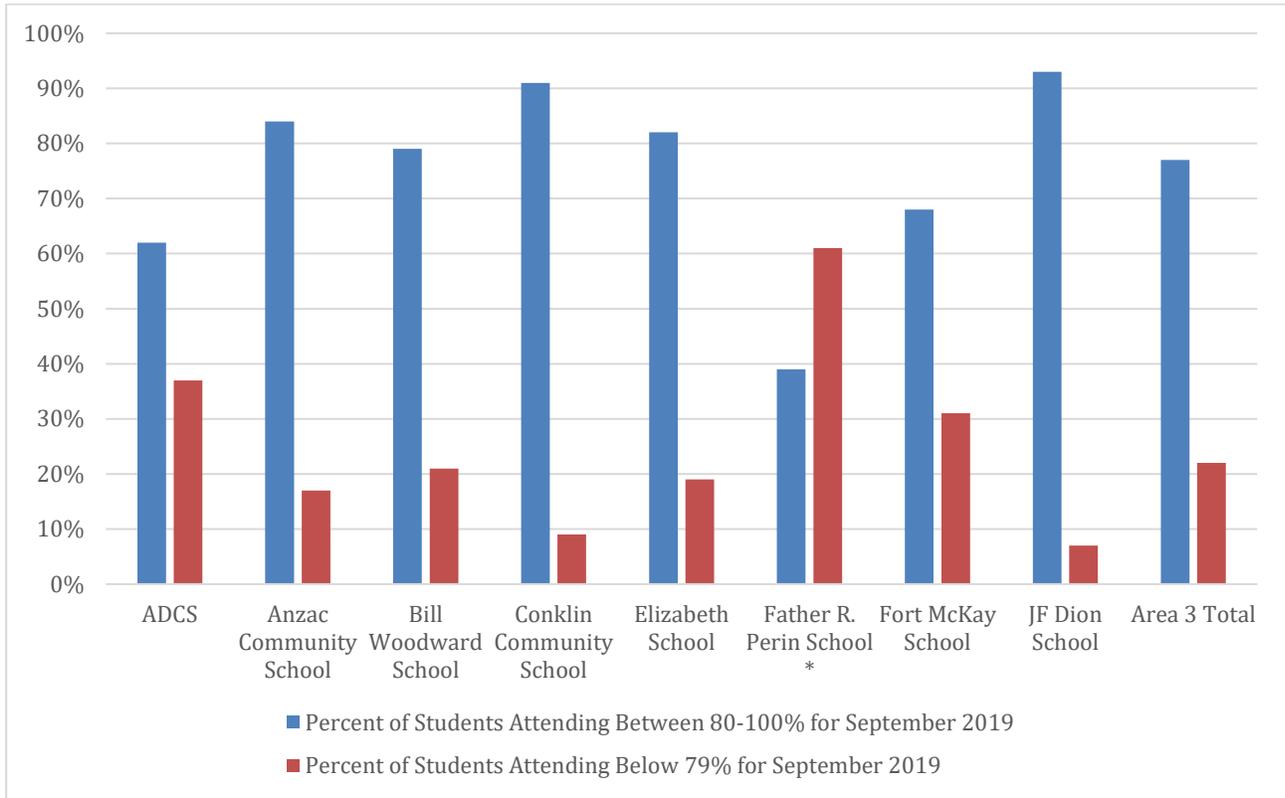
- Our overall attendance for September 2019 is 87% - down 1% when compared to September 2018! Remember our overall division attendance target for 2019-2020 is 82.4%.
- Nine schools are attendance leaders in September 2019! Congratulations to Hillview School, Susa Creek School, Pelican Mountain School, Elizabeth School, Anzac School, Bishop Routhier School, Calling Lake School, Conklin and J.F. Dion School. The attendance leader for September 2019 is Bishop Routhier School! Congratulations!

