



**BOARD OF TRUSTEES
ELK ISLAND PUBLIC SCHOOLS**

REGULAR
SESSION

THURSDAY, OCTOBER 28, 2021

Board Room
Central Services
Administration Building

AGENDA

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

- 1:00 pm 1. **CALL TO ORDER** Board Chair Elect
2. **IN CAMERA SESSION**
- 1:30 pm **LAND AND PEOPLE ACKNOWLEDGEMENT** C. Devin/J. Albert
(verbal)
3. **AMENDMENTS TO AGENDA / ADOPTION OF AGENDA**
4. **APPROVAL OF MINUTES**
4.1 Board Meeting – Sept. 16, 2021 (encl.)
4.2 Board Special Meeting – Sept. 20, 2021 (encl.)
5. **CHAIR REPORT** Board Chair Elect
5.1 Read In Week – Oct. 4 to 8, 2021 (verbal)
5.2 Committee of School Councils (COSC) – Oct. 6, 2021
5.3 ASBA Board Chairs’ Meeting – Oct. 12, 2021
6. **SUPERINTENDENT REPORT** M. Liguori
6.1 Read In Week – Oct. 4 to 8, 2021 (verbal)
6.2 World Teachers’ Day – Oct. 5, 2021
6.3 Committee of School Councils (COSC) – Oct. 6, 2021
7. **COMMENTS FROM THE PUBLIC AND STAFF
GROUP REPRESENTATIVES**
- ASSOCIATION/LOCAL REPORTS**
8. **ASBA ZONE 2/3 REPORT** C. Holowaychuk
Meeting held Sept. 24, 2021 (verbal)
9. **ATA LOCAL REPORT** D. Zielke
(verbal)
- BUSINESS ARISING FROM PREVIOUS MEETING**
- NEW BUSINESS**
10. **BUSINESS ARISING FROM IN CAMERA**

11. **2022-23 MODULAR CLASSROOM PLAN** M. Liguori/B. Dragon
(encl.)

COMMITTEE REPORT

12. **STUDENT EXPULSION COMMITTEE** R. Footz
Meetings held Sept. 23, Oct. 4 and 26, 2021 (verbal)

REPORTS FOR INFORMATION

13. **UNAUDITED FINANCIAL REPORT FOR THE YEAR ENDED AUG. 31, 2021** M. Liguori/L. Lewis
(encl.)

14. **UNAUDITED ACCUMULATED SURPLUS AT AUG. 31, 2021** M. Liguori/L. Lewis
(encl.)

15. **2021-22 ENROLMENT REPORT** M. Liguori/C. Cole
(encl.)

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

ADJOURNMENT

RECOMMENDATIONS TO OCT. 28, 2021 BOARD OF TRUSTEES

2. That the Board meet In Camera.
That the Board revert to Regular Session.

Land and People Acknowledgement

3. That the Agenda be adopted as amended or as circulated.
- 4.1. That the Board of Trustees approve the Minutes of Sept. 16, 2021 Board Meeting as amended or as circulated.
- 4.2. That the Board of Trustees approve the Minutes of Sept. 20, 2021 Board Special Meeting as amended or as circulated.
5. That the Board of Trustees receive for information the Chair report.
6. That the Board of Trustees receive for information the Superintendent report.
7. *Comments from the Public and Staff Group Representatives*
8. That the Board of Trustees receive the report from the representative of the ASBA Zone 2/3 for information.
9. That the Board of Trustees receive the report from the representative of the ATA Local #28 for information.
10. *Business Arising from In Camera.*
11. That the Board of Trustees direct administration to request funding to:
 - relocate three modular classrooms to SouthPointe School from Fultonvale Elementary Junior High;
 - replace three modular classrooms with four new modular classrooms at James Mowat Elementary; and
 - demolish three modular classrooms at Uncas Elementary.
12. That the Board of Trustees receive for information the report from the Student Expulsion Committee meetings held Sept. 23, Oct. 4 and 26, 2021.
13. That the Board of Trustees receive for information the Unaudited Financial Report for the period Sept. 1, 2020 to Aug. 31, 2021 for Elk Island Public Schools.

