



Committee Meeting Agenda

September 11, 2013 – 6:00 p.m.

- 1. Call to Order**

- 2. Approval of Agenda**
 - 2.1 Additions to Agenda
 - 2.2 Approval of Agenda

- 3. Appointments**

- 4. Approval of Committee Notes**
 - 4.1 Amendment/Correction of Notes
 - 4.2 Approval of Committee Notes – June 12, 2013

- 5. Presentations**

- 6. Reports from Officers and Standing Committees**
 - 6.1 Superintendent
 - 6.2 Deputy Superintendent

- 6.3 Director of Curriculum & Instruction
- 6.4 Secretary Treasurer
- 6.5 Associate Superintendent
- 6.6 Chair's Report
- 6.7 Trustees Report
- 6.8 Alberta School Boards Association Zone 2/3
- 6.9 Public School Boards Association of Alberta

7. New Business

- 7.1 Policy Tracker
- 7.2 Policy B/II/5 – Trustee Code of Conduct
- 7.3 Corporate-Style Financial Statements
- 7.4 Public Disclosure of Expenses

8. Unfinished Business

9. Reports from Special Committees/Task Groups

- 9.1 Building

9.2 Finance & Human Resources

9.3 Education Policy

9.4 Advocacy Committee
- Board Advocacy Plan

9.5 Transportation

9.6 Linkages/JACC

9.7 Policy Advisory (ATA)

9.8 Policy Review (CUPE)

10. Information Items

11. Pending List

12. Adjournment



Committee of the Whole

Summary of Motions

Wednesday, June 12, 2013

Sturgeon School Division

Items Referred to June 26, 2013 Public Board Meeting

- July/August Committee of the Whole & Board Meetings
- Election 2013 - Voting Hours
- Locally Developed Courses –
 - Forensic Science Studies 25, 35 (3 credits)
 - Abnormal Psychology 35 (3 credits)
- Transportation Reciprocal Agreements
 - Aspen View Public School Division No. 78
- Educational Agreements – Language Immersion –
 - Sturgeon School Division Transported Students
 - Edmonton Catholic Separate School District No. 7
 - Edmonton School District No. 7
 - Elk Island Public Schools Regional Division # 14
 - Greater St. Albert Roman Catholic Separate School District No. 734
 - St. Albert Public School District No. 5565
- Alexander First Nation Education Services Update

Items Referred to September 11, 2013 Committee of the Whole Meeting

- Policy B/II/5 – Trustee Code of Conduct



Notes of the Meeting of The Committee of the Whole Held at Morinville on June 12, 2013

Roll Call

Present were Trustees, Mr. Terry Jewell (Chair); Mrs. Elizabeth Kohle; Mrs. Wendy Miller; Ms. Tracy Nowak (Vice Chair); Mrs. Shelley Porter; Dr. Michèle Dick (Superintendent); Mr. Gerry Schick (Chief Deputy Superintendent); Mrs. Karen Parasynchuk (Secretary-Treasurer); Mr. Wolfgang Jeske (Director of Curriculum & Instruction); Mr. Dave Johnson (Associate Superintendent, Human Resources); Dr. Mary McGregor (Associate Superintendent, Student Services).

Absent: Mr. Brent Gray; Mr. Daryl Krieger

Ms. Tracy Nowak Chaired the meeting.

Call to Order

The Vice Chair called the meeting to order at 6:07 p.m.

Approval of Agenda

Moved by Mr. Jewell that the agenda be approved as amended.

Deletions: Tell Them From Me Presentation - Sturgeon Composite High School
7.3 Policy H/2 – Caretaking Staff Allocations

CARRIED 5/0

Appointments

Approval of Committee Notes

Moved by Mrs. Miller that the notes of May 8, 2013 be approved.

CARRIED 5/0

Presentations

Tell Them From Me – Sturgeon Composite High School

The Tell Them From Me presentation by Sturgeon Composite High School was cancelled.

Reports from Officers and Standing Committees

6.1 Superintendent

A written report was provided.

Dr. Dick invited Trustees to a Retirement function on June 20th for Senior Administration.

Dr. Dick extended a thank you to participants in the consultative process for the Vision, Mission, Mandate and Beliefs Statement.

6.2 Chief Deputy Superintendent

A written report was provided.

Mr. Schick noted that Sturgeon School Division has received a Certificate of Appreciation from The Society for Safe and Caring Schools and Communities acknowledging the participation of Sturgeon schools in the WITS program pilot project.

Mr. Schick also noted that a letter has been received from Undergraduate Student Services at the University of Alberta, Faculty of Education, thanking the Division and staff in the Division's schools for their willingness to support, encourage and mentor Student Teachers from the U. of A.

6.3 Associate Superintendent, Student Services

A written report was provided regarding the questions posed and responses given in a review of the Crisis and Critical Incident Response Plan (CCIRP).

6.4 Director of Curriculum & Instruction

The Department is continuing on with regular business.

6.5 Secretary-Treasurer

A written report was provided with respect to the 2012-2013 Revenue and Expense Statements and the Board of Trustees Budget Report.

6.6 Associate Superintendent, Human Resources.

The Department is continuing on with regular business.

6.7 Chair's Report

A verbal report was provided.

Chair Jewell noted that he attended Grade 12 graduation at Redwater High School on June 8, 2013 and the Public School Boards Association/Alberta School Boards Association General Meeting on May 31 – June 2, 2013.

Mr. Jewell noted that he will be attending the Joint C2 Committee on Teachers' Workload meeting on June 19, 2013.

6.8 Trustees' Reports**Trustee Miller (Sturgeon Heights)**

Trustee Miller reported that she attended the Grade 9 Farewell and the Grade 6 D.A.R.E. Graduation ceremonies at Sturgeon Heights School.

Trustee Porter (Camilla)

Trustee Porter reported that she attended the Grade 9 Farewell at Camilla School and the Camilla School Parent Council Meeting.

Trustee Nowak (Namao/Morinville)

Trustee Nowak reported that she attended the Grade 9 Farewell at Guthrie School and Namao School.

6.9 Alberta School Boards Association Zone 2/3

Follow up is requested as to whether the Calgary Board of Education received a 10% discount on the Alberta School Board Association fees, as per their Board motion.

Dr. Dick will follow up.

6.10 Public School Boards Association of Alberta

Mrs. Kohle requested that the Board email their responses regarding the Public School Boards Council Survey to her.

New Business

7.1 Policy Tracker

Received as information.

7.2 Policy B/II/5 – Trustee Code of Conduct

Moved by Mr. Jewell that the Board of Trustees table Policy B/II/5 – Trustee Code of Conduct to the September Committee of the Whole meeting.

CARRIED 5/0

7.3 Policy H/2 – Caretaking Staff Allocations

Policy H/2 – Caretaking Staff Allocations was removed from the agenda.

CARRIED 5/0

7.4 School Fees 2013/2014

School Fees 2013/2014 were received as information.

7.5 Board Priorities – Progress Update

Board Priorities – Progress Update was received as information.

7.6 July/August Committee of the Whole & Board Meetings

Moved by Mr. Jewell that the July and August Committee of the Whole meetings be cancelled; the July Board meeting be cancelled, and the August Board meeting be scheduled for August 28, 2013, with one week notice to cancel.

CARRIED 5/0

7.7 Election 2013 - Voting Hours

Moved by Mr. Jewell that the voting hours for Ward 5/Morinville be referred to the June Board meeting.

CARRIED 5/0

7.8 Locally Developed Courses

Moved by Mrs. Kohle that the following locally developed courses be referred to the June Board Meeting for approval:

Forensic Science Studies 25, 35 (3credits) acquired from Edmonton School District No. 7 to be authorized as courses of study within Sturgeon School Division from September 1, 2013 to August 31, 2014 using the listed resources as per the course outline.

Abnormal Psychology 35 (3credits) acquired from Pembina Hills Regional Division No. 7 to be authorized as a course of study within Sturgeon School Division from September 1, 2013 to August 31, 2014 using the listed resources as per the course outline.

CARRIED 5/0

Unfinished Business

Reports from Special Committees/Task Groups

- 9.1 Building**
No report was provided.
- 9.2 Finance & Human Resources**
No report was provided.
- 9.3 Education Policy**
No report was provided.
- 9.4 Advocacy Committee**
- Board Advocacy Plan
No report was provided.
- 9.5 Transportation**
No report was provided.
- 9.6 Linkages/JACC**
No report was provided.
- 9.7 Policy Advisory Committee (ATA)**
No report was provided.
- 9.8 Policy Review Committee (CUPE)**
No report was provided.

Information Items

10.1 Report of Instructional Material Fees for 2012-2013

Report of Instructional Material Fees or 2012-2013 received as information.

Pending List

Adjournment

The meeting adjourned at 8:12 p.m.

**Discussions on items are held at Committee of the Whole Meetings.
Decisions on items are made at Board Meetings.**



Memorandum

Date: September 11, 2013
To: Committee of the Whole
From: Michele Dick
Superintendent
Subject: Superintendent's Report

Welcome Back

The 2013-2014 school year got off to an excellent start with professional development opportunities for a number of our staff, particularly in the area of technology and the use of Google Applications (apps). I received many expressions of appreciation for what was a valuable learning experience.

As well, staff devoted their time to school staff meetings and classroom preparation. Mr. Schick and I visited all the schools to provide Welcome Back messages as well as a brief overview of our new Vision, Mission and Values Statement and division focus for the coming year.

Presently Senior Admin is in the process of reviewing school enrollments and staffing allocations to ensure the necessary resources are properly in place for the year. A final report will be provided to the Board after the completion of the September 30th count.



Committee of the Whole Memorandum

Date: September 11, 2013
To: Committee of the Whole
From: Gerry Schick, Deputy Superintendent
Subject: Deputy Superintendent's Report

School Year Calendar, 2013 – 2014

Social Studies 30-1, Part(ie) A, and Social Studies 30-2, Part(ie) A, diploma examinations are now found to be scheduled on Friday, June 13th, 2014. This date had been selected for the June Professional Development/Staff Meeting day. Due to this conflict it is recommended that the Sturgeon School Year Operational Calendar for the 2013 – 2014 school year be amended to set the PD/Staff Meeting day on Friday, June 6th.

If the above amendment is acceptable to the Board of Trustees, schools will be advised and change made on the calendar posted on the Division's website, as well as notice forwarded to appropriate authorities at Alberta Education.



Committee of the Whole Memorandum

Date: September 11, 2013
To: Committee of the Whole
From: Wolfgang Jeske
Director, Curriculum and Instruction
Subject: Professional Development Opportunities

Background:

Please find attached, programs for two professional development opportunities provided to our staff at the beginning of this school year. Both activities support the priorities of our three year plan and were identified by our principals as topics for consideration early in this school year.

Staff from eight different schools attended 'Going Google', which was held at Gibbons School on August 28th.

The second activity, hosted at SCHS, will support our literacy initiative and will involve all teaching and support staff.

Recommendation:

That the Committee of the Whole receives as information a report on two professional development opportunities provided to Sturgeon staff.

Professional Development
GOING GOOGLE

Date Wednesday, August 28, 2013
Location Gibbons School

Schedule

8:30 AM - 9:00 AM	Logging In and Networking (Support Table)
9:00 AM - 9:45 AM	Jim Sills, Keynote 2Learn Team (Advanced Skills)
9:45 AM - 10:00 AM	Break
10:00 AM - 11:30 AM	Breakout Session 1
11:30 AM - 12:15 PM	Lunch
12:00 PM - 1:30 PM	Breakout Session 2
1:30 PM - 1:45 PM	Break
1:45 PM - 3:15 PM	Breakout Session 3



Jim Sill

After almost a decade in the video and television industry, Jim Sill hung up his producer hat and embarked on a career in education. Using his industry experience, he created an award winning video production program at El Diamante High School in Visalia, CA. By involving students in real world video projects, they garnered awards and recognition at the local, state, and national level. With experience producing local television and industrial videos for non-profit organizations, many of his former students now work in the industry.

As a Google Certified Teacher, Apple Distinguished Educator, Google Apps Certified Trainer and Apple Certified Trainer, Jim leads professional development workshops on Google's collaborative tools, social media, and video production. In addition to consulting for educational institutions around the world, Jim consults for his wife in her 5th grade classroom.

In 2012, Jim was featured in [Edutopia](#) and their [Teach2Learn](#) series for his work in [Building Career Skills in Video Production](#). He was also awarded The Computer Using Educator (CUE) Outstanding Teacher Award in 2009 and nominated for the International Society for Technology in Education (ISTE) Outstanding Teacher Award.

A SERIES - Introduction to Google Apps in Education

1. Sharing in Google Docs

Presented by *Pat Coxen, Andy Visscher, Jill Desmet, Deb Clarke & Rebecca Redding, Kerry Coxen*

In this session, participants will learn the basics of Google docs. Presenters will share how to create, share, and collaborate in Google docs while learning the tips and tricks most helpful to educators. At the end of the session, participants will have an understanding of how a Google doc works so it can be used with students.

2. Organization in Google Apps

Presented by *Nikki Woodford*

So I am going to get students handing things in electronically? I have a hard enough time managing the piles on my desk!