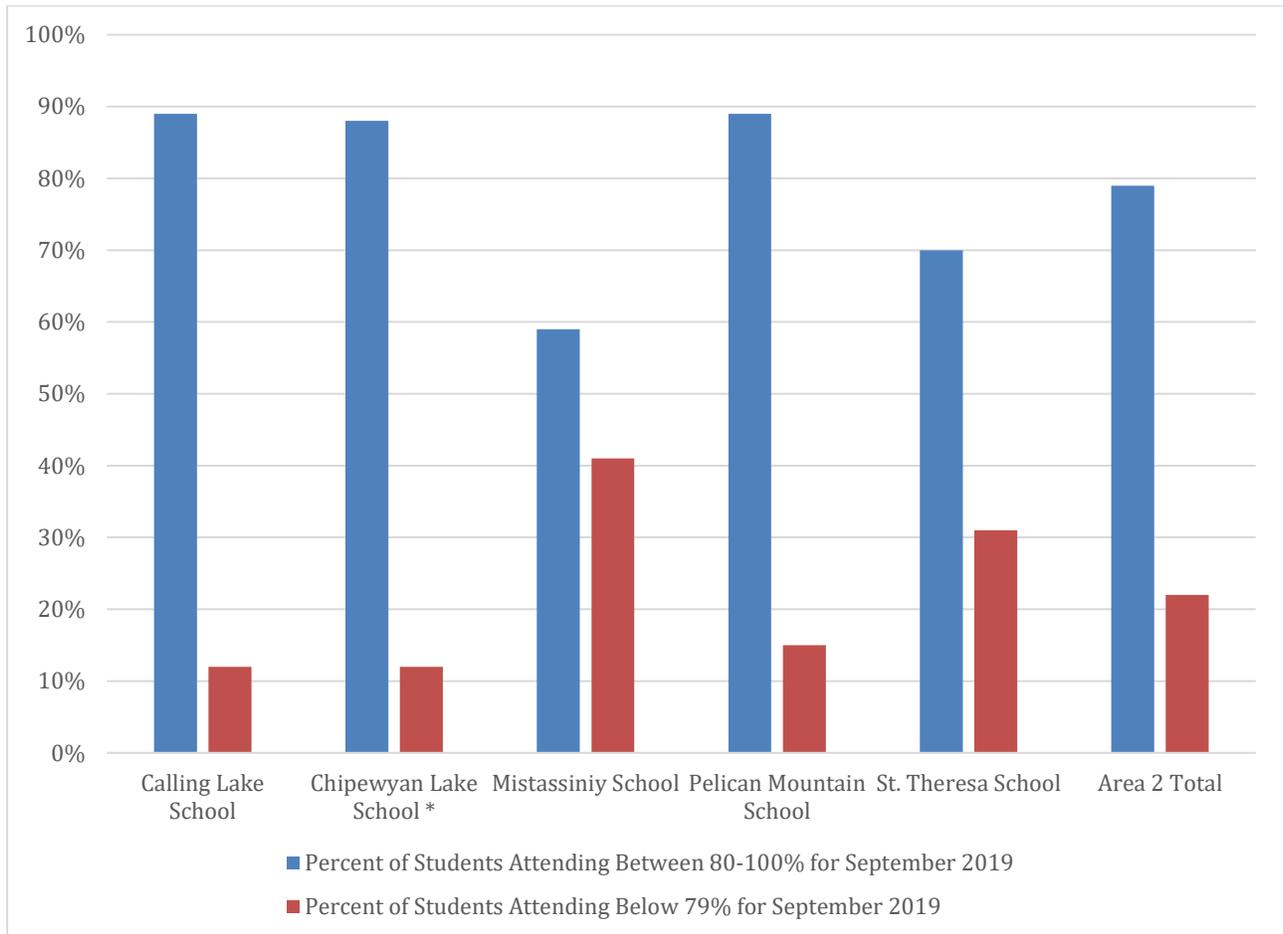
School	Top Attendance Percentage Schools for September 2019
Hillview School	92%
Susa Creek School	93%
Pelican Mountain School	92%
Elizabeth School	90%
Anzac School	90%
J.F. Dion School	93%
Bishop Routhier	94%
Calling Lake School	93%
Conklin Community School	92%

- Of 19 schools, 8 schools improved their September 2019 attendance patterns when compared with the previous school year.... Bishop Routhier School, Conklin Community School, Calling Lake School and Bishop Routhier School lead attendance growth for September 2019!