14. That the Board of Trustees receive for information the Unaudited Accumulated Surplus at Aug. 31, 2021.
15. That the Board of Trustees receive for information the Sept. 29, 2021, Enrolment Report for the 2021-22 school year for Elk Island Public Schools.



BOARD MEETING MINUTES

September 16, 2021

The regular meeting of the Elk Island Public Schools Board of Trustees was held on Thursday, Sept. 16, 2021, in the Board Room, Central Services, Sherwood Park, Alberta. The Board of Trustees meeting convened with Board Chair Trina Boymook calling the meeting to order at 9:00 a.m.

BOARD MEMBERS PRESENT

Via video conference

T. Boymook, Board Chair

C. Holowaychuk, Vice-Chair

R. Footz

S. Gordon

A. Hubick

D. Irwin

J. Seutter

H. Stadnick

H. Wall

ADMINISTRATION PRESENT

M. Liguori, Superintendent

S. Stoddard, Associate Superintendent

B. Billey, Associate Superintendent

C. Cole, Secretary-Treasurer

C. Langford-Pickering, Executive Assistant/Recording Secretary

CALL TO ORDER

Meeting called to order at 9:00 a.m. with all trustees noted above in attendance.

IN CAMERA SESSION

144/2021 | Trustee Wall moved: That the Board meet in camera (9:00 a.m.).

CARRIED UNANIMOUSLY

145/2021 | Trustee Irwin moved: That the Board revert to regular session (9:53 a.m.).

CARRIED UNANIMOUSLY

The Board recessed at 9:53 a.m. and reconvened at 10:00 a.m. with all trustees noted above in attendance.

TREATY 6 ACKNOWLEDGMENT

Board Chair Boymook called the meeting to order and acknowledged with respect the history, spirituality, and culture and languages of the First Nations people with whom Treaty 6 was entered into, the territory wherein EIPS resides. We acknowledge our responsibility as Treaty members. We also honour the heritage and gifts of the Métis people.

AGENDA

Board Chair Boymook called for additions or deletions to the Agenda.

146/2021 | Vice-Chair Holowaychuk moved: That the Agenda be adopted, as circulated.
CARRIED UNANIMOUSLY

APPROVAL OF MINUTES

Board Chair Boymook called for confirmation of the Aug. 26, 2021 Board Meeting Minutes.

147/2021 | Trustee Hubick moved: That the Board of Trustees approve the Minutes of Aug. 26, 2021 Board Meeting, as circulated.
CARRIED UNANIMOUSLY

Board Chair Boymook called for confirmation of the Sept. 2, 2021 Board Special Meeting Minutes.

148/2021 | Trustee Seutter moved: That the Board of Trustees approve the Minutes of Sept. 2, 2021 Board Special Meeting, as circulated.
CARRIED UNANIMOUSLY

CHAIR REPORT

Board Chair Boymook presented the Chair's report.

Trustee Gordon arrived at 10:04 a.m.

149/2021 | Board Chair Boymook moved: That the Board of Trustees receive the Chair's report for information.
CARRIED UNANIMOUSLY

SUPERINTENDENT REPORT

Superintendent Liguori presented the Superintendent's report.

150/2021 | Trustee Stadnick moved: That the Board of Trustees receive the Superintendent's report for information.
CARRIED UNANIMOUSLY

COMMENTS, PRESENTATIONS AND DELEGATIONS AT BOARD MEETINGS

No comments, presentations and delegations were presented.

Association and Local Reports

ATA LOCAL REPORT

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

151/2021 | Trustee Gordon moved: That the Board of Trustees receive the report from the representative of the ATA Local #28 for information.
CARRIED UNANIMOUSLY

Business Arising from Previous Meeting

No business arising from the previous meeting.