In this session, we will take a look at strategies for setting up Gmail and Google Drive accounts so that there is an effortless flow of mail and documents. Participants will create an organization method that is easy to manage and navigate. By the end of the session, participants will have an understanding of how to create contact groups, set up folders and labels, and apply filters to incoming assignments - all in time for the beginning of the school year.

3. "Just Google It" - Using Google Search Tools

Presented by *Amanda Dorosh*

We have all typed a phrase into Google and spent hours, wading through pages and pages of information. Only to find... nothing!

This presentation will focus on using the advanced search and sidebar search options provided in Google Chrome, as well as, a quick tour of the Google search app available for all mobile devices. Hints and tips will be provided along the way to make sure that the next time you "Google it", you will find exactly what you are looking for.

B SERIES - [Next Steps with Google Apps in Education](#)

1. 4 Ways to Effectively Use Google Forms

Presented by *2Learn.ca*

In this [2Learn.ca](#) session, participants will learn how Google Forms may be used effectively for student information tracking; data work in subject areas; formative/summative evaluation processes and facilitating the collaboration and collection of data over distances. Ideas will be presented and participants will have a chance to create forms that are relevant and useful for their students and themselves.

2. Teaching and Learning with YouTube

Presented by *Jim Sills & Leanne McMillan*

Are you a YouTube user? If you are not you should be. Join Jim or Leanne on an informative session identifying how to make Youtube work for you. With 72 hours of content being uploaded every minute today, users can find almost anything they need using youtube's search engine; however, the amount of content available can sometimes be overwhelming. People who attend this session will review how to create their very own YouTube Channel and make finding and organizing videos quicker and easier. If you are looking for specific classroom resources there will also be an introduction to YouTube for Teachers, a spot where teachers can search and share classroom resources.

3. Teaching with Google Maps

Presented by *2Learn.ca*

Join [2Learn.ca](#) to learn how Google Maps can enhance student learning across a variety of subjects. Google Maps allows users to draw on overlays, pinpoint locations, examine street views, enrich understanding of community, and more. Participants of this session will explore a range of basic Google Map skills to more complex learning tasks. Ideas for use will be

presented and individuals will have a chance to plan lessons that are relevant and useful for their students.



Jim Sill Consulting, Inc.
 3628 W. Whitendale Ave.
 Visalia, CA 93277
 Google Voice: (559) 967-3301
 Email: mistersill@gmail.com

Sturgeon School Division
 Invoice

DATE: 9/2/2013
 INVOICE # 2

Client

Sturgeon School Division
 9820 - 104 St. Morinville, AB T8R 1L8
 Canada
 Attn: Leanne McMillan

	Qty	Units	Amount
Keynote address at Gibbons School plus Youtube Workshop		1	\$3,000.00
Travel Expenses		1	included
SUBTOTAL			\$3,000.00
TAX			\$0.00
OTHER			\$0.00
TOTAL			\$3,000.00

OTHER COMMENTS

Thank you very much for having me. It was a pleasure meeting you and your teachers.

If you have any questions about this invoice, please contact
 Jim Sill, (559) 697-3301, mistersill@gmail.com

Thank You For Your Business!

**“Literacy Day”
September 13, 2013
Sturgeon Composite High School**



AGENDA

8:00 – 8:30 a.m.

Coffee

8:30 a.m.

Sturgeon School Division Literacy Video Launch

SOUTH GYM

9:00 – 11:45 a.m.

Literacy Sessions

11:45 – 12:30 p.m.

Lunch – SCHS Cafeteria

12:30 – 3:00 p.m.

School based meetings – various classrooms or schools

9:00 – 11:45 am

Guided Reading

Presenters: Wendy Legaarden and Judy Bourassa

Audience: K-6 teachers and Classroom Educational Assistants

Room:

Guided Reading is a small group approach in which the teacher provides structured support to enable students to read texts at their instructional levels. How can we support students in Guided Reading? How can we monitor student progress during Guided Reading? This practical session will offer ways in which teachers can observe and listen to students read, and how Literature Response activities can help students clarify their thinking and explore new ideas based on the text.

Wendy Legaarden worked as teacher, administrator and literacy consultant for over thirty-five years. The highlight of her work was always the opportunity to work with teachers in their classrooms, enabling her to work directly with students. Wendy believes that a balanced approach to literacy instruction is the best way to offer a full range of experiences that will address students' literacy learning needs. She is proud to have been a part of the Literacy Place for the Early Years and Literacy Place Extensions writing teams. Wendy's in-depth experience and enthusiasm for literacy are evident in her work as a literacy consultant.

Judy Bourassa has been a classroom teacher for 20 years and is actively involved as an educational consultant in Alberta. Judy uses her experience as a classroom teacher, author, and speaker, as well as her energy, enthusiasm, and creativity to share practical ways to meet the literacy needs of all students. She focuses on a child-centered classroom using oral language, literature, hands-on, multi-level, and cross curricular activities. Judy's professional goal is promoting a balanced approach to literacy for all children!

Digital Literacy – 2Learn

Session description to follow.

Strategic Reading in the Content Areas – Creating a Thinking Environment

Presenter: Roxanne Filipchuk

Audience: Grade 7-12 teachers and Classroom Educational Assistants

Room:

Anticipation Guides – In this practical session you will learn how to create and use anticipation guides in your content area. The use of anticipation guides activates prior knowledge and promotes purposeful reading in any content area. This reading strategy engages the students in before, during and after reading activities to enhance their comprehension. Anticipation guides are useful for introducing a new topic or unit. Roxanne will model the strategy, teach you how to use the strategy and guide you in creating your own anticipation guide for your own subject area.

Please bring your laptop, and a textbook, chapter or reading that you will be teaching your students in the near future.

Best Practice in Reading Instruction for Secondary Teachers

Presenter: Irene Heffel

Audience: Grade 7-12 teachers and Classroom Educational Assistants

Room:

This workshop will provide an opportunity to build awareness around reading instruction. Subject specific strategies will be shared as well as overall best practices for whole school initiatives. Participants will understand the elements of the reading process and the teacher as model strategy. You will be able to implement a variety of strategies learned into the classroom immediately.

Powerschool User Group

Presenter: Nadine Topilko

Audience: Office staff

Room:

This session for the general Powerschool user group will discuss the PASI enabled and co-teaching components of the program.

Office 2013

Presenter: Nikki Woodford

Audience: Office staff

Room:

As the division is upgrading all office machines to Office 2013 this session will give support staff an opportunity to check it out, get to know the product and have their questions answered.

9:00 – 10:15 am

The 'Pre-A' Guided Reading Lesson in ECS

Facilitator: Marguerite Fleming

Audience: ECS and HS teachers

Room:

At this session Early Childhood teachers will learn about the Pre-A lesson framework. The framework includes four components; working with letters and names, working with sounds, working with books and interactive writing. These components are designed to improve visual memory, phonemic awareness, oral language and concepts of print.

Daily 5 Sharing

Facilitators: Barbara Kleespies and Alex Cronshaw

Audience: Primary

Room:

Come to this session to see how some Namao teachers are making the Daily 5 work in their classrooms. This session will review where to begin and how to facilitate children's independence in literacy. Participants will also be encouraged to share.

10:30 -11:45 am

Literacy Centres

Facilitators: Jenaia Gingras, Amy Suggitt and Sherry Skitsko

Audience: Division I and II Teachers and Classroom Educational Assistants

Room:

Come to this session to see what various grade 3 and 4 teachers from LT are doing for literacy centres when they are teaching guided reading.

Jenaia will be sharing what she does in her grade 3 class.

Amy will talk about literacy centres in grade 4.

Sherry will share her Literature Circle approach in her grade 4 class.

There will be opportunities for you to share what works in your class as well.

The Word Work Station – Words Their Way

Facilitators: Karen Nixon, Julaine Percy, Patricia Gagnon and Danielle Gilpin

Audience: Grades 1-6 teachers and Classroom Educational Assistants

Room:

Come to this session to see how these grade 1 and 2 teachers run their Word Work Station. They will share ideas for working with letters, sounds, spelling words, and high frequency sight words. You will see examples of picture and word sorts appropriate for different stages of spelling development. You will have an opportunity to look at the Primary and Elementary Spelling Inventory from Words Their Way. Please come willing to share your ideas for the Word Work station.

Finance User Group

Presenter: Iva Paulik and Wendy Dwernychuk

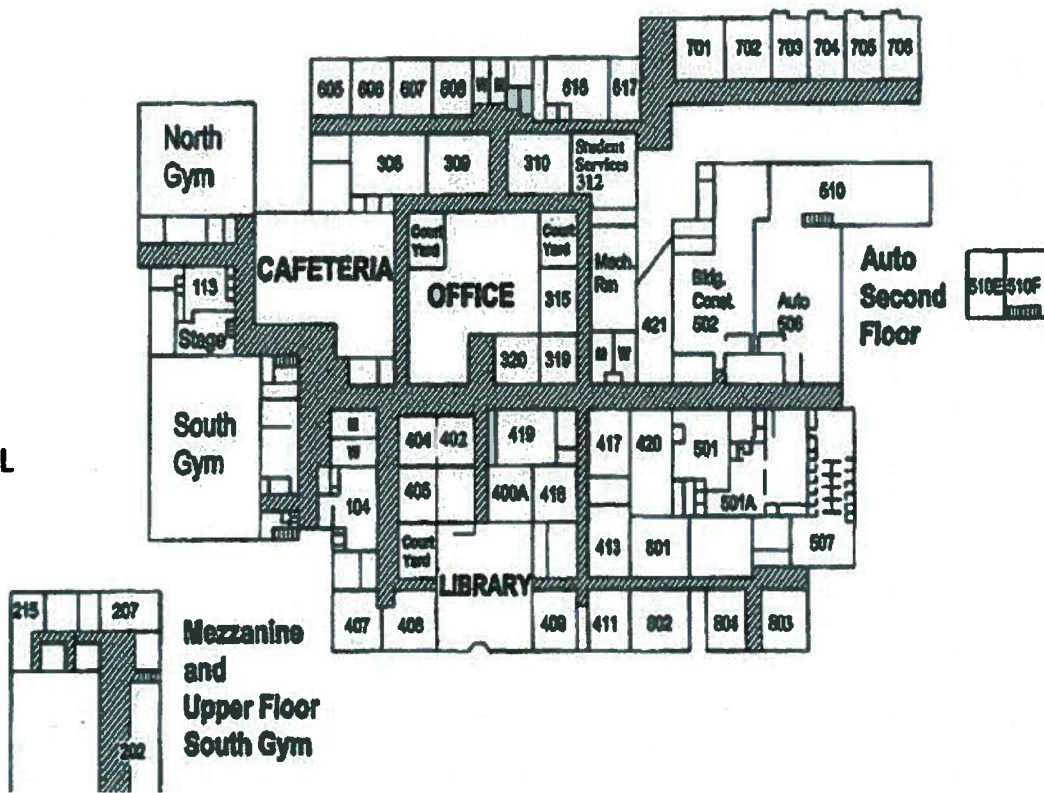
Audience: Finance Office staff

Room:

This session for the general Finance group will give you a chance to meet Iva our new Secretary Treasurer, as well as to have discussion and a question/answer opportunity.

12:30 – 3:00 pm School based meetings – various classrooms at Sturgeon Composite or at respective schools.

MAP OF
STURGEON
COMPOSITE
HIGH SCHOOL



Literacy Day
September 13, 2013
Sturgeon Composite High School
REGISTRATION FORM

Please email or fax to Betty McGrath
at Central Office prior to August 30th.

Registrations will be taken on a first come, first served basis.

NAME: _____

SCHOOL: _____

POSITION: _____

9:00 – 11:45 am (full morning) SESSION CHOICE

9:00 – 10:15 am SESSION CHOICE: _____

10:30 – 11:45 am SESSION CHOICE: _____

LUNCH – Yes _____ **No** _____



Committee of the Whole Memorandum

Date: September 11, 2013

To: Committee of the Whole

From: Wolfgang Jeske, Director- Curriculum and Instruction

Subject: Joint Protocol for the release of 2012/13 PAT and Diploma Examinations

Background:

Each year, Alberta Education and the Alberta School Boards Association develop a protocol for the release of provincial achievement test and diploma examination results. Attached is a copy of the protocol outlining this year's timeline for the release of these results.

Sturgeon School Division results will be shared with the Board of Trustees in camera at the September 25 Board meeting.

May 30, 2013

TO: Superintendents of Schools

RE: Joint Protocol for the Release of the 2012/2013 Provincial Achievement Test and Diploma Examination Results

Each year, Alberta Education and the Alberta School Boards Association develop a protocol for the release of provincial achievement test and diploma examination results. The protocol provides a coordinated approach to the release of results, both locally and provincially.

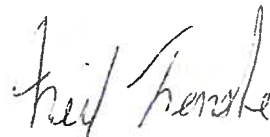
Attached is a copy of the protocol outlining this year's timeline for the release of provincial achievement test and diploma examination results.

If you have any questions, please do not hesitate to contact us.

Sincerely,



David Anderson
Executive Director
Alberta School Boards Association
780-482-7311



Neil Fenske, Ph.D.
Executive Director, Assessment
Alberta Education
780-427-0010

Attachment

cc Board Chairs
Elementary, Junior High and Senior High School Principals

**JOINT PROTOCOL FOR THE RELEASE OF
THE 2012/2013 PROVINCIAL ACHIEVEMENT TEST
AND
DIPLOMA EXAMINATION RESULTS**



JOINT PROTOCOL FOR THE RELEASE OF THE 2012/2013 PROVINCIAL ACHIEVEMENT TEST AND DIPLOMA EXAMINATION RESULTS

NOTE: The results are not final until the official release by the Minister.