School	Percent Improvement When Compared to September 2018
Bishop Routhier School	+12%
Hillview School	+3%
Calling Lake School	+7%
Susa Creek School	+1%
Chipewyan Lake School	+3%
ADCS School	+4%
Conklin Community School	+4%
Fort McKay School	+1%

- Percent of students attending between 80-100% compared with percent of students attending below 70% for September 2019 by School and Area





* Note: Father R. Perin School has experienced medical issues that affected September attendance. As well, Chipewyan Lake was without a bus for a number of weeks.

Summary

Although our overall division attendance average is below our previous year’s average for September, our schools are starting the 2019-2020 school remarkably strong! Congratulations to all schools for their efforts and continued success at improving student attendance patterns!

At 82%, Area 1 has the highest percentage of students attending between 80-100% for September 2019!

Schools will continue to reduce the number of chronic non-attenders attending below 70%. Reducing the number of students attending below 70% is a major priority for Northland School Division for the 2019-2020 school year!

15% of our student population have average attendance rates below 50%! This remains a concern for the Division. We will continue to strive to re-engage and support these students in their learning!

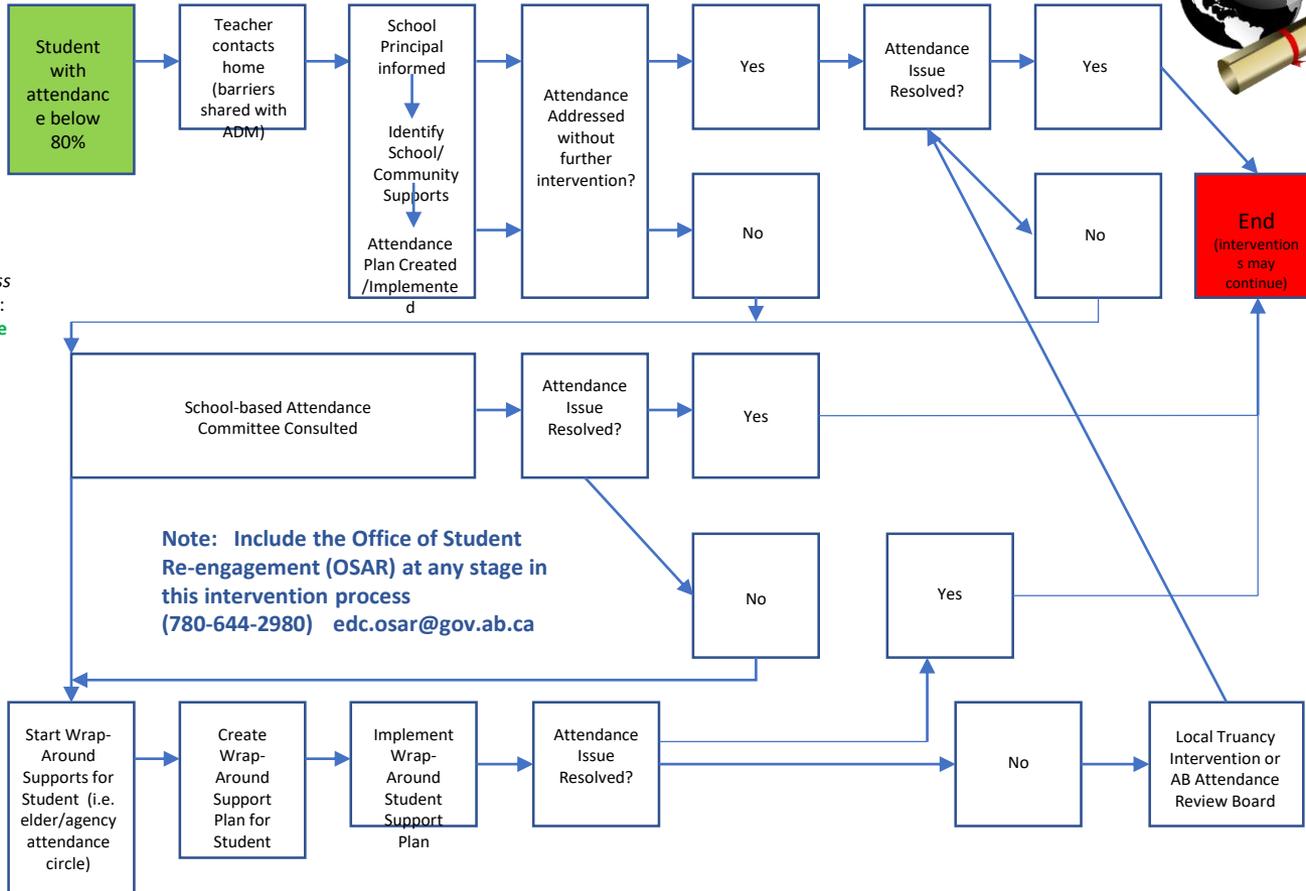
Strategy 2.1: Address chronic absences in Northland schools.