New Business

BUSINESS ARISING FROM IN CAMERA

No business arising from in camera.

READ IN WEEK 2021

Board Chair Boymook presented to the Board information on this year's READ IN Week 2021, October 4 to 8, 2021. The goal of READ IN Week is to encourage a lifelong love of reading and enhance literacy awareness involving students, staff, parents, and community members. The theme of this year's event is, "To Each Their Own Story".

Board Chair Boymook read and signed the READ IN Week 2021 Resolution:

WHEREAS READ IN recognizes that reading is important for the development of the intellectual, emotional, and social facets of the individual;

WHEREAS reading opens doors to discovery and provides unlimited opportunities for adventure, enjoyment and learning for people of all ages;

WHEREAS literacy is crucial for community development and economic progress;

WHEREAS the Elk Island Public School Board is proud to celebrate learning and life-long education;

Therefore, be it resolved THAT the Elk Island Public School Board supports READ IN Week, October 4 to 8, 2021, and encourages related activities with the schools.

152/2021 | Board Chair Boymook moved: That the Elk Island Public School Board supports READ IN Week, October 4 to 8, 2021, and encourages related activities with the schools.

CARRIED UNANIMOUSLY

TRUSTEE REMUNERATION

Secretary-Treasurer Cole presented to the Board for approval the trustees' remuneration 2021-22.

153/2021 | Trustee Footz moved: That the Board of Trustees approve that trustees' remuneration for the 2021-22 year remain the same as the prior year.

CARRIED UNANIMOUSLY

Committee Reports

No Committee reports were presented.

Reports for Information

FACILITY SERVICES – 2020-21 SUMMER PROJECTS UPDATE

Superintendent Liguori presented to the Board for information the 2020-21 Summer Projects update.

Trustee Footz left the meeting at 10:25 a.m.

154/2021 | Trustee Irwin moved: That the Board of Trustees receive for information the Facility Services – 2020-21 Summer Projects update.

CARRIED UNANIMOUSLY

Trustees' Report, Notices of Motion and Request for Information

Reports by trustees were presented.

Trustee Footz returned at 10:32 a.m.

ADJOURNMENT

Board Chair Boymook declared the meeting adjourned at 10:34 a.m.

Trina Boymook, Board Chair

Mark Liguori, Superintendent



BOARD MEETING MINUTES

September 20, 2021

The special meeting of the Elk Island Public Schools Board of Trustees was held on Monday, Sept. 20, 2021, in the Boardroom, Central Services, Sherwood Park, Alberta. The Board of Trustees meeting convened with Board Chair Trina Boymook calling the meeting to order at 1:10 p.m.

BOARD MEMBERS PRESENT

Via video conference:

T. Boymook, Board Chair
C. Holowaychuk, Vice-Chair
R. Footz
S. Gordon
D. Irwin
A. Hubick
J. Seutter
H. Stadnick

BOARD MEMBER ABSENT

H. Wall

ADMINISTRATION PRESENT

M. Liguori, Superintendent
B. Billey, Associate Superintendent, Human Resources
S. Stoddard, Associate Superintendent, Supports for Students
C. Cole, Secretary-Treasurer
L. Weder, Director, Student Transportation
L. McNabb, Director, Communication Services
C. Langford-Pickering, Executive Assistant/Recording Secretary

CALL TO ORDER

Board Chair Boymook called the meeting to order at 1:10 p.m. with all trustees noted above in attendance.

TREATY 6 ACKNOWLEDGMENT

Board Chair Boymook called the meeting to order and acknowledged with respect the history, spirituality, and culture and languages of the First Nations people with whom Treaty 6 was entered into, the territory wherein EIPS resides. We acknowledge our responsibility as Treaty members. We also honour the heritage and gifts of the Métis people.