Dates	Action
August 23, 2013	Alberta Education makes available electronically on the Extranet the results of the 2012/2013 achievement tests and June diploma examinations for individual schools and jurisdictions together with the provincial results.
September 12, 2013	Alberta Education provides a briefing on provincial results and trends to the Alberta School Boards Association Board of Directors.
September 16 2013	Alberta Education makes available electronically on the Extranet the Diploma Examination Multiyear Reports.
September 16, 2013	Alberta Education makes available electronically on the Extranet the Achievement Test Multiyear Reports.
September 27, 2013	<p>Alberta Education makes available electronically on the Extranet the individual student profiles, to be printed at the school for distribution to individual parents on or after September 27.</p> <p>(The individual student data is also available in <i>Table 7, Individual Student Results by Reporting Category</i>, of the school reports, which will be available on the Extranet on August 23.)</p>
By October 1, 2013	Each superintendent should inform his or her board of the school authority's results in a closed meeting.
October 1, 2013	Alberta Education hosts a technical briefing regarding the provincial results and trends with: Alberta School Boards' Association, Alberta Teachers' Association, Alberta School Council Association, College of Alberta School Superintendents and the four Calgary and Edmonton school jurisdictions.
October 2, 2013 a.m.	The Minister of Education officially releases provincial results to the public based on the achievement test results and the diploma examination results made available to school jurisdictions in August and September. This release is in conjunction with the release of Accountability Pillar results.
October 2, 2013 p.m.	Jurisdictions release results to the public based on the Achievement test results and the Diploma examination results made available to school jurisdictions in August.

May 30, 2013



Committee of the Whole Memorandum

Date: September 11, 2013
To: Committee of the Whole
From: Iva Paulik, Secretary Treasurer
Subject: **SRB Update and ASBIE Property Insurance Update**

SRB: The implementation of SRB software system (financial, payroll and human resources) was initiated in June of 2013. Accounts payable, accounts receivable and payroll have been implemented. Based on the feedback from finance and payroll staff, the new system is not very user friendly. Some processes are quite onerous compared to Bellamy. Reporting is challenging at this time. The standard reports do not provide all the relevant information. Presently, we have to wait for SRB to generate reports. However, we anticipate that with more training and practice, the navigation in SRB will improve.

Payroll functions perform relatively well.

Several areas of human resources were completed such as employee assignments, security set up, and training of HR staff.

Automated Dispatch WEB and attendance management system are in progress. HR staff will be training administrators and secretaries on absence module and Atrieve module. This task is scheduled to be completed by October 15, 2013. In addition, it is our expectation that all employees will also to be trained by HR staff on the absence module by October 15, 2013. This project will require lots of effort, hard work and patience from all employees.

ASBIE Insurance Program: On Aug 30, 2013, we have received an important notice regarding property insurance program (copy attached).



The ASBIE property insurance program has suffered another year of devastating losses (water, flood, wind and hail damages). Since 2010, ASBIE insurers have paid out over \$49 m in losses.

Due to severe weather and floods in June, insurance renewal terms and coverage have not been completed. There is a 30 day extension on ASBIE Property Policy. ASBIE insurers mandated immediate changes effective September 1. These include higher limits on losses paid by ASBIE and most importantly the deductible amounts. All deductibles increased from \$5,000 to \$25,000. In addition, all properties located on a 100 or 500 year flood plain will now have a deductible of 5% of building/contents value or \$250,000, whichever is greater. Locations that have been identified as being located within the flood plain zones will be communicated to school jurisdictions.

Communiqué

August 30, 2013

2013 – 2014 ASBIE INSURANCE PROGRAM RENEWAL PROCESS

ASBIE PROPERTY - IMPORTANT NOTICE

The ASBIE property program has suffered another devastating year of losses making the past three years the worst claims period on record. Since September 1, 2010 insurers on the ASBIE property program have paid out over \$49mm in losses.

Water damage from all sources has become more frequent and severe due to clean-up cost, mold mitigation and asbestos abatement. Wind and hail has caused multiple location losses with growing frequency and our group of schools have had an unprecedented series of fires over the past three years. These incidents alone have cost our members and our insurers over \$23mm in losses.

Add to this the Catastrophic Losses (Cat Loss – Flood Loss) in southern Alberta this past summer, the damages of \$23mm increase our overall total (ASBIE members and insurers) to \$51mm in losses paid.

THE DEPARTMENT

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Toll Free: 1-800-665-5243
www.lloydsadd.com

We Listen. We Think. We Deliver

ASBIE Three Year Loss Ratio

2012 - 2013		
Loss Type Code	Number	Amount
WA	8	\$ 296,013
HA	1	\$ 5,412
SB	4	\$ 533,000
LI	0	\$ -
WI	0	\$ -
FI	3	\$ 3,044,000
WFP	1	\$ 80,000
WSS	0	\$ -
WLB	3	\$ 744,100
VC	2	\$ 160,000
TH	1	\$ 43,670
CF	0	\$ -
VA	2	\$ -
EL	0	\$ -
WFL	2	\$ 28,433,288
	27	\$ 33,339,483
XS Insurers Premium		\$ 3,064,106
XS Insurers Losses		\$ 32,339,483
Loss Ratio		1055%

2011 - 2012		
Loss Type Code	Number	Amount
WA	11	\$ 1,034,716
HA	2	\$ 1,609,000
SB	0	\$ -
LI	0	\$ -
WI	4	\$ 997,457
FI	3	\$ 5,684,000
WFP	1	\$ 118,907
WSS	0	\$ -
WLB	2	\$ 348,100
VC	0	\$ -
TH	0	\$ -
CF	0	\$ -
VA	4	\$ 14,846
EL	0	\$ -
WFL	0	\$ -
	27	\$ 9,807,027
XS Insurers Premium		\$ 3,016,042
XS Insurers Losses		\$ 9,307,027
Loss Ratio		309%

2010 - 2011		
Loss Type Code	Number	Amount
WA	7	\$ 316,177
HA	0	\$ -
SB	2	\$ 44,262
LI	1	\$ 19,113
WI	1	\$ 996
FI	5	\$ 7,660,491
WFP	3	\$ 56,166
WSS	2	\$ 16,539
WLB	0	\$ -
VC	5	\$ 46,898
TH	1	\$ 18,957
CF	1	\$ 1,308
VA	3	\$ 57,864
EL	0	\$ -
WFL	0	\$ -
	31	\$ 8,238,772
XS Insurers Premium		\$ 2,888,455
XS Insurers Losses		\$ 7,738,772
Loss Ratio		268%

2012 - 2013		
Loss Type Code	Number	Amount
WA	8	\$ 296,013
HA	1	\$ 5,412
SB	4	\$ 533,000
LI	0	\$ -
WI	0	\$ -
FI	3	\$ 3,044,000
WFP	1	\$ 80,000
WSS	0	\$ -
WLB	3	\$ 744,100
VC	2	\$ 160,000
TH	1	\$ 43,670
CF	0	\$ -
VA	2	\$ -
EL	0	\$ -
WFL		Without Cat Losses
	25	\$ 4,906,195
XS Insurers Premium		\$ 3,064,106
XS Insurers Losses		\$ 3,917,938
Loss Ratio		128%

Even upon taking the Flood Losses (Cat Loss) out of the equation our loss performance has been in the triple digits for the past three years.

Severe weather analysis by insurers has been ongoing for the past couple of years and with the frequency and severity of weather losses trending upwards all insurers globally now have to address severe weather and water exposures with coverage restrictions, higher deductibles, rate increases and even declining coverage for certain classes or geographically areas.

This Global reaction has filtered down to their Canadian Divisions and to our Program causing a delay in finalizing our property renewal terms.

Our three year proposed plan, which insurers really liked last year, allowing the program to work with members and insurers in a planned and somewhat moderate way by moving rates upwards to address premium levels

and loss ratios, retention growth for the stability of the program and increasing building values to meet current construction costs is no longer a workable plan.

What does this mean to ASBIE Members?

Due to the severe weather and floods in June, coupled with the other disasters in Montreal and Toronto this summer caused insurers to delay their renewal negotiations with us as their corporate head offices needed to understand the extent of the Canadian losses and determine how the market place in general would react.

In late August we began to receive information and terms as to how our insurers could respond to our program. As a result of the delay, the ASBIE Property policy is currently on a 30 day extension while we continue to negotiate renewal terms and place coverage. **All insurance is in place and current insurers are holding cover.** We simply have not been able to finalize our placement and policy terms.

There are some changes that have been mandated by our insurers that we needed to implement September 1st for the upcoming term regardless of our other negotiations.

1. ASBIE Property Retention

- **Aggregate Limit** - the aggregate has been increased from \$1mm to \$1.5mm
- **Each & Every Limit** – the per occurrence limit has been increased from \$200,000 to \$350,000

This was required by insurers to address our losses as we have significantly eroded our aggregate through the increasing frequency of our water, sewer back-up and other weather related losses.

2. Deductibles Changes

\$25,000	Each claim
\$25,000	Vacant Properties
\$25,000	Wind, Hail, Water Damage including Sewer Back-up
5% / \$250,000	100 Year 'Plus' Flood Plains, whichever is greater
\$25,000	All other Flood
3% / \$100,000	Earthquake, whichever is greater

A flat minimum premium of \$25,000 has been implemented as of September 1st. Please note that your \$5,000 each claim deductible has been increased to \$25,000.

All properties located on a 100 or 500 year flood plain will now have a deductible of 5% of building / contents value or \$250,000 whichever is greater.

We have been provided with a listing of all locations that your insurers have identified as being located within the flood plain zones. We will be contacting each member affected individually to discuss these locations. We will also identify these locations on your renewal schedule.

ASBIE LIABILITY

Last renewal we implemented an underwriting plan that addressed both a rate increase to address the below average rate per student and the annual aggregate. We designed a Four Year Retention Plan where we showed a commitment on behalf of ASBIE to address the retention and the rate in a moderate growth scenario.

I am pleased to advise that AIG has actually offered a reduction in the planned average rate increase per student from a 6% increase to a 3% increase.

Four Year Plan Comments:

Year 2: Increase in the Annual Aggregate and the Each & Every (\$1.5M / \$500K);
(2013/2014) 6% increase in the average rate per student

AIG has come back and offered terms:
Increase in the Annual Aggregate and the Each & Every (\$1.5M / \$500K);
3% increase in the average rate per student

The change in the average rate per student for this term should have a domino effect on years three and four however this will not be confirmed until next July when we negotiate our renewal.

Loss History

The liability loss ratio has remained consistent throughout the last 10 years of the program. The one exception to the program relates back to the 2008 / 2009 policy term where we have an open claim regarding an automobile injury accident that left a student a quadriplegic. The school is being sued for not following the school board's policy on not allowing students to drive students to field trips.

2012 - 2013 Term		
Loss Type Code	Number	Amount
BI-S	2	\$ 2,432
BI-S(B)	0	\$ -
BI-S(PG)	0	\$ -
BI-S(PE)	0	\$ -
BI-S(IA)	0	\$ -
BI-S(FT)	1	\$ 27,500
BI-S(SM)	1	\$ 85,000
BI-E	0	\$ -
BI-TP	2	\$ 56,500
BI-TP(SF)	1	\$ 2,833
PD	2	\$ 4,000
PI	0	\$ -
EPL	1	\$ 37,500
E&O	2	\$ 106,000
E&O-ED	0	\$ -
E&O-EBL	0	\$ -
	12	\$ 321,765

2011 - 2012 Term		
Loss Type Code	Number	Amount
BI-S	6	\$ 5,531
BI-S(B)	1	\$ 1,545
BI-S(PG)	0	\$ -
BI-S(PE)	2	\$ 11,243
BI-S(IA)	1	\$ 2,504
BI-S(FT)	0	\$ -
BI-S(SM)	0	\$ -
BI-E	0	\$ -
BI-TP	1	\$ 2,273
BI-TP(SF)	3	\$ 166,000
PD	0	\$ -
PI	2	\$ 16,908
EPL	2	\$ 88,100
E&O	0	\$ -
E&O-ED	0	\$ -
E&O-EBL	0	\$ -
	18	\$ 294,102

2010 - 2011 Term		
Loss Type Code	Number	Amount
BI-S	1	\$ 1,020
BI-S(B)	1	\$ 1,859
BI-S(PG)	1	\$ 446
BI-S(PE)	0	\$ -
BI-S(IA)	1	\$ 2,928
BI-S(FT)	3	\$ 2,069
BI-S(SM)	0	\$ -
BI-E	0	\$ -
BI-TP	2	\$ 3,835
BI-TP(SF)	7	\$ 371,724
PD	2	\$ 1,550
PI	0	\$ -
EPL	2	\$ 68,503
E&O	4	\$ 485,720
E&O-ED	0	\$ -
E&O-EBL	1	\$ 10,651
	25	\$ 950,301