- A parent gathering organized by St. Theresa School administration and staff on November 21, 2019 focused on chronic absences and the impact of frequent absences have over the long term.
- School principals and staff are tasked with the responsibility of organizing parent gatherings focused on student achievement and the importance of regular attendance.

Strategy 4.2: Collaborative Partners are in place to support Northland student success.

- Schools organize school-based gatherings for parents whose children are chronic non-attenders.
- School Attendance Action & Intervention Flow Chart to Support Chronic Non-Attending Students

School Attendance Action & Intervention Flow Chart and OSAR



Goal 4 (Strategy 4.2) As detailed in the *School Progress Report google.doc: Principals organize school-based information gatherings for parents whose children are chronic non-attenders.*

Note: Include the Office of Student Re-engagement (OSAR) at any stage in this intervention process (780-644-2980) edc.osar@gov.ab.ca

PRELIMINARY DISCUSSION OF FUTURE BOARD ITEM

TO: Board of Trustees

DATE: October 15, 2019

SUBMITTED BY:

SUBJECT: Policy 10 Policy Making

PROCESS/PROCEDURE: Discuss and provide direction on changes to Policy 10, if any

ATTACHMENTS/RESOURCES: Three versions of Policy 10 Policy Making

BACKGROUND:

Current Policy 10 is still a bit unclear on the approval of policy changes if the changes preclude circulating for feedback. The Board may choose not to circulate a policy for feedback if there are parameters which preclude being able to consider feedback (e.g. change to meet new Act) and/or the changes are of a housekeeping nature which do not change the intent of the policy but rather clarify or align processes, grammar, etc.

In looking at the same policy of a few other Boards it became evident that there is a mixture of whether or not the process of three readings is even used. Three readings are required for a bylaw (ward boundary changes, borrowing money) but the previous School Act, the new Education Act and the new Board Procedures Regulation are silent on the process for approving policy.

All policies reviewed used the same introduction wording and process for development: planning, development, implementation and evaluation. They also all basically have the same language from "Only those policies which are adopted and recorded in the minutes constitute the official policies of the Board" to the end of the policy.

Policies that were reviewed, varied from:

- Requiring three readings exactly like a bylaw,
- Requiring three readings similar to a bylaw but enabling the Board to vary from the process if they so choose to meet various circumstances,
- Not outlining a policy approval process at all.

Three drafts have been provided, all have updated Legal References to align with new Education Act:

1. Version 1: Current policy with some amendments to clarify the ability to approve a policy at one sitting if parameters preclude circulation or housekeeping;
2. Version 2: A policy that includes three readings but is on a shorter timeline than the current NSD policy and does not outline required circulation but "acknowledges that in certain circumstances, stakeholders affected by a proposed policy may be consulted as part of the policy development process". This version also uses a slightly different policy development process.
3. Version 3: Does not use the three readings process for policy approval but rather has the Board decide with each policy what process they want to use. It also indicates that in most cases the policy will be circulated for feedback

In reviewing Policy 10 with Trustee C. Wanyandie we discussed ways to get trustees more involved in policy from perhaps being part of proposed changes prior to a policy coming to the Board to when it is at the table for discussion. Having some trustees involved in proposing changes might help ensure all aspects of possible impact on trustees and/or their communities are considered. Would like to suggest the Board discuss whether or not to set up a policy committee for this purpose and also to discuss how to ensure when a policy is at the table all trustees understand the potential impacts before it is approved.