AGENDA

Board Chair noted that all trustees waived notice of the Special Meeting. It was noted that no items could be added to the agenda as one trustee is absent from the meeting. Board Chair called to accept the Agenda as presented.

155/2021 | Trustee Irwin moved: That the Agenda be adopted, as circulated.

CARRIED UNANIMOUSLY

New Business

2021-22 BUDGET UPDATE AND REQUEST FOR DIVISION UNALLOCATED RESERVES

Secretary-Treasurer Cole presented a recommendation to the Board to support an increase in use of reserves for 2021-22 up to \$325,000 from Division Unallocated Reserves for Student Transportation due to the reduction in fee ridership revenue.

Secretary-Treasurer Cole highlighted updates to the budget which included: updated projection of Division Unallocated Reserves for August 31, 2022, changes to accounting estimates for 2020-21, a change due to COVID Mitigation Grant Recognition (timing difference only), 2021-22 enrolment update, Student Transportation update, 2021-22 changes to Budget estimates, and contingency update for 2021-22.

Board Chair opened the floor for discussion.

156/2021 | Trustee Footz moved: That the Board of Trustees approve an increase in use of reserves for 2021–22 from Division Unallocated Reserves up to \$325,000 for Student Transportation due to the reduction in fee ridership revenue.

CARRIED UNANIMOUSLY

ADJOURNMENT

Board Chair Boymook declared the meeting adjourned at 1:40 p.m.

Trina Boymook, Board Chair

Mark Liguori, Superintendent



RECOMMENDATION REPORT

Page 1 of 2

DATE: Oct. 28, 2021

TO: Board of Trustees

FROM: Mark Liguori, Superintendent

SUBJECT: 2022-23 Modular Classroom Plan

ORIGINATOR: Calvin Wait, Director, Facility Services

RESOURCE STAFF: Brent Dragon, Planner, Facility Services
Robert Derech, Assistant Director, Facility Services

REFERENCE: *Alberta Education's School Capital Manual*
Section 10, Modular Classroom Program

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

EIPS GOAL: Quality infrastructure for all.

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

RECOMMENDATION:

That the Board of Trustees direct administration to request funding to:

- relocate three modular classrooms to SouthPointe School from Fultonvale Elementary Junior High;
- replace three modular classrooms with four new modular classrooms at James Mowat Elementary; and
- demolish three modular classrooms at Uncas Elementary.

BACKGROUND:

Elk Island Public Schools (EIPS) 2022-23 Modular Classroom Plan outlines the Division's highest priorities for modular classroom requests. Modular classrooms are standard classroom units built centrally and distributed to schools to ease enrolment pressures in high-growth areas. Modular classrooms are funded through Section 10, "Modular Classroom Program" of the *School Capital Manual, March 2015* (see Appendix A).

Every year, requests for modular classrooms—for the following school year—are due by November 1. Alberta Education then reviews and considers each division's modular submission. Modular classrooms are requested under three categories: new or replacement units, relocation of existing units and the demolition of ageing units. Typically, Alberta Education provides funding for new modular classrooms or the relocation of modular classrooms when enrolment pressures at a school are projected to exceed and remain above 100 per cent utilization. Funding for demolishing modular classrooms is usually granted by Alberta Education if health and safety issues are identified. Alberta Education also considers enrolment pressures within the context of the surrounding schools. For this reason, EIPS evaluates modular classroom needs at the school level and considers enrolment and space requirements at the sector level when developing a modular classroom request.



RECOMMENDATION REPORT

The purpose of the 2022-23 Modular Classroom Plan is to accommodate short-term enrolment pressures and provide alternative options to ensure students have access to high-quality learning spaces. Modular classrooms are flexible infrastructure and should be deployed to meet short-term enrolment issues across the Division.