2010 - 2009 Term		
Loss Type Code	Number	Amount
BI-S	4	\$ 163,536
BI-S(B)	3	\$ 3,458
BI-S(PG)	0	\$ -
BI-S(PE)	2	\$ 4,110
BI-S(IA)	0	\$ -
BI-S(FT)	0	\$ -
BI-S(SM)	1	\$ -
BI-E	0	\$ -
BI-TP	0	\$ -
BI-TP(SF)	1	\$ 73,014
PD	2	\$ 1,479
PI	0	\$ -
EPL	6	\$ 300,766
E&O	0	\$ -
E&O-ED	1	\$ 953
E&O-EBL	0	\$ -
	20	\$ 547,317

2008 - 2009 Term		
Loss Type Code	Number	Amount
BI-S	5	\$ 15,492
BI-S(B)	0	\$ -
BI-S(PG)	1	\$ 8,798
BI-S(PE)	2	\$ 22,882
BI-S(IA)	1	\$ 2,146
BI-S(FT)	1	\$ 5,000,000
BI-S(SM)	1	\$ 4,612
BI-E	1	\$ 550
BI-TP	2	\$ 1,097
BI-TP(SF)	4	\$ 98,865
PD	0	\$ -
PI	2	\$ 64,546
EPL	4	\$ 395,920
E&O	0	\$ -
E&O-ED	0	\$ -
E&O-EBL	1	\$ 82,964
	25	\$ 5,697,871

Claim Type Code	
BI-S	Bodily Injury - Student (General)
BI-S(B)	Bodily Injury - Student (Bullying)
BI-S(PG)	Bodily Injury - Student (Playground)
BI-S(PE)	Bodily Injury - Student (Phys. Ed.)
BI-S(IA)	Bodily Injury - Student (Indust. Arts)
BI-S(FT)	Bodily Injury - Student (Field Trip)
BI-S(SM)	Bodily Injury - Student (Sexual Mol.)
BI-E	Bodily Injury - Employee
BI-TP	Bodily Injury - Third Party (General)
BI-TP(SF)	Bodily Injury - Third Party (Slip / Fall)
PD	Property Damage
PI	Personal Injury
EPL	Employment Practices Liability
E&O	Errors & Omissions - General
E&O-ED	Errors & Omissions - Educational
E&O-EBL	Errors & Omissions - Employee Benefits

ASBIE SEPTEMBER 2013 / 2014 PROGRAM RENEWAL UPDATE

The remaining ASBIE program has been renewed as noted below:

1. Umbrella Liability

2nd Excess: Elliott Special Risks Ltd.

- No change in terms or rates

3rd Excess: Northbridge General Insurance Corporation (formerly Lombard Insurance)

- No change in terms or rates

4th Excess: AIG

- No change in terms or rates

2. Automobile: Northbridge Insurance (formerly Lombard Insurance)

School Fleet

- 5% rate increase
- No change in terms

Contract Bus Operators

- 6% rate increase
- No change in terms or rates

3. Bond & Crime: Guarantee Company of North America

- No change in terms or rates

4. Non-Owned Automobile: AIG

- No change in terms or rates

5. Garage Auto: AIG

- No change in terms or rates

6. Facility Users Group Insurance: All Sport Insurance

- No change in terms or rates

7. Environmental Impairment Liability: Elliott Special Risks Ltd.

- No change in terms or rates

8. Non-Owned Aviation Liability: Global Aviation

- No change in terms or rates

9. Cyber Risk: CFC Underwriting

- No change in terms or rates

10. Student Accident, Trustee Accident, Volunteer Accident: Industrial Alliance Assurance

- No change in terms or rates

All documents are being processed and invoices generated with the exception of the property policy. We expect to have them available and posted to your secure area of the ASBIE website by mid-September.

Once we have finalized our property placement and renewal terms on your behalf we will provide you with additional information, certificates and invoice.

Should you have any questions or concerns regarding your 2013 / 2014 Program renewal please do not hesitate to contact our office.

**Janice Boiko
ASBIE Program Director
Lloyd Sadd Insurance Brokers**



POLICY TRACKER (School Year 2013-2014)

Policy Number	Policy	Board Direction to Proceed (COW)	Committee Review		Policy Advisory Committee (PAC) Review	Final Draft Review		Recommendation to Approve
			<input type="checkbox"/> COW <input type="checkbox"/> Education <input type="checkbox"/> Bldg <input type="checkbox"/> HR <input type="checkbox"/> Transportation <input type="checkbox"/> O & M			Committee of the Whole	Public Board	
AUGUST 2013								
B/1/5	Trustee Code of Conduct	2013-Aug-11						
SEPTEMBER 2013								
OCTOBER 2013								
C/04	Superintendent of Schools							
B/1/3	Committees of the Board							
NOVEMBER 2013								
D/1/17	Central Services Roles and Responsibilities							
D/1/02	System Budget Development							
D/1/14	Community Partnerships							
EN/3	Growth, Supervision and Evaluation of School Administrators							
NEW	Whistle Blower							



Memorandum

Date: September 11, 2013
To: Committee of the Whole
From: Education Committee
Subject: Policy B/II/5 Trustee Code of Conduct

Background:

Attached for Trustee review is a draft copy of the Trustee Code of Conduct. Suggestions for revision have been included for Trustee consideration.

Recommendation:

That the Board review that attached policy and advise the Education Committee accordingly.



EFFECTIVE:

REVISED:

REVIEW:

1.0 POLICY

The Sturgeon School Division Board believes that, at all times, Trustees must conduct themselves lawfully, with integrity and high ethical standards, in order to model the behaviours expected of employees and students and to build public confidence and credibility.

The Board of Trustees further believes that a Trustee Code of Conduct should serve to provide guidance and direction for the ongoing behaviour of trustees.

2.0 GUIDELINES

2.1 In keeping with the policy statement, Trustees for Sturgeon School Division shall conduct themselves in an ethical and prudent manner which includes proper use of authority and appropriate decorum in group and individual behaviour.

2.1.1 Additionally, Trustees shall behave in a manner that reflects respect for the dignity and worth of all individuals.

2.2 Trustees shall be loyal to the interests of Sturgeon School Division. This loyalty supersedes loyalty to:

2.2.1 The personal interest of any trustee whether acting as an individual consumer of the School Division’s services or not.

2.3 Trustees must be mindful of the fact that they are accountable to exercise the powers and discharge the duties of their office honestly and in good faith. To this end, Trustees shall exercise the degree of care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances.

2.4 Trustees shall avoid any conflict of interest with respect to their **fiduciary responsibilitypecuniary interests as per Policy B/II/3 and the School Act (S80).**

2.5 Trustees will file, and update forthwith if changes occur, with the Secretary-Treasurer, a disclosure of interest statement as required by the *School Act* (s. 81).

2.6 Trustees shall act in accordance with the role description provided for in Policy B/I/1 - Trustee Functions, Trusteeship & Policy as amended from time **to time** and shall not attempt to exercise individual authority over the organization and/or schools; the Superintendent of Schools; or any member of the staff. In particular:

References:	Board Policies:	B/II/1 – Trustee Functions, Trusteeship & Policy B/II/3 – Requirement to Declare Conflict of Interest E/II/11 – Harassment Policy E/II/15 – Healthy Interactions Model
	School Act:	Sections 80 ; 81; 82; 83



EFFECTIVE:

REVISED:

REVIEW:

- 2.6.1 Individual trustees will not assume personal responsibility for resolving operational problems or complaints. Any such complaints will be referred forthwith to the Superintendent for investigation and resolution.
- 2.6.2 Trustees shall not encourage direct communication with employees and members of the public who attempt to bypass school or central office administration but shall encourage employees and members of the public to utilize reporting lines at the school level or within Central Office Administration to bring their concerns to the Board.
- 2.6.3 Trustees shall **forthwith fully comply with their fiduciary duty to** inform administration of **any** concerns brought to their attention.
- 2.7 Trustees shall not use Board information for their own direct benefit or advantage. This requires that Board deliberations during in-camera or closed board planning meetings be kept confidential as required by law.
- 2.8 The Board Chair is the official spokesperson for the Board of Trustees, and therefore, the only person authorized to speak to the public, media or other entities and communicate corporate decisions or positions on behalf of the Board.
 - 2.8.1 Without limiting the right of trustees to express their own personal views, when interacting with the public, media or other entities, Trustees shall accurately represent and **support-accept** the corporate decision of the Board, once a decision has been made.
- 2.9 **Trustees shall be prepared for Board deliberations**
 - ~~2.10 Attendance of Trustees at meetings of the Board is required by the School Act.~~
 - ~~2.10.1.~~**2.9.1 Trustees shall attend all regularly scheduled or special meetings of the Board of Trustees and any committee meetings to which they are assigned, on a regular and punctual basis.** Provisions ~~are in place~~ for absence because of illness and penalties for unapproved absences are delineated as follows:
 - ~~2.10.1.~~**2.9.1.1 All Trustees are expected to attend every Regular and Special Meeting of the Board, as well as all meetings of committees of which they are a member unless**Unless an absence has been previously approved by the Board, ~~–~~failure to attend Regular and Special Board Meetings **as well as scheduled committee meetings,** will result in the deduction from salary of a per diem rate.

References:	Board Policies:	B/II/1 – Trustee Functions, Trusteeship & Policy B/II/3 – Requirement to Declare Conflict of Interest E/II/11 – Harassment Policy E/II/15 – Healthy Interactions Model
	School Act:	Sections 80; 81; 82; 83



EFFECTIVE:

REVISED:

REVIEW:

~~2.10.1.32.9.1.2~~ ~~Two~~ **Notwithstanding 2.9.1**, two days per year are allowed without deduction for illness on the part of the Trustee, and two days compassionate leave are also permitted. If, however, a Trustee is absent from any Regular or Special Meeting of the Board **or scheduled committee meetings** due to illness, beyond the two sick days permitted, he/she must produce a doctor's certificate and no deduction from salary will be made.

~~2.10.22.9.2~~ **Trustees shall attend and take part in meetings, such as Trustee Orientation and Renewal sessions, Board Retreats, School Council meetings, Student Discipline Hearings, Teacher Transfer Hearings, meetings with external organizations (such as Municipal Councils and Chamber of Commerce). Trustees are also expected to attend the annual general meetings of the PSBAA and/or the ASBA and other conferences as approved by the Board.**

~~2.10.32.9.3~~ The presence or absence of every Trustee shall be recorded in the minutes. If a Trustee wishes to absent himself/herself during the course of a meeting, he/she will declare this wish and ensure that the recording secretary has noted it. Failure to do so will result in inaccuracies in the recording of minutes.

2.9.4 As outlined in the School Act, a person is disqualified from remaining as a Trustee of a board if that person absents himself/herself, without being authorized by a resolution of the board to do so, for three consecutive regular meetings of the board, unless his/her absence is due to illness and he/she provides evidence of that illness in the form of a medical certificate respecting the period of absence.

~~2.10.42.9.5~~ **Repeated partial or late attendance shall be cause for disciplinary action, as determined by the Board.**

~~2.112.10~~ A Trustee who believes that a fellow Trustee has violated the Code of Conduct may seek resolution of the matter through appropriate conciliatory measures prior to commencing an official complaint under the Code of Conduct.

~~2.122.11~~ A Trustee who wishes to commence an official complaint, under the Code of Conduct, shall

~~2.12.12.11.1~~ File a letter of complaint with the Chair, or Vice Chair in the absence of the Board Chair, or in cases when the complaint is about the Chair,

References:	Board Policies:	B/II/1 – Trustee Functions, Trusteeship & Policy B/II/3 – Requirement to Declare Conflict of Interest E/II/11 – Harassment Policy E/II/15 – Healthy Interactions Model
	School Act:	Sections 80 ; 81; 82; 83



EFFECTIVE:

REVISED:

REVIEW:

~~2.12.22.11.2~~ Indicate the nature of the complaint and the section or sections of the Code of Conduct that are alleged to have been violated by the Trustee.

~~2.132.12~~ The Trustee who is alleged to have violated the Code of Conduct, and all other Trustees, shall be forwarded a copy of the letter of complaint by the Chair, or where otherwise applicable by the Vice Chair, within five (5) days of receipt by the Chair/Vice Chair of the letter of complaint.

2.12 When a Trustee files a letter of complaint, and a copy of that letter of complaint is forwarded to all Trustees, the filing, notification, content, and nature of the complaint shall be deemed to be strictly confidential, the public disclosure of which shall be deemed to be a violation this Trustee Code of Conduct.

2.12.1 Public disclosure of the complaint and any resulting decision taken by the Board may be disclosed by the Chair only at the direction of the Board, following the disposition of the complaint by the Board at a Code of Conduct hearing.

2.13 Upon receipt of a complaint, a special meeting of the Board of Trustees shall be called. The Chair shall indicate at the commencement of the meeting, the nature of the business to be transacted and that the complaint shall be heard in an in-camera session of the Special Meeting.

2.14 Violation of the Code of Conduct may result in the Board instituting, without limiting what follows, any or all of the following sanctions:

2.14.1 Having the Board Chair write a letter of censure marked “personal and confidential” to the offending Trustee, on the approval of a majority of those Trustees present and allowed to vote at the Special Meeting of the Board. **Trustees are allowed to vote if they do not have a conflict of interest and/or personal bias relative to the matter under consideration. The Trustee filing the complaint as well as the Trustee alleged to have violated the code shall not be eligible to vote;**

2.14.2 Having a motion of censure passed by a majority of those Trustees present and allowed to vote at the Special Meeting of the Board;

2.14.3 Having a motion to remove the offending Trustee from one, some or all Board committees or other appointments of the Board, passed by a majority of those Trustees present and allowed to vote at the Special Meeting of the Board.