Policy 10 Version 1 - Current Policy Amended

POLICY MAKING

Policy development is a key responsibility of the Board. Policies constitute the will of the Board in determining how the Division will be operated and communicate the Board's values, beliefs and expectations.

Policies provide effective direction and guidelines for the action of the Board, Superintendent, staff, students, electors and other agencies. Policies also serve as sources of information and guidelines to all who may be interested in or connected with the operation of the Division.

Adoption of new Board policies or revision of existing policies is solely the responsibility of the Board.

The Board shall be guided in its approach to policy making by ensuring adherence to the requirements necessary to provide community based public education and compliance with the School Act, the Northland School Division Act and other provincial as well as federal legislation.

Community based public education must also reflect the culture, beliefs, values and traditions of the communities served.

Board policies shall provide an appropriate balance between the responsibility of the Board to develop the broad guidelines to guide the Division and the opportunity for the Superintendent to exercise professional judgment in the administration of the Division.

The Board believes in the establishment of policy which reflects its values and perspectives.

The Board shall adhere to the following stages in its approach to policy making:

1. Planning

- a. The Board, in cooperation with the Superintendent, shall assess the need for a policy, as a result of its own monitoring activities or on the suggestion of others, and identify the critical attributes of each policy to be developed.

2. Development

- a. The Board may develop the policy itself or delegate the responsibility for its development to the Superintendent or a committee of the Board.

3. Approval

- a. The Chair shall take care to ensure all trustees understand the rationale for a new policy or a policy change prior to motion for approval.

4. Implementation

- a. The Board is responsible for the implementation of policies governing its own processes. The Board and Superintendent share the responsibility for implementation of policies relating to the Board-Superintendent relationship. The

Superintendent is responsible for the implementation of the other policies.

5. Evaluation

- a. The Board, in cooperation with the Superintendent, shall evaluate each policy in a regular manner in order to determine if it is meeting its intended purpose.

Specifically

1. Any person or party may make suggestions regarding the possible development of a policy or the need for policy revisions on any matter by presenting a proposal for a policy or revisions, in writing, to the Board Chair or Superintendent. The proposal shall contain a brief statement of purpose or rationale.
2. The Board Chair or Superintendent will present the proposal to the Board or appropriate standing committee of the Board, for initial consideration and determination.
3. If necessary, the Superintendent or designate will draft amendments to an existing policy or a new policy as the case may be.
4. When appropriate, the Superintendent shall seek legal advice on the intent and the wording of the policy.
5. Generally, the Board will give each new or revised policy three (3) readings in public session as follows:

5.1 First Reading

5.1.1 The Board will consider the policy proposal and determine if the policy should be circulated for input from interested parties.

5.1.1.1. In most cases, the policy proposal presented to the Board would be circulated to Division staff, principals, school staff, the Northland Local of the Alberta Teachers' Association and key stakeholders groups for consideration and reaction.

5.1.1.2. The Principal is responsible to ensure the school council has an opportunity to provide input.

5.1.1.3. The Board may approve a policy change with all three readings in one motion if:

It is determined they are parameters which preclude feedback OR;

The changes are of a housekeeping nature (e.g. grammar, minor efficiency changes, clarify or align processes) that do not change the intent of the policy.

5.2 Second Reading

5.2.1 The policy is discussed further by the Board after taking into consideration any input received and any amendments arising from input and comments received.

5.2.2 The Board shall consider the information and feedback provided and will either approve second reading of the proposed policy or recirculate if

deemed appropriate (approve again as first reading).

5.3 Third Reading

5.3.1 The Board shall give final approval of the policy and it will become effective immediately unless stated otherwise in the motion.