COMMUNICATION PLAN:

The following communication will occur if/when the recommendation is approved:

1. A completed modular classroom program request form will be submitted to Alberta Education for approval.
2. If/when Alberta Education approves the request(s):
 - a. the applicable school administrator(s) will be advised of the approval and provided with approximate delivery dates.
 - b. A prep sheet will be prepared for Alberta Infrastructure that includes an estimate of the unit cost, school site plan and work plan.
 - c. A cost estimate for any required connecting links will be brought to the Board of Trustees which will reflect the costs associated with approved projects.

ATTACHMENT(S):

1. 2022-23 Modular Classroom Plan
2. Appendix A: Section 10, "Modular Classroom Program," *School Capital Manual, March 2015*
3. Appendix B: Modular Classrooms by School by Sector

CC:



2022-23 Modular Classroom Plan

Oct. 28, 2021

1. Background

Table 1 summarizes the modular classroom requests made by the EIPS over the last five years. Since the opening of SouthPointe School EIPS has worked to expand the school through the addition of modular classrooms. When SouthPointe School opened in 2017, it had four modular classrooms. During the summer of 2019 three modular classrooms were relocated to SouthPointe School from Mundare School. It should be noted that in June 2019, the Board of Trustees approved an expenditure of \$300,000 from the Division's unallocated reserves to fund this relocation. In 2019-20, EIPS completed the relocated one modular classroom to SouthPointe School from Wye Elementary. This relocation was funded as part of the grant agreement for the Heritage Hills Elementary capital project. With the approval for the relocation of six modular classrooms as part of the 2021-22 Modular Classroom Plan of which SouthPointe School received four the school now has 12 modular classrooms. To accommodate the school's intended buildout capacity, of 800 student spaces, an additional four modular classrooms are required to bring the total up to 16 units.

Table 1 outlines the modular classroom program submission to Alberta Education over the last five plans.

Plan Year	Receiving School	Donor School	Number Requested	Request Type	Approved
2021-22	SouthPointe School	Pine Street Elementary	2	Relocation	Yes
	SouthPointe School	École Campbelltown	2	Relocation	Yes
	Ardrossan Junior Senior High	École Campbelltown	2	Relocation	Yes
2020-21	SouthPointe School	Wye Elementary	1	Relocation	No*
	SouthPointe School	Pine Street Elementary	2	Relocation	No
	SouthPointe School	École Campbelltown	2	Relocation	No
2019-20	Ardrossan Junior Senior High		2	Demolition	Yes**
	Uncas Elementary		1	Demolition	Yes
	SouthPointe School		4	New	No
	École Campbelltown		1	Replacement	Yes
2018-19	SouthPointe School		4	New	No
	Fort Saskatchewan Christian		1	New	Yes
	Ministik School		3	Demolition	Yes
2017-18	Mills Haven Elementary		2	New	Yes
	Ministik School		3	Replacement	No
	Wes Hosford Elementary		8	Replacement	Yes

* Approved under the grant agreement for Heritage Hills Elementary.

**Approval granted for the demolition of two modular classrooms at Ardrossan Junior Senior High. The remaining four modular classrooms were demolished using Infrastructure Maintenance and Renewal (IMR) funding.

On November 1, 2020 EIPS submitted a request to relocate four modular classrooms to Southpointe School. Two were to be relocated from Ecole Campbelltown and the other two were to come from Pine Street Elementary. In March 2021, it was announced that Budget 2021 provided an additional \$60 million to complete additional modular classroom projects. This increased the total funding of the modular classroom program to \$85 million. Alberta Education requested jurisdictions to evaluate their 2021-22 submissions and to make changes if necessary. EIPS reviewed the 2021-22 Modular Classroom Plan in relation to the 2021-22 registration process. As noted in the 2021-22 Modular Classroom Plan EIPS would monitor the enrolment of Ardrossan Junior Senior High. Registrations for Ardrossan Junior Senior High indicated September 2021 would see an increase in enrolment. Therefore, EIPS submitted a request to relocate two modular classrooms to Ardrossan Junior Senior High from Ecole Campbelltown. EIPS received notice from Alberta Education in May 2021 that the relocation of all six modular classrooms had been approved.