References:	Board Policies:	B/II/1 – Trustee Functions, Trusteeship & Policy B/II/3 – Requirement to Declare Conflict of Interest E/II/11 – Harassment Policy E/II/15 – Healthy Interactions Model
	School Act:	Sections 80 ; 81; 82; 83



EFFECTIVE:

REVISED:

REVIEW:

2.15 The Board may vote, at its discretion, to make public its findings at the Special Meeting, or at a Regular Meeting of the Board, where the Board has not upheld the complaint alleging a violation of the Board’s Code of Conduct or, where there has been a withdrawal of the complaint or, under any other circumstances that the Board deems reasonable and appropriate to indicate publicly its disposition of the complaint.

3.0 PROCEDURES – CODE OF CONDUCT HEARING

Without limiting what appears below, the Chair shall ensure fairness in dealing with the complaint by adhering to the following procedures:

3.1 The Code of Conduct complaint shall be conducted at an in-camera session, “Code of Conduct Hearing”, of a Special Board Meeting convened for that purpose.

3.1.1 The Board, in its sole discretion, may record the in-camera session of the Special Board Meeting by electronic means. Where recording will take place, trustees shall be advised by the presiding Chair at the commencement of the Code of Conduct Hearing.

3.2 The sequence of the Code of Conduct Hearing shall be:

3.2.1 The information supporting the complaint shall be presented to members of the Board of Trustees and may be written or oral or both;

3.2.2 The respondent Trustee shall provide a presentation which may be written or oral or both;

3.2.3 The Trustee advancing the complaint shall then be given an opportunity to reply to the respondent Trustee’s presentation;

3.32.4 The respondent Trustee shall then be provided a further opportunity to respond to any additional information or presentation and subsequent remarks;

3.32.5 The remaining Trustees of the Board shall be given the opportunity to ask questions of both parties;

~~3.3.6~~ 3.2.6 The Trustee advancing the complaint shall be given the opportunity to make final comments; and

~~3.3.7~~ 3.2.7 The respondent Trustee shall be given the opportunity to make final comments.

References:	Board Policies:	B/II/1 – Trustee Functions, Trusteeship & Policy B/II/3 – Requirement to Declare Conflict of Interest E/II/11 – Harassment Policy E/II/15 – Healthy Interactions Model
	School Act:	Sections 80 ; 81; 82; 83



EFFECTIVE:

REVISED:

REVIEW:

- 3.43.3** Following the presentation of the respective positions of the parties, the parties, and all persons, other than the remaining Trustees who do not have a conflict of interest, shall be required to leave the room, and the remaining Trustees shall deliberate in private. The Board may however, in its discretion, call upon legal advisors to assist them on points of law, or the drafting of a possible resolution.
- 3.53.4** If the remaining Trustees, in deliberation, require further information or clarification, the parties shall be reconvened and the requests made in the presence of both parties. If the information is not readily available, the presiding Chair may request a recess, or if necessary, an adjournment of the Code of Conduct Hearing to a later date.
- 3.63.5** In the case of an adjournment, no discussion by Trustees whatsoever of the matters heard at the Code of Conduct Hearing may take place until the meeting is reconvened.
- 3.73.6** The remaining Trustees, in deliberation, may draft a resolution indicating what action, if any, may be taken regarding the respondent Trustee.
- 3.83.7** The presiding Chair shall reconvene the parties to the Code of Conduct Hearing and request a motion to revert to the open meeting, in order to pass the resolution.
- 3.93.8** All documentation or records related to the Code of Conduct Hearing shall be returned to the Superintendent of Schools or designate immediately upon conclusion of the Code of Conduct Hearing and shall be retained in accordance with legal requirements.
- 3.103.9** The presiding Chair shall declare the Special Board Meeting adjourned.

References: Board Policies: B/II/1 – Trustee Functions, Trusteeship & Policy
 B/II/3 – Requirement to Declare Conflict of Interest
 E/II/11 – Harassment Policy
 E/II/15 – Healthy Interactions Model
 School Act: Sections **80**; 81; 82; **83**



Committee of the Whole Memorandum

Date: September 11, 2013
To: Committee of the Whole
From: Iva Paulik, Secretary Treasurer
Subject: Corporate-Style Financials

Background:

School Jurisdictions in Alberta are required to prepare their August 31, 2013 financial statements in accordance with Canadian Public Sector Accounting Standards (PSAS). This adoption of PSAS requires a retroactive application, which will likely result in the restatement of previously reported balances. The conversion of Audited Financial Statements (AFS) to new accounting standards will require a significant amount of additional work both for divisional staff and auditors.

Previously, auditors prepared corporate-style financial statements in addition to the Audited Financial Statements (AFS) prescribed by Alberta Education. As indicated in the auditor's planning letter, Alberta Education has previously stated that AFS "are intended to be general-purpose financial statements". In their opinion, corporate-style financial statements are not required. The corporate financial statements do not necessarily provide more value. The AFS normally offer more information than the corporate-style financial statements.

The audit fees for the 2012-2013 fiscal year are estimated to be **\$21,700** plus an additional **\$1,100** per school audit.



In addition to the regular fees, we will be charged an additional **one time fee of \$3,000** for extra audit work required in relation to the conversion of not-for-profit accounting standards to Public Sector Accounting Standards.

The fee associated with all necessary changes to convert the corporate-style financial statements is estimated to be **\$2,500** (one time).

Copies of last year's AFS and Corporate-Style Financial Statements are attached for comparison to determine whether we continue preparing both sets of financial statements.

Recommendation:

That the Committee of the Whole review the information regarding Corporate Style Financials and advise Senior Administration accordingly.

**AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2012**
[School Act, Sections 147(2)(a), 148, 151(1) and 276]

STURGEON SCHOOL DIVISION NO. 24

Legal Name of School Jurisdiction

9626 - 104 STREET, MORINVILLE, AB

Mailing Address

PHONE (780) 939-4341 FAX (780) 939-5520

Telephone and Fax Numbers

SCHOOL JURISDICTION MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of STURGEON SCHOOL DIVISION NO 24 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 generally accepted accounting principles 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

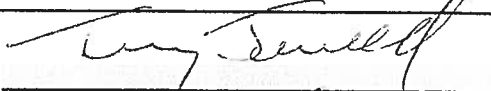
The ultimate responsibility for the financial statements lies with the Board of Trustees. The Board reviewed the audited financial statements with management in detail and approved the financial statements for release.

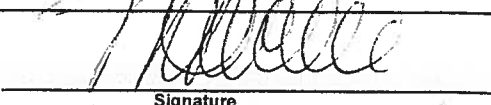
External Auditors

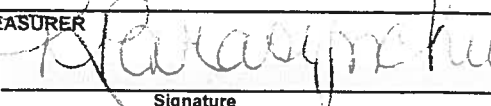
The Board appoints external auditors to audit the financial statements and meets with the auditors to review their findings. The external auditors were given full access to school jurisdiction records.

Declaration of Management and Board Chairman

To the best of our knowledge and belief, these financial statements reflect, in all material respects, the financial position and results of operations and cash flows for the year in accordance with generally accepted accounting principles and follow the financial reporting requirements prescribed by Alberta Education.

BOARD CHAIR	
TERRY JEWELL	
Name	Signature

SUPERINTENDENT	
MICHELLE DICK	
Name	Signature

SECRETARY TREASURER OR TREASURER	
KAREN PARASYNCHUK	
Name	Signature

12-Dec-12

Board-approved Release Date

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INDEPENDENT AUDITORS' REPORT

To the Board of Sturgeon School Division No. 24:

We have audited the statement of financial position Sturgeon School Division No. 24 as at August 31, 2012 and the statements of revenues and expenses, cash flows, changes in net assets, and capital allocations for the year then ended, and a summary of significant accounting policies and other explanatory information.

Managements' Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation 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 the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of Sturgeon School Division No. 24 as at August 31, 2012 and its revenues and expenses, cash flows, changes in its net assets, and capital allocations for the year then ended in accordance with Canadian generally accepted accounting principles.



Edmonton, Alberta
December 12, 2012

HAWKINGS EPP DUMONT LLP
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STATEMENT OF FINANCIAL POSITION
as at August 31, 2012
(in dollars)

		2012	2011 Restated (Note 24)
ASSETS			
Current assets			
Cash and temporary investments	(Note 4)	\$3,638,720	\$4,538,980
Accounts receivable (net after allowances)	(Note 4)	\$1,536,193	\$922,902
Prepaid expenses		\$236,011	\$307,536
Other current assets		\$0	\$0
Total current assets		\$5,410,924	\$5,769,418
Trust assets	(Note 10)	\$35,532	\$205,320
Long term accounts receivable		\$0	\$0
Long term investments		\$0	\$0
Capital assets (Note 6)			
Land		\$1,414,541	\$1,414,541
Construction in progress		\$0	\$0
Buildings		\$56,554,871	
Less: accumulated amortization		(\$34,976,689)	\$22,173,113
Equipment		\$3,838,606	
Less: accumulated amortization		(\$3,506,695)	\$331,911
Vehicles		\$1,151,924	
Less: accumulated amortization		(\$704,636)	\$447,288
Total capital assets		\$23,771,922	\$24,379,479
TOTAL ASSETS		\$29,218,378	\$30,354,217
LIABILITIES			
Current liabilities			
Bank indebtedness		\$0	\$0
Accounts payable and accrued liabilities	(Note 7)	\$2,037,600	\$865,169
Deferred revenue	(Note 8)	\$397,973	\$1,021,937
Deferred capital allocations	(Note 12)	\$130,673	\$26,289
Current portion of long term debt		\$203,211	\$203,211
Total current liabilities		\$2,769,457	\$2,116,606
Trust liabilities	(Note 10)	\$35,532	\$205,320
Employee future benefit liabilities		\$0	\$0
Long term debt	(Note 11)		
Supported: Debentures and other supported debt		\$515,204	\$718,415
Less: Current portion		(\$203,211)	(\$203,211)
Unsupported: Debentures and capital loans		\$0	\$0
Capital leases		\$0	\$0
Mortgages		\$0	\$0
Less: Current portion		\$0	\$0
Other long term liabilities		\$0	\$0
Unamortized capital allocations	(Note 13)	\$20,561,511	\$21,069,038
Total long term liabilities		\$20,909,036	\$21,789,562
TOTAL LIABILITIES		\$23,678,493	\$23,906,168
NET ASSETS			
Unrestricted net assets		\$0	\$904,285
Operating reserves		\$1,997,425	\$2,104,486
Accumulated operating surplus (deficit)		\$1,997,425	\$3,008,771
Investment in capital assets		\$2,695,207	\$2,592,025
Capital reserves		\$847,253	\$847,253
Total capital funds		\$3,542,460	\$3,439,278
Total net assets		\$5,539,885	\$6,448,049
TOTAL LIABILITIES AND NET ASSETS		\$29,218,378	\$30,354,217

Note: Please input "(Restated)" in 2011 column heading where comparatives are not taken from the finalized 2010/2011 Audited Financial Statements filed with Alberta Education.

STATEMENT OF REVENUES AND EXPENSES
for the Year Ended August 31, 2012
(in dollars)

	Actual 2012	Budget 2012 (Note 23)	Actual 2011 Restated (Note 24)
REVENUES			
Government of Alberta	\$54,254,866	\$50,633,027	\$51,744,818
Federal Government and/or First Nations	\$330,351	\$294,096	\$298,778
Other Alberta school authorities	\$0	\$0	\$0
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Fees	\$802,701	\$236,501	\$540,858
Other sales and services	\$1,207,558	\$1,157,050	\$1,408,515
Investment income	\$45,919	\$30,000	\$62,324
Gifts and donations	\$182,412	\$0	\$116,601
Fundraising	\$377,209	\$800,000	\$502,460
Rental of facilities	\$0	\$0	\$0
Gains on disposal of capital assets	\$0	\$0	\$9,340
Amortization of capital allocations	\$1,355,216	\$1,192,559	\$1,358,092
Other revenue	\$0	\$0	\$0
Total Revenues	\$58,556,232	\$54,343,233	\$56,041,786
EXPENSES			
Certificated salaries (Note 21)	\$26,064,871	\$26,014,635	\$24,759,858
Certificated benefits (Note 21)	\$5,340,704	\$2,713,104	\$4,954,898
Non-certificated salaries and wages (Note 21)	\$10,844,092	\$10,986,654	\$10,343,424
Non-certificated benefits (Note 21)	\$2,647,046	\$2,755,720	\$2,440,317
Services, contracts and supplies	\$12,942,216	\$11,552,492	\$12,332,959
Capital and debt services			
Amortization of capital assets			
Supported	\$1,355,216	\$1,192,559	\$1,358,092
Unsupported	\$200,710	\$166,562	\$169,006
Total Amortization of capital assets	\$1,555,926	\$1,359,121	\$1,527,098
Interest on capital debt			
Supported	\$61,800	\$61,800	\$81,550
Unsupported	\$0	\$0	\$0
Total interest on capital debt	\$61,800	\$61,800	\$81,550
Other interest and charges	\$0	\$0	\$0
Losses on disposal of capital assets	\$7,741	\$0	\$0
Other expense	\$0	\$0	\$0
Total Expenses	\$59,464,396	\$55,443,526	\$56,440,104
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE EXTRAORDINARY ITEM	(\$908,164)	(\$1,100,293)	(\$398,318)
Extraordinary Item	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$908,164)	(\$1,100,293)	(\$398,318)

Note: Please input "(Restated)" where Actual 2011 comparatives are not as presented in the finalized 2010/2011 Audited Financial Statements filed with Alberta Education. Budget 2012 comparatives presented are final budget amounts formally approved by the Board.