6. No more than two (2) readings of any policy proposal may be given at any one (1) meeting of the Board unless a quorum of Trustees present agree to give the policy a third reading or it has been determined that the policy shall not be circulated (see 5.1.1.3).
7. Only those policies which are adopted and recorded in the minutes constitute the official policies of the Board.
8. In the absence of existing policy, the Board may make decisions, by motion, on matters affecting the administration, management and operation of the Division. Such decisions carry the weight of policy. If appropriate, specific written policy will be developed.
9. The Board may request the Superintendent to change an administrative procedure into a draft Board policy and will provide the rationale for same.
10. The Superintendent shall develop administrative procedures as specified in Policy 11 – Board Delegation of Authority and may develop such other procedures as deemed necessary for the effective operation of the Division. These must be in accordance with Board policies.
11. The Board may also delete a policy and subsequently delegate the Superintendent authority over this area. The Superintendent may choose to then develop an administrative procedure relative to this matter.
12. The Superintendent must inform the Board of any substantive directional changes in administrative procedures.
13. The Superintendent shall ensure all Board policies and administrative procedures posted on the Division's website are current.
14. The Board shall ensure that each policy has a specified date by which the policy must be evaluated in order to determine if it has brought about the intended result, is still necessary and is to be maintained or deleted.

Legal Reference: Section 33, 51, 52, 53, 222 Education Act
Board Procedures Regulation

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Policies provide effective direction and guidelines for the action of the Board, Superintendent, staff, students, electors and other agencies. Policies also serve as sources of information and guidelines to all who may be interested in or connected with the operation of the Division.

Adoption of new Board policies or revision of existing policies is solely the responsibility of the Board.

The Board is also responsible for approving bylaws which are required for certain items such as ward boundary changes and borrowing funds. The process for planning and approval of any bylaws shall be as per all relevant legislation.

The Board shall be guided in its approach to policy making by ensuring adherence to the requirements necessary to provide community based public education and compliance with the School Act, the Northland School Division Act and other provincial as well as federal legislation.

Community based public education must also reflect the culture, beliefs, values and traditions of the communities served.

Board policies shall provide an appropriate balance between the responsibility of the Board to develop the broad guidelines to guide the Division and the opportunity for the Superintendent to exercise professional judgment in the administration of the Division.

The Board believes in the establishment of policy which reflects its values and perspectives.

The Board shall adhere to the following stages in its approach to policy making:

1. Planning

The Board, in cooperation with the Superintendent, shall assess the need for a policy, as a result of its own monitoring activities or on the suggestion of others, and identify the critical attributes of each policy to be developed.

2. Development

The Board may develop the policy itself or delegate the responsibility for its development to the Superintendent or a committee of the Board.

3. Implementation

The Board is responsible for the implementation of policies governing its own processes. The Board and Superintendent share the responsibility for implementation of policies relating to the Board-Superintendent relationship. The Superintendent is responsible for the implementation of the other policies.

4. Evaluation

The Board, in cooperation with the Superintendent, shall evaluate each policy in a regular manner in order to determine if it is meeting its intended purpose.

Specifically

1. Any person or party may make suggestions regarding the possible development of a policy or the need for policy revisions on any matter by presenting a proposal for a policy or revisions, in writing, to the Board Chair or Superintendent. The proposal shall contain a brief statement of purpose or rationale.
2. The Board Chair or Superintendent will present the proposal to the Board or appropriate standing committee of the Board, for initial consideration and determination.
3. If necessary, the Superintendent or designate will draft amendments to an existing policy or a new policy as the case may be.
4. When appropriate, the Superintendent shall seek legal advice on the intent and the wording of the policy.
5. The Board will consider the policy proposal and will either approve the policy as presented/amended or approve the policy in-principle and outline the manner and timeline it will be circulated for input and final approval.
 - 5.1 In most cases, the policy proposal presented to the Board would be circulated to Division staff, principals, school staff, the Northland Local of the Alberta Teachers' Association and key stakeholders groups for consideration and reaction.
 - 5.2 The Principal is responsible to ensure the school council has opportunity to provide input.
6. Unless an effective date in the future is specifically stated in the new or amended policy all policies shall be effective upon adoption.
7. Only those policies which are adopted and recorded in the minutes constitute the official policies of the Board.
8. In the absence of existing policy, the Board may make decisions, by motion, on matters affecting the administration, management and operation of the Division. Such decisions carry the weight of policy. If appropriate, specific written policy will be developed.
9. The Board may request the Superintendent to change an administrative procedure into a draft Board policy and will provide the rationale for same.
10. The Superintendent shall develop administrative procedures as specified in Policy 11 – Board Delegation of Authority and may develop such other procedures as deemed necessary for the effective operation of the Division. These must be in accordance with Board policies.
11. The Board may also delete a policy and subsequently delegate the Superintendent authority over this area. The Superintendent may choose to then develop an administrative procedure relative to this matter.