Table 2 provides a summary for the classroom submissions by project type for the last five years.

Request Type	Requested	Approved	Denied
Replacement	12	9	3
Relocation	11	6	5
Demolition	6	6	0
New	11	3	8
Total	40	24	16

*Does not consider the four board demolished Ardrossan Junior Senior Modular Classrooms or the three modular classrooms relocated to SouthPointe from Mundare School.

Table 2 provides an overview of the number of projects requested, approved and denied. It should be noted that EIPS has shifted to relocating modular classrooms where possible to meet the needs of the community. Before a request is made to relocate a modular classroom EIPS considers the medium to long-term programming and enrolment needs of the donor school.

Overall, EIPS has 118 modular classrooms located at 19 school facilities.

Table 3 provides a summary of the number of modular classrooms at each EIPS facility.

Schools	Number of Modular Classrooms	Average Age	Total Student Capacity
Ardrossan Elementary	10	4	212
Ardrossan Junior Senior High	2	8	42
Clover Bar Junior High	2	18	42
École Campbelltown	6	9	130
F.R. Haythorne Junior High	2	20	44
Fort Saskatchewan Christian	3	6	60
Fort Saskatchewan Elementary	7	9	158
Fultonvale Elementary Junior High	13	7	283
Glen Allan Elementary	4	31	88
James Mowat Elementary	9	38	226
Lakeland Ridge	6	13	132
Mills Haven Elementary	4	5	88
Pine Street Elementary	2	17	46
SouthPointe School	12	6	250
Uncas Elementary	3	43	63
Wes Hosford Elementary	13	7	262
Westboro Elementary	2	46	38
Win Ferguson Elementary	12	31	252
Woodbridge Farms Elementary	6	40	126
Grand Total	118	16	2,542

The average age of modular classrooms across the Division has increased to 16 years from 15 years as no new modular classrooms have been received. Table 3 indicates many schools have old modular classrooms that are well beyond their anticipated lifecycle of 25 years. Table 3 also illustrates modular classrooms account for 2,542 student spaces across the Division. See Appendix B for a detailed breakdown of modular classrooms by school by sector.

EIPS has a total 21,866 student spaces, not including leased facilities or space leased to community organizations. As shown in the figure below modular classrooms account for 12 per cent of the Division’s total capacity. The management and effective use of these spaces are vital to accommodating students over the short and medium term.