STATEMENT OF CASH FLOWS
for the Year Ended August 31, 2012
(in dollars)

	2012	2011
CASH FLOWS FROM:		
A. OPERATIONS		
Excess (deficiency) of revenues over expenses	(\$908,164)	(\$398,318)
Add (Deduct) items not affecting cash:		
Amortization of capital allocations revenue	(\$1,355,216)	(\$1,358,092)
Total amortization expense	\$1,555,926	\$1,527,098
Gains on disposal of capital assets	\$0	(\$9,340)
Losses on disposal of capital assets	\$7,741	\$0
Changes in:		
Accounts receivable	(\$613,291)	(\$523,093)
Prepays and other current assets	\$71,525	(\$15,359)
Long term accounts receivable	\$0	\$0
Long term investments	\$0	\$0
Accounts payable and accrued liabilities	\$1,172,431	(\$1,092,056)
Deferred revenue	(\$623,964)	\$95,854
Employee future benefit liabilities	\$0	\$0
Other (describe) NBV of donated property and equipment	(\$25,388)	(\$1)
Total cash flows from Operations	(\$718,400)	(\$1,773,307)
B. INVESTING ACTIVITIES		
Purchases of capital assets		
Land	\$0	\$0
Buildings	(\$590,526)	(\$1,007,245)
Equipment	(\$207,314)	(\$85,222)
Vehicles	\$0	(\$208,677)
Net proceeds from disposal of capital assets	\$35,800	\$9,340
Other (describe)	\$0	\$0
Total cash flows from Investing activities	(\$762,040)	(\$1,291,804)
C. FINANCING ACTIVITIES		
Capital allocations	\$580,180	\$447,574
Issue of long term debt	\$0	\$0
Repayment of long term debt	(\$203,211)	(\$203,211)
Add back: supported portion	\$203,211	\$203,211
Other (describe)	\$0	\$0
Total cash flows from financing activities	\$580,180	\$447,574
Net cash flows from during the year	(\$900,260)	(\$2,617,537)
Cash and temporary investments, net of bank indebtedness, at Aug. 31/11	\$4,538,980	\$7,156,517
Cash and temporary investments, net of bank indebtedness, at Aug. 31/12	\$3,638,720	\$4,538,980

Note: Please input "(Restated)" where Actual 2011 comparatives are not as presented in the finalized 2010/2011 Audited Financial Statements filed with Alberta Education.

**STATEMENT OF CHANGES IN NET ASSETS
for the Year Ended August 31, 2012**

School Jurisdiction Code: 1110

(in dollars)

	INTERNALLY RESTRICTED NET ASSETS														
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	TOTAL NET ASSETS Cols. 2+3+4+5	INVESTMENT IN CAPITAL ASSETS	UNRESTRICTED NET ASSETS	TOTAL OPERATING RESERVES Cols. 6+8+10+12+14	TOTAL CAPITAL RESERVES Cols. 7+9+11+13+15	School & Instruction Related		Operations & Maintenance		Board & System Administration		Transportation		External Services	
			RESERVES 6+8+10+12+14	RESERVES 7+9+11+13+15	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	
Balance at August 31, 2011	\$6,448,049	\$2,592,025	\$904,285	\$2,104,486	\$847,253	\$1,148,969	\$43,000	\$0	\$557,450	\$587,429	\$242,084	\$368,088	\$4,719	\$0	\$0
Prior period adjustments (describe)															
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjusted Balance, Aug. 31, 2011	\$6,448,049	\$2,592,025	\$904,285	\$2,104,486	\$847,253	\$1,148,969	\$43,000	\$0	\$557,450	\$587,429	\$242,084	\$368,088	\$4,719	\$0	\$0
Excess (deficiency) of revenues over expenses	(\$908,164)		(\$908,164)												
Board funded capital additions		\$347,430	(\$347,430)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Disposal of unsupported capital assets	\$0	(\$43,538)	\$43,538		\$0										
Disposal of supported capital assets (board funded portion)	\$0	\$0	\$0		\$0										
Direct credits to net assets	\$0	\$0	\$0												
Amortization of capital assets		(\$1,555,926)	\$1,555,926												
Amortization of capital allocations		\$1,355,216	(\$1,355,216)												
Debt principal repayments (unsupported)		\$0	\$0												
Net transfers to operating reserves			(\$505,197)	\$506,197		\$476,122		\$0		\$0		\$30,075		\$0	\$0
Net transfers from operating reserves			\$613,258	(\$613,258)		\$0		\$0		(\$597,429)		(\$25,829)		\$0	\$0
Net transfers to capital reserves			\$0		\$0			\$0						\$0	\$0
Net transfers from capital reserves			\$0		\$0			\$0						\$0	\$0
Assumption/transfer of other operations' net assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Balance at August 31, 2012	\$5,539,885	\$2,695,207	\$0	\$1,997,425	\$847,253	\$1,625,091	\$43,000	\$0	\$557,450	\$0	\$242,084	\$372,334	\$4,719	\$0	\$0

STATEMENT OF CAPITAL ALLOCATIONS
(EXTERNALLY RESTRICTED CAPITAL CONTRIBUTIONS ONLY)
for the Year Ended August 31, 2012
(in dollars)

	Deferred Capital Allocations	Unamortized Capital Allocations
Balance at August 31, 2011	\$26,289	\$21,069,038
Prior period adjustments	\$0	\$0
Adjusted balance, August 31, 2011	\$26,289	\$21,069,038
Add:		
Restricted capital allocations from:		
Alberta Education school building and modular projects	\$580,180	
Other Government of Alberta	\$0	
Federal Government and First Nations	\$0	
Other sources	\$0	
Interest earned on provincial government capital allocations	\$0	
Other capital grants and donations	\$0	
Net proceeds on disposal of supported capital assets	\$0	
Insurance proceeds (and related interest)	\$0	
Donated capital assets (amortizable, @ fair market value)		\$168,682
P3, other ASAP and Alberta Infrastructure managed projects		\$0
Transferred in capital assets (amortizable, @ net book value)		\$0
Current year supported debenture principal repayment		\$203,211
Expended capital allocations - current year	(\$475,796)	\$475,796
Deduct:		
Net book value of supported capital assets dispositions, write-offs, or transfer; Other	\$0	\$0
Capital allocations amortized to revenue		\$1,355,216
Balance at August 31, 2012	\$130,673	\$20,561,511

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

STURGEON SCHOOL DIVISION NO. 24

MORINVILLE, ALBERTA

FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 2012

Hawkings Epp Dumont LLP

Chartered Accountants

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INDEPENDENT AUDITORS' REPORT

To the Trustees of Sturgeon School Division No. 24

We have audited the accompanying financial statements of the Sturgeon School Division No. 24 (the "Division"), which comprise the statement of financial position as at August 31, 2012, and the statements of operations, changes in net assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Managements' Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, 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.

Auditors' Responsibility

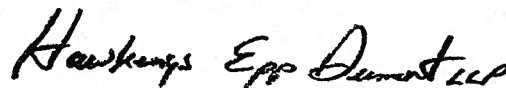
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation 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 the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Sturgeon School Division No. 24 as at August 31, 2012, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.



HAWKINGS EPP DUMONT LLP
Chartered Accountants

Edmonton, Alberta
December 12, 2012

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**MANAGEMENT'S RESPONSIBILITY
FOR FINANCIAL REPORTING**

To the Trustees of Sturgeon School Division No. 24

The integrity, relevance and comparability of the data in the accompanying financial statements are the responsibility of management.

The financial statements are prepared by management in accordance with generally accepted accounting principles established by the Canadian Institute of Chartered Accountants. They necessarily include some amounts that are based on the best estimates and judgements of management.

To assist in its responsibility, management maintains accounting, budget and other controls to provide reasonable assurance that transactions are appropriately authorized, that assets are properly accounted for and safeguarded, and that financial records are reliable for preparation of financial statements.

Hawkings Epp Dumont LLP, Chartered Accountants, has been appointed by the School Division's Board of Trustees to express an opinion on the School Division's financial statements.

Karen Parasynchuk
Secretary-Treasurer

Dr. Michelle Dick
Superintendent

December 12, 2012

STURGEON SCHOOL DIVISION NO. 24

STATEMENT OF FINANCIAL POSITION

AS AT AUGUST 31, 2012

	<u>2012</u>	<u>2011</u> (Note 29)
<u>ASSETS</u>		
Current Assets		
Cash (Note 4)	\$ 3,638,720	\$ 4,538,980
Accounts receivable (Note 5)	1,536,193	922,902
Prepaid expenses and inventories (Note 6)	<u>236,011</u>	<u>307,536</u>
	5,410,924	5,769,418
Trust Assets (Note 7)	35,532	205,320
Property and Equipment (Note 8)	<u>23,771,922</u>	<u>24,379,479</u>
	<u>\$ 29,218,378</u>	<u>\$ 30,354,217</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities		
Accounts payable and accrued liabilities (Note 10)	\$ 2,037,600	\$ 865,169
Deferred revenue (Note 11)	397,973	1,021,937
Deferred capital allocations (Note 12)	130,673	26,289
Current portion of long-term debt (Note 13)	<u>203,211</u>	<u>203,211</u>
	2,769,457	2,116,606
Trust Liabilities (Note 7)	35,532	205,320
Long-Term Debt (Note 13)	311,993	515,204
Unamortized Capital Allocations (Note 14)	<u>20,561,511</u>	<u>21,069,038</u>
Contingencies (Note 21)	<u>23,678,493</u>	<u>23,906,168</u>
Net Assets		
Invested in property and equipment	2,695,207	2,592,025
Internally restricted (Note 15)	2,844,678	2,951,739
Unrestricted	<u>-</u>	<u>904,285</u>
	<u>5,539,885</u>	<u>6,448,049</u>
	<u>\$ 29,218,378</u>	<u>\$ 30,354,217</u>

ON BEHALF OF THE BOARD:

_____ Trustee

_____ Trustee

STURGEON SCHOOL DIVISION NO. 24

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED AUGUST 31, 2012

	<u>2012</u> (Budget) (Note 27)	<u>2012</u> (Actual)	<u>2011</u> (Actual) (Restated) (Note 28 & 29)
Revenue			
Government of Alberta (Note 17)	\$ 50,633,027	\$ 54,254,866	\$ 51,744,818
Amortization of capital allocations (Note 14)	1,192,559	1,355,216	1,358,092
Other sales and services (Note 26)	1,157,050	1,207,558	1,408,515
Fees	236,501	802,701	540,858
Fundraising	800,000	377,209	502,460
Federal government / First Nations	294,096	330,351	298,778
Gifts and donations	-	182,412	116,601
Interest	<u>30,000</u>	<u>45,919</u>	<u>62,324</u>
	<u>54,343,233</u>	<u>58,556,232</u>	<u>56,032,446</u>
Expenses			
Salaries, wages and benefits (Note 19)	42,470,113	44,896,713	42,498,497
Services, contracts and supplies (Schedule I)	11,552,492	12,942,216	12,332,959
Amortization of property and equipment	1,359,121	1,555,926	1,527,098
Interest on capital debt	<u>61,800</u>	<u>61,800</u>	<u>81,550</u>
	<u>55,443,526</u>	<u>59,456,655</u>	<u>56,440,104</u>
Excess (Deficiency) of Revenue over Expenses Before Other Income	(1,100,293)	(900,423)	(407,658)
Other Income			
Gain (Loss) on disposal of property and equipment	<u>-</u>	<u>(7,741)</u>	<u>9,340</u>
Excess (Deficiency) of Revenue over Expenses	\$ <u>(1,100,293)</u>	\$ <u>(908,164)</u>	\$ <u>(398,318)</u>

STURGEON SCHOOL DIVISION NO. 24
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED AUGUST 31, 2012

	<u>Invested in Property and Equipment</u>	<u>Operating Reserve (Note 15)</u>	<u>Capital Reserve (Note 15)</u>	<u>Unrestricted</u>	<u>Total</u>
Balance, Beginning of Year	\$ 2,592,025	\$ 2,104,486	\$ 847,253	\$ 904,285	\$ 6,448,049
Excess (Deficiency) of Revenue over Expenses	-	-	-	(908,164)	(908,164)
Transfers to (from) Reserves	-	(107,061)	-	107,061	-
Property and Equipment Disposals	(43,538)	-	-	43,538	-
Purchase of Property and Equipment	347,430	-	-	(347,430)	-
Amortization of Capital Allocations	1,355,216	-	-	(1,355,216)	-
Amortization of Property and Equipment	<u>(1,555,926)</u>	<u>-</u>	<u>-</u>	<u>1,555,926</u>	<u>-</u>
Balance, End of Year	<u>\$ 2,695,207</u>	<u>\$ 1,997,425</u>	<u>\$ 847,253</u>	<u>\$ -</u>	<u>\$ 5,539,885</u>