12. The Superintendent must inform the Board of any substantive directional changes in administrative procedures.
13. The Superintendent shall ensure all Board policies and administrative procedures posted on the Division's website are current.
14. The Board shall ensure that each policy has a specified date by which the policy must be evaluated in order to determine if it has brought about the intended result, is still necessary and is to be maintained or deleted.

Bylaws

1. The process of approving a bylaw shall be as per the process outlined in the Board Procedures Regulation.
2. A bylaw shall be effective immediately upon passing of third reading, unless an effective date is specifically stated at adoption.

(Readings of bylaw – from the Board Procedures Regulation)

- a. Every bylaw of a board shall have three (3) distinct separate readings before the bylaw is finally passed.
- b. Not more than two (2) readings of a bylaw shall be given at any one meeting unless the trustees present at the meeting unanimously agree to give the bylaw a third reading.
- c. The first reading of a bylaw shall be in full and, if each board member has in the member's possession a written or printed copy of the bylaw, the second and third readings may be by title and description only.

Legal Reference: Section 33, 51, 52, 53, 222 Education Act
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Specifically

1. Any person or party may make suggestions regarding the possible development of a policy or the need for policy revisions on any matter by presenting a proposal for a policy or revisions, in writing, to the Board Chair or Superintendent. The proposal shall contain a brief statement of purpose or rationale.
2. The Chair/Superintendent will present the proposal to the Board or appropriate standing committee of the Board, for consideration and determination of action to be taken, if any.
3. Should the Board determine that a policy is necessary it will normally direct the Superintendent to prepare a draft policy for its consideration. The Board acknowledges that in certain circumstances, stakeholders affected by a proposed policy may be consulted as part of the policy development process.
4. Alternatively, the Superintendent or designate may be directed to draft amendments to an existing policy.
5. The Board may, by a majority vote of a quorum of Trustees present at a Regular or Special Meeting of the Board, waive the requirement to bring a proposed new policy or amendment to policy (steps 1-4) and may consider a proposed new or amended policy at that meeting.
6. When appropriate, the Superintendent shall seek legal advice on the intent and the wording of the policy.
7. The Board will give each new or revised policy three (3) readings in public session as follows:
 - 7.1 First and Second reading shall ordinarily be provided at the same meeting and third and final reading shall occur not sooner than one Regular Board Meeting after first and second reading unless there is agreement of a quorum of the Trustees present that third and final reading should immediately follow the first and second reading.
 - 7.2 Unless an effective date in the future is specifically stated in the new or amended policy all policies shall be effective upon adoption.
8. Only those policies which are adopted and recorded in the minutes constitute the official policies of the Board.
9. In the absence of existing policy, the Board may make decisions, by motion, on matters affecting the administration, management and operation of the Division. Such decisions carry the weight of policy. If appropriate, specific written policy will be developed.
10. The Board may request the Superintendent to change an administrative procedure into a draft Board policy and will provide the rationale for same.
11. The Superintendent shall develop administrative procedures as specified in Policy 11 – Board Delegation of Authority and may develop such other procedures as deemed necessary for the effective operation of the Division. These must be in accordance with Board policies.

12. The Board may also delete a policy and subsequently delegate the Superintendent authority over this area. The Superintendent may choose to then develop an administrative procedure relative to this matter.
13. The Superintendent must inform the Board of any substantive directional changes in administrative procedures.
14. The Superintendent shall ensure all Board policies and administrative procedures posted on the Division's website are current.
15. The Board shall ensure that each policy has a specified date by which the policy must be evaluated in order to determine if it has brought about the intended result, is still necessary and is to be maintained or deleted.