FOR THE YEAR ENDED AUGUST 31, 2011

	<u>Invested in Property and Equipment</u>	<u>Operating Reserve (Note 15)</u>	<u>Capital Reserve (Note 15)</u>	<u>Unrestricted</u>	<u>Total</u>
Balance, Beginning of Year	\$ 2,467,132	\$ 2,743,922	\$ 847,253	\$ 788,060	\$ 6,846,367
Excess of Revenue over Expenses	-	-	-	(398,318)	(398,318)
Transfers to Reserves	-	(639,436)	-	639,436	-
Purchase of Property and Equipment	293,899	-	-	(293,899)	-
Amortization of Capital Allocations	1,358,092	-	-	(1,358,092)	-
Amortization of Property and Equipment	<u>(1,527,098)</u>	<u>-</u>	<u>-</u>	<u>1,527,098</u>	<u>-</u>
Balance, End of Year	<u>\$ 2,592,025</u>	<u>\$ 2,104,486</u>	<u>\$ 847,253</u>	<u>\$ 904,285</u>	<u>\$ 6,448,049</u>

STURGEON SCHOOL DIVISION NO. 24

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED AUGUST 31, 2012

	<u>2012</u>	<u>2011</u>
Cash Flows from Operating Activities		
Excess (deficiency) of revenue over expenses	\$ (908,164)	\$ (398,318)
Amortization of property and equipment	1,555,926	1,527,098
Amortization of capital allocations	(1,355,216)	(1,358,092)
Gain on disposal of property and equipment	7,741	(9,340)
Donated property and equipment (Note 8)	<u>(25,388)</u>	<u>-</u>
	(725,101)	(238,652)
 Changes in non-cash working capital balances related to operations:		
Accounts receivable	(613,291)	(523,093)
Prepaid expenses and inventories	71,525	(15,359)
Accounts payable and accrued liabilities	1,172,431	(1,092,056)
Deferred revenue	<u>(623,964)</u>	<u>95,853</u>
	<u>(718,400)</u>	<u>(1,773,307)</u>
 Cash Flows from Investing Activities		
Purchase of property and equipment		
Buildings	(114,730)	(1,007,245)
Vehicles	-	(208,677)
Equipment	(207,314)	(85,222)
Proceeds on disposal of property and equipment	<u>35,800</u>	<u>9,340</u>
	<u>(286,244)</u>	<u>(1,291,804)</u>
 Cash Flows from Financing Activities		
Long-term debt funding received	203,211	203,211
Repayment of long-term debt	(203,211)	(203,211)
Capital allocations received and interest earned (Note 12)	<u>104,384</u>	<u>447,574</u>
	<u>104,384</u>	<u>447,574</u>
 Increase (Decrease) in Cash During the Year	(900,260)	(2,617,537)
 Cash, Beginning of Year	<u>4,538,980</u>	<u>7,156,517</u>
 Cash, End of Year	<u>\$ 3,638,720</u>	<u>\$ 4,538,980</u>

The accompanying notes are an integral part of these financial statements.

STURGEON SCHOOL DIVISION NO. 24

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2012

1. AUTHORITY AND PURPOSE

The School Division delivers education programs under the authority of the *School Act*, Revised Statutes of Alberta 2000, Chapter S-3.

The School Division receives instruction and support allocations under Regulation 77/2003. 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.

2. FUTURE ACCOUNTING CHANGES

As mandated by Alberta Education, effective September 1, 2013, the Division will adopt Canadian public sector accounting standards without reference to the not-for-profit standards. This change will be applied retroactively and may require restatement of figures reported in previous fiscal periods. The Financial and Accountability Branch is in the process of redesigning school jurisdiction financial reporting guidelines to conform with Canadian public sector accounting standards and the financial reporting framework of the Government of Alberta. Currently Division has not assessed the impact this may have on its financial reporting.

3. SIGNIFICANT ACCOUNTING POLICIES

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions regarding significant items such as amounts relating to amortization, impairment assessments of property and equipment, and allowances for uncollectible receivables that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below.

(a) Revenue Recognition

Revenue is recognized as follows:

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.

Unrestricted contributions are recognized as revenue when received and receivable. Contributions in-kind are recorded at fair market value when reasonably determinable.

Externally restricted contributions are deferred and recognized as revenue in the period in which the restriction is complied with. Endowment contributions are recognized as direct increases in net assets in the period in which they are received.

(b) Inventories

Inventories are valued at the lesser of cost or net realizable value.

(c) Prepaid Expenses

Certain expenses incurred and paid for before the close of the fiscal year are for specific school supplies, which will be consumed subsequent to the year-end, and are accordingly recorded as prepaid expenses.

(cont'd)

STURGEON SCHOOL DIVISION NO. 24

NOTES TO FINANCIAL STATEMENTS (CONT'D)

AUGUST 31, 2012

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(d) Property and Equipment

Property and equipment are recorded at cost, and are amortized over their estimated useful lives on a straight-line basis, at the following annual rates:

Buildings	15 - 40 years
Equipment	5 and 10 years
Vehicles	5 and 10 years

Property and equipment with costs in excess of \$5,000 are capitalized. Any capital funding received for asset additions is amortized over the same period as the related asset (see Note 12).

Property and equipment is reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable.

Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the asset.

(e) Vacation Pay

Vacation pay is accrued in the period in which the benefit is earned by the employee.

(f) Pensions

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

The current and past service costs of the Alberta Teachers Retirement Fund 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 Alberta Teachers Retirement Fund on behalf of the jurisdiction is included in both revenues and expenses. For the school year ended August 31, 2012, the amount contributed by the Government was \$2,509,605 (2011 - \$2,363,399)

The School Division participates in the multi-employer pension plan, Local Authorities Pension Plan. The expense for this pension plan is equivalent to the annual contributions of \$949,674 (2011 - \$808,174) during the fiscal year.

At December 31, 2011, the Local Authorities Pension Plan reported an actuarial deficiency of \$4.639 million (2010 - \$4.635 million).

The current service and past service costs of the Alberta Teacher Retirement Fund are met by contributions from active members and the Government of Alberta. Under the terms of the *Teachers' Pension Plan Act*, the School Division does not make pension contributions for certificated staff.

(g) Contributed Services

Volunteers contribute a considerable number of hours per year to various schools to ensure that certain programs, such as kindergarten, lunch services and the raising of school generated funds, are delivered. Because of the difficulty of compiling these hours and the fact that these services are not otherwise purchased, contributed services are not recognized in the financial statements.

STURGEON SCHOOL DIVISION NO. 24

NOTES TO FINANCIAL STATEMENTS (CONT'D)

AUGUST 31, 2012

4. CASH

	<u>2012</u>	<u>2011</u>
Division Operating account	\$ 3,356,838	\$ 4,109,873
School operating accounts (School Generated Funds)	277,882	426,107
Petty cash	<u>4,000</u>	<u>3,000</u>
	<u>\$ 3,638,720</u>	<u>\$ 4,538,980</u>

5. ACCOUNTS RECEIVABLE

	<u>2012</u>	<u>2011</u>
Alberta Education	\$ 922,333	\$ 446,537
Other	437,612	303,391
First Nations	52,971	90,910
Federal government	93,768	42,706
Alberta Finance	<u>29,509</u>	<u>39,358</u>
	<u>\$ 1,536,193</u>	<u>\$ 922,902</u>

6. PREPAID EXPENSES AND INVENTORIES

	<u>2012</u>	<u>2011</u>
Prepaid expenses	\$ 197,091	\$ 279,771
Inventories	<u>38,920</u>	<u>27,765</u>
	<u>\$ 236,011</u>	<u>\$ 307,536</u>

7. TRUST ASSETS AND LIABILITIES

	<u>2012</u>	<u>2011</u>
Scholarship Trusts	\$ 35,532	\$ 33,937
Deferred Salary Leave Plans	<u>-</u>	<u>171,383</u>
	<u>\$ 35,532</u>	<u>\$ 205,320</u>

The School Division administers two separate trust funds which are used to pay the Frank Robinson scholarship and Halina Dudzic awards.

The School Division also holds trust funds on behalf of the Sturgeon School Division Bursary Foundation and is responsible for paying an annual bursary of \$600.

STURGEON SCHOOL DIVISION NO. 24

NOTES TO FINANCIAL STATEMENTS (CONT'D)

AUGUST 31, 2012

8. PROPERTY AND EQUIPMENT

	Cost Beginning of <u>Year</u>	<u>Additions</u>	<u>Disposals</u>	Cost End of <u>Year</u>
Land	\$ 1,414,541	\$ -	\$ -	\$ 1,414,541
Buildings	52,875,109	3,679,762	-	56,554,871
Equipment	3,674,830	207,314	(43,538)	3,838,606
Vehicles	<u>1,207,099</u>	<u> </u>	<u>(55,175)</u>	<u>1,151,924</u>
	<u>\$ 59,171,579</u>	<u>\$ 3,887,076</u>	<u>\$ (98,713)</u>	<u>\$ 62,959,942</u>
	Accumulated Amortization Beginning of <u>Year</u>	<u>Additions</u>	<u>Disposals</u>	Accumulated Amortization End of <u>Year</u>
Buildings	\$ 30,701,996	\$ 4,274,693	\$ -	\$ 34,976,689
Equipment	3,434,887	71,808	-	3,506,695
Vehicles	<u>655,217</u>	<u>104,594</u>	<u>(55,175)</u>	<u>704,636</u>
	<u>\$ 34,792,100</u>	<u>\$ 4,451,095</u>	<u>\$ (55,175)</u>	<u>\$ 39,188,020</u>
Net book value	<u>\$ 24,379,479</u>			<u>\$ 23,771,922</u>

Pursuant to Ministerial Order 016/2012, effective July 23, 2012 Greater St. Albert Roman Catholic Separate School District No. 734 (GSARCSSD) transferred land, buildings, and equipment known as George P. Vanier School to Sturgeon School Division No. 24. The amounts have been recorded at the carrying values previously recorded by GSARCSSD which resulted in increases of building cost and accumulated amortization in the amount of \$3,089,236 and \$2,895,166 respectively. Unamortized capital allocations have been increased by \$168,682 and \$25,388 has been included in donations and gifts to account for the increase in building net book value.

9. OPERATING LINE OF CREDIT

The School Division has an operating line of credit with its financial institution with an authorized limit of \$3,000,000 and bearing interest at prime rate less 0.50%. The line of credit is secured by a borrowing bylaw and a security agreement. There was no outstanding balance on the line of credit at August 31, 2012.

10. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2012</u>	<u>2011</u>
Other trade payables and accrued liabilities	\$ 1,994,484	\$ 814,703
Alberta Finance	29,509	39,358
Other Province of Alberta	11,941	11,108
Federal government	<u>1,666</u>	<u>-</u>
	<u>\$ 2,037,600</u>	<u>\$ 865,169</u>

STURGEON SCHOOL DIVISION NO. 24

NOTES TO FINANCIAL STATEMENTS (CONT'D)

AUGUST 31, 2012

11. DEFERRED REVENUE

	<u>Opening</u>	<u>Receipts</u>	<u>Expended</u>	<u>Closing</u>
Other Alberta Education	\$ 339,403	\$ -	\$ (339,403)	\$ -
Other	32,078	39,767	-	71,845
Infrastructure Maintenance Renewal	208,782	806,007	(976,273)	38,516
Alberta Initiative for School Learning Resources credit	7,618	2,112	-	9,730
Instruction material fees	7,949	242,008	(249,957)	-
School Generated Funds	<u>426,107</u>	<u>1,239,286</u>	<u>(1,387,511)</u>	<u>277,882</u>
	<u>\$ 1,021,937</u>	<u>\$ 2,329,180</u>	<u>\$ (2,953,144)</u>	<u>\$ 397,973</u>

The changes in school generated funds during the year are as follows:

	<u>2012</u>	<u>2011</u>
Balance, Beginning of Year	426,107	407,318
Additions:		
Fees	560,692	332,055
Fundraising	377,209	502,460
Gifts and donations	137,224	115,001
Other sales and services	<u>164,161</u>	<u>477,879</u>
	<u>1,239,286</u>	<u>1,427,395</u>
Deductions:		
Direct Costs to Raise Funds	(567,653)	(617,886)
Current Year Use of Funds	<u>(819,858)</u>	<u>(790,720)</u>
	<u>(1,387,511)</u>	<u>(1,408,606)</u>
Balance, End of Year	<u>\$ 277,882</u>	<u>\$ 426,107</u>

12. DEFERRED CAPITAL ALLOCATIONS

Deferred capital allocations represent externally restricted supported capital funds provided for a specific capital purpose that have been received or are receivable by the School Division, but the related expenditure has not been made at year-end. These unspent deferred capital allocations are not amortized until the expenditure has been made, and it is at that time that the balance is transferred to the unamortized capital allocations account.