Legal Reference: Section 33, 51, 52, 53, 222 Education Act
Board Procedures Regulation

PRELIMINARY DISCUSSION OF FUTURE BOARD ITEMS

TO: Board of Trustees

DATE: November 12, 2019

SUBMITTED BY: Board Advisor, L. Byers

SUBJECT: Board Budget

PROCESS/PROCEDURE: The Board to review the analysis of the Board budget and discuss if want changes or not.

ATTACHMENTS/RESOURCES: Trustee Budget Analysis

BACKGROUND:

In reviewing the board budget I did a bit of an analysis of it against the Board budget of Elk Island Public Schools (EIPS) as the current total for the budgets are close to the same and it is the division I am most familiar with. Most interesting is travel costs with EIPS at \$4700 for 7 trustees and NSD at over \$130,000 for 11 trustees.

The analysis also suggests a per amount for trustees for PD versus number of conferences. The Board could also allow trustees to use their PD amount sooner as long as they balance by the end of the term. So more PD in earlier years type of idea. A per amount per trustee would help the Board know and control its costs versus allowing a certain number of number of conferences.

Could also discuss ways to cut travel costs -- maybe a board meeting or two via teleconference?

This has been an ongoing topic of discussion and hopefully this analysis will help the board work through what its budget, implementation and control of the budget should be.

	2019-20	Current per trustee		Slightly Revised	Per Trustee		EIPS - per trustee
Remuneration	\$ 140,250.00	\$ 12,750.00		\$ 220,250.00	\$ 20,022.73		\$ 56,225.57
Benefits	\$ 40,000.00	3636.36		\$ 40,000.00	\$ 3,636.36		
Professional Development	\$ 6,000.00	\$ 545.45		\$ 44,000.00	\$ 4,000.00		\$ 4,700.00
TOTALS	\$ -	\$ 16,931.81			\$ 27,659.09		\$ 60,925.57
Legal Fees	\$ 30,000.00			\$ 27,000.00			
Professional Services							
Advertising	\$ 1,700.00			\$ 1,700.00			
ASBA/PSBAA fees	\$ 33,000.00			\$ 33,000.00			
Office Supplies	\$ 2,000.00			\$ 2,000.00			
Printing & Binding	\$ 2,700.00			\$ 2,700.00			
Postage	\$ 600.00			\$ 600.00			
Travel and Expenses	\$ 135,250.00	\$ 12,295.45		\$ 135,250.00	\$ 12,295.45		\$ 671.43
Insurance (liability)	\$ 250.00			\$ 250.00			
Telephone/cell phones	\$ 6,000.00			\$ 6,000.00	\$ 545.45		
Furniture & Equipment	\$ 10,000.00			\$ 10,000.00			
Hosting	\$ 11,000.00			\$ 11,000.00			
TOTAL BUDGET	\$ 418,750.00			\$ 533,750.00			TOTAL BUDGET

Five Year Investment Grant (move to Remuneration)	\$ 80,000.00
Awards (move to PD)	\$ 35,000.00
	\$ 533,750.00

Budget V1	Per Trustee V1		Per Trustee V2	Budget V2
\$ 550,000.00	\$ 50,000.00		\$ 45,000.00	\$ 495,000.00
\$ 40,000.00	\$ 3,636.36		\$ 3,636.36	40000
\$ 49,500.00	\$ 4,500.00		\$ 4,500.00	\$ 49,500.00
	\$ 58,136.36		\$ 53,136.36	
\$ 27,000.00				\$ 27,000.00
\$ 1,700.00				\$ 1,700.00
\$ 33,000.00				\$ 33,000.00
\$ 2,000.00				\$ 2,000.00
\$ 2,700.00				\$ 2,700.00
\$ 600.00				\$ 600.00
\$ 135,250.00	\$ 12,295.45			\$ -
\$ 250.00				\$ 250.00
\$ 6,000.00				\$ 6,000.00
\$ 10,000.00				\$ 10,000.00
\$ 11,000.00				\$ 11,000.00
\$ 869,000.00			TOTAL BUDGET	\$ 678,750.00