Details of the changes in the deferred capital allocations account are as follows:

	<u>2012</u>	<u>2011</u>
Balance, Beginning of Year	\$ 26,289	\$ 585,960
Capital Allocations Received During the Year	580,180	447,574
Transfers to Unamortized Capital Allocations	<u>(475,796)</u>	<u>(1,007,245)</u>
Balance, End of Year	<u>\$ 130,673</u>	<u>\$ 26,289</u>

STURGEON SCHOOL DIVISION NO. 24

NOTES TO FINANCIAL STATEMENTS (CONT'D)

AUGUST 31, 2012

13. LONG-TERM DEBT

	<u>2012</u>	<u>2011</u>
Alberta Capital Finance Authority debentures	\$ 515,204	\$ 718,415
Less: Current Portion	<u>(203,211)</u>	<u>(203,211)</u>
	<u>\$ 311,993</u>	<u>\$ 515,204</u>

Principal payments due over the next five years and thereafter are as follows:

2013	\$ 203,211
2014	165,574
2015	103,650
2016	34,920
2017	<u>7,849</u>
	<u>\$ 515,204</u>

The debenture debt bears interest at rates ranging from 7.5% to 12.0% and is fully supported by Alberta Finance.

14. UNAMORTIZED CAPITAL ALLOCATIONS

Unamortized capital allocations represent externally restricted supported capital funds that have been spent, but have yet to be amortized over the useful life of the applicable property and equipment to which the restricted capital allocations apply. The unamortized capital allocations account balance is increased by transfers of previously deferred capital allocations now spent, as well as fully-supported debentured capital funds, as the principal is repaid.

Details of the changes to the account are as follows:

	<u>2012</u>	<u>2011</u>
Balance, Beginning of Year	\$ 21,069,038	\$ 21,216,674
Additions:		
Debenture Principal Repayments	203,211	203,211
Net book value of transferred assets (Note 8)	168,682	-
Transfer from Deferred Capital Allocation Account	<u>475,796</u>	<u>1,007,245</u>
	<u>847,689</u>	<u>1,210,456</u>
Deductions:		
Capital Allocations Amortized to Revenue	<u>(1,355,216)</u>	<u>(1,358,092)</u>
Balance, End of Year	<u>\$ 20,561,511</u>	<u>\$ 21,069,038</u>

STURGEON SCHOOL DIVISION NO. 24

NOTES TO FINANCIAL STATEMENTS (CONT'D)

AUGUST 31, 2012

15. INTERNALLY RESTRICTED NET ASSETS

The Board of Trustees has internally restricted \$1,997,425 (2011 - \$2,104,486) for future operating expenditures and \$847,253 (2011 - \$847,253) for future capital expenditures. These internally restricted amounts are not available for other purposes without the approval of the Board of Trustees.

16. CAPITAL MANAGEMENT

The School Division's capital is comprised of its net assets. The School Division's primary objective to managing capital is to ensure that necessary funding is in place to undertake its mission. The School Division manages capital through an annual budgeting process and continuous monitoring of revenues and expenses compared to the budget.

17. GOVERNMENT OF ALBERTA REVENUE

	<u>2012</u> (Budget) (Note 27)	<u>2012</u> (Actual)	<u>2011</u> (Actual)
Alberta Education	\$ 50,155,901	\$ 53,733,709	\$ 51,281,809
Alberta Infrastructure and Transportation	415,326	-	-
Other	-	459,357	381,459
Alberta Finance	<u>61,800</u>	<u>61,800</u>	<u>81,550</u>
	<u>\$ 50,633,027</u>	<u>\$ 54,254,866</u>	<u>\$ 51,744,818</u>

18. COMMITMENTS

(a) Equipment and Vehicle Leases

The School Division is committed to the following payments for equipment and vehicle operating leases:

2013	\$ 350,196
2014	345,308
2015	340,737
2016	279,685
2017	<u>4,371</u>
	<u>\$ 1,320,297</u>

(b) Building Leases

The School Division has entered into leases for space to operate its Learning Centres. The annual lease payments to the end of the lease terms are as follows:

2013	\$ 52,288
2014	<u>17,088</u>
	<u>\$ 69,376</u>

(c) Electricity Agreement

The School Division has entered into an electrical energy purchase agreement that fixes the price of electricity for a ten year term expiring December 31, 2013.

STURGEON SCHOOL DIVISION NO. 24

NOTES TO FINANCIAL STATEMENTS (CONT'D)

AUGUST 31, 2012

19. SALARIES, WAGES AND BENEFITS

	<u>2012</u> (Budget) (Note 27)	<u>2012</u> (Actual)	<u>2011</u> (Actual) (Note 28)
Salaries and Wages			
Certificated	\$ 26,014,635	\$ 26,064,871	\$ 24,759,858
Uncertificated	<u>10,986,654</u>	<u>10,844,092</u>	<u>10,343,424</u>
	<u>37,001,289</u>	<u>36,908,963</u>	<u>35,103,282</u>
Benefits			
Certificated	2,713,104	5,340,704	4,954,898
Uncertificated	<u>2,755,720</u>	<u>2,647,046</u>	<u>2,440,317</u>
	<u>5,468,824</u>	<u>7,987,750</u>	<u>7,395,215</u>
	<u>\$ 42,470,113</u>	<u>\$ 44,896,713</u>	<u>\$ 42,498,497</u>

20. DISCLOSURE OF SALARIES AND BENEFITS

	<u>Number</u>	<u>Salaries and Wages</u>	<u>Benefits</u>	<u>Total</u>
Chairperson of the Board	1	\$ 20,527	\$ 605	\$ 21,132
Other Board Members	9	106,106	3,193	109,299
Superintendent	1	183,888	6,685	190,573
Secretary-Treasurer	1	141,208	31,668	172,876
Salaries - Certificated	281	25,880,983	5,334,019	31,215,002
Salaries - Uncertificated	<u>242</u>	<u>10,576,251</u>	<u>2,611,580</u>	<u>13,187,831</u>
	<u>535</u>	<u>\$ 36,908,963</u>	<u>\$ 7,987,750</u>	<u>\$ 44,896,713</u>

21. CONTINGENCIES

(a) Contingent Liability

On December 15, 2000, the School Division entered into an agreement with the Minister of National Defence. Under the terms of the agreement, the School Division leases land, on which the new Guthrie School is located, from the Minister in the amount of \$1.00 per annum for a period of twenty-five years commencing on September 1, 2000 and continuing until August 31, 2025. The School Division has the option to renew the lease for a further twenty-five year term under the same terms and conditions provided the School Division notifies the Minister at least twelve months prior to the expiry of the present lease term of its intention to exercise this option.

Additionally, upon termination of the lease by either the School Division or the Minister, the School Division shall, at the choice of the Minister either, convey ownership of the new Guthrie School to the Minister for nominal consideration of \$1.00, or demolish the school at its sole expense.

(b) Contingent Asset

The School Division is a member of a reciprocal insurance exchange called ASBIE. A portion of the premiums paid each year represents equity contributions to the insurance fund. These payments have been recorded as expenditures in the financial statements, as the value of equity is subject to liability claims and is not an asset that the School Division can liquidate.

STURGEON SCHOOL DIVISION NO. 24

NOTES TO FINANCIAL STATEMENTS (CONT'D)

AUGUST 31, 2012

22. FINANCIAL INSTRUMENTS

The School Division's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities, and long-term debt. It is management's opinion that the School Division is not exposed to significant interest, currency or credit risks arising from these financial instruments. Unless otherwise noted, the fair values of these financial instruments approximate their carrying values. The jurisdiction has invested surplus funds in accordance with Section 60 of the *School Act* and Section 5 of the *Trustees' Act*.

23. RELATED PARTY TRANSACTIONS

The School Division is controlled by the Government of Alberta. During the year the School Division had the following transactions with the Government of Alberta:

	<u>Assets</u>	<u>Liabilities</u>	<u>Revenues</u>	<u>Expenses</u>
Government of Alberta				
Education	\$ 922,333	\$ -	\$ 53,733,709	\$ -
Finance	29,509	29,509	61,800	61,800
Other	<u>-</u>	<u>-</u>	<u>459,357</u>	<u>-</u>
Total 2011-12	\$ <u>951,842</u>	\$ <u>29,509</u>	\$ <u>54,254,866</u>	\$ <u>61,800</u>
Total 2010-11	\$ <u>485,895</u>	\$ <u>39,358</u>	\$ <u>51,744,818</u>	\$ <u>81,550</u>

The transactions are recorded at their exchange amounts as agreed to by the related parties.

24. ECONOMIC DEPENDENCE ON RELATED THIRD PARTY

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

25. ADDITIONAL CASH FLOW INFORMATION

The School Division's cash payments for interest on long-term debt during 2012 were \$71,649 (2011 - \$91,399).

The School Division received cash interest payments of \$45,919 during 2012 (2011 - \$62,324).

26. OTHER SALES AND SERVICES

	<u>2012</u> (Budget) (Note 27)	<u>2012</u> (Actual)	<u>2011</u> (Actual)
Other sales and services	\$ 675,050	\$ 866,413	\$ 1,076,075
Secondments	417,000	254,713	294,624
Cafeteria recovery	<u>65,000</u>	<u>86,432</u>	<u>37,816</u>
	\$ <u>1,157,050</u>	\$ <u>1,207,558</u>	\$ <u>1,408,515</u>

STURGEON SCHOOL DIVISION NO. 24
NOTES TO FINANCIAL STATEMENTS (CONT'D)

AUGUST 31, 2012

27. BUDGET FIGURES

The budget was prepared by the School Division and approved by the Board of Trustees. It is presented for information purposes only.

28. CHANGE IN ACCOUNTING POLICY

Effective for the 2012 fiscal year Alberta Education required school divisions in Alberta to report contributions made by Alberta Education to the Alberta Teachers Retirement Fund as Alberta Education revenue and a corresponding amount as certificated benefits expense. This change in accounting policy has been accounted for retrospectively and comparative figures have been restated by increasing Government of Alberta revenue and salaries, wages, and benefits by \$2,363,399.

29. COMPARATIVE FIGURES

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

STURGEON SCHOOL DIVISION NO. 24

Schedule I

SCHEDULE OF SERVICES, CONTRACTS AND SUPPLIES

FOR THE YEAR ENDED AUGUST 31, 2012

	<u>2012</u>	<u>2011</u>
Contracted services	\$ 5,760,591	\$ 5,409,882
Materials and supply	2,322,127	2,249,226
School generated funds	1,387,511	1,408,605
Maintenance and repairs	1,117,706	899,095
Utilities	820,724	906,491
Office	661,403	590,881
Travel	243,067	238,684
Professional development	217,413	205,113
Insurance	215,750	215,770
Rentals	165,074	177,762
Scholarships	<u>30,850</u>	<u>31,450</u>
	<u>\$12,942,216</u>	<u>\$12,332,959</u>



Memorandum

Date: September 11, 2013
To: Committee of the Whole
From: Michele Dick, Superintendent
Subject: Public Disclosure of Expenses

Background:

Attached for trustee information is a copy of a memo from the Government of Alberta regarding public disclosure of expenses. While school jurisdictions are not required to implement such a process the Minister does encourage Boards to consider such an undertaking. Trustees should note that a summary of expenses for members of the Board, Superintendent and Secretary-Treasurer are available to the public on our yearly audited financial statements.

COMMITTEE 7.4

September 5, 2012

Alberta to lead the country on expense transparency and reporting

Calgary... Premier Alison Redford's government has announced a robust expense disclosure policy that broadens the scope of reporting, increases oversight and provides greater detail than any other province in Canada.

"My commitment to Albertans to provide greater transparency and accountability has been consistent from my first day as Premier. This is a priority for me," said Premier Redford. "This new travel and expense disclosure policy is a significant step in our ongoing effort to create a government that is more accountable to Albertans and at the same time our government will lead the country with respect to online disclosure of expenses."

The new disclosure requirements will provide greater detail on travel, accommodation, meal, and hospitality expenses, and will apply to Ministers and Associate Ministers and their political staff, members of the government caucus, senior officials appointed by Order in Council and paid directly by government; Deputy Ministers and executive managers in the Alberta Public Service.

"This government is putting in place a more comprehensive disclosure policy and proactively posting expenses online as part of the Premier's commitment to greater openness and transparency," said Manmeet Bhullar, Minister of Service Alberta. "We expect that Agencies, Boards and Commissions will follow our lead and apply this policy."

"Reporting more details, more frequently is a good reminder that government members and executives are not only accountable to the people who sign off on their expense claims but also directly to the citizens of the province," said Don Scott, Associate Minister of Accountability, Transparency and Transformation.

The new disclosure policy was developed through a review of the government's current disclosure policies, an evaluation of best practises in other jurisdictions and in discussions with Alberta's Information and Privacy Commissioner. The Privacy Commissioner will be asked to review the policy in one year to ensure the Alberta government continues to employ best practise standards.

The policy is being referred to Treasury Board committee and will be brought into force by a Treasury Board Directive.

The expense and disclosure policy will be in place on a go-forward basis October 1 and reported on a bi-monthly basis. The first report will be available in December. Once system

changes are in place reports will be generated directly from the government financial systems to demonstrate integrity and authenticity of disclosed information.

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Backgrounders: Public Disclosure of Travel and Expenses Policy, and Travel, Meal and Hospitality Expenses Policy

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