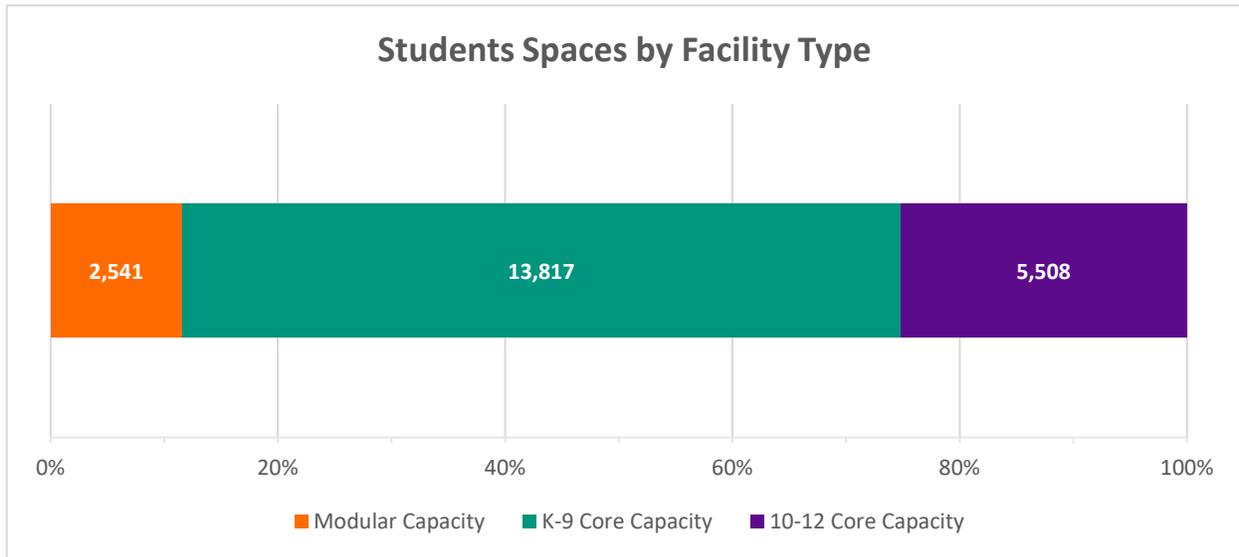


Figure 1 illustrates the proportion of students spaces categorized by facility type, modular classroom, K-9 core capacity and 10-12 core capacity.

The above figure represents the proportion of student spaces categorized by facility type.

- Modular capacity accounts for the 118 modular classrooms space in the 2020-21 Area Capacity and Utilization Report (ACU).
- Kindergarten to Grade 9 core capacity accounts for all kindergarten to Grade 9 student spaces in core infrastructure.
- Grades 10 to 12 core capacity accounts for all Grade 10 to Grade 12 student spaces in core infrastructure.

NOTE: The data includes Fort Saskatchewan Christian and excludes colony schools, Strathcona Christian Academy Elementary, Strathcona Christian Academy Secondary, Next Step and Elk Island Youth Ranch Learning Centre.

2. Determination of Need

Conversations with Alberta Education indicated funding for new modular classrooms and the relocation of modular classrooms occurs when enrolment pressures at a school are projected to exceed 100 per cent utilization. Funding for the demolition of modular classrooms is usually granted by Alberta Education if health and safety issues are present. Alberta Education also considers enrolment pressures within the context of the surrounding schools. For this reason, EIPS evaluates modular classroom needs at the school level and considers enrolment and space requirements at the sector level when developing all modular classroom requests.

The foundation of the analysis focused on a review of the 2020-21 Area Capacity and Utilization Report, which looks at 35 of the Division’s 43 schools—colony schools, Strathcona Christian Academy Elementary, Strathcona Christian Academy Secondary, Next Step and Elk Island Youth Ranch Learning Centre are not considered for modular classrooms. In developing this report historical utilization rates and enrolment projections were reviewed for all 35 schools. Of the 35 schools, 11 had utilization rates at or above 80 per cent. This is down from 13 schools in the 2021-22 Modular Classroom Plan.

Table 4 outlines the official and projected utilization rates for the 11 schools with utilization rates above 80 per cent in the 2020-21 ACU report. The table also estimates each school's utilization for the next five years. Estimated utilization rates are based on adjusted enrolment projections. The net capacity of schools is adjusted to reflect the 2020-21 summer modular projects.

2021-22 OEL Boundary Status	School Name	2019-20 Official Net Capacity	2020-21 Official Utilization	Estimated Utilization				
				2021-22	2022-23	2023-24	2024-25	2025-26
Open	Ardrossan Elementary	620	81%	89%	90%	88%	87%	87%
Open	Wes Hosford Elementary	496	81%	77%	72%	73%	72%	68%
Closed	Sherwood Heights Junior High	753	88%	88%	90%	90%	96%	99%
Open	Win Ferguson Elementary	471	88%	84%	85%	88%	90%	93%
Closed	SouthPointe School	695*	89%	86%	92%	96%	100%	102%
Open	F.R. Haythorne Junior High	735	91%	95%	93%	90%	88%	86%
Open	Fort Saskatchewan Christian	422	91%	86%	88%	88%	88%	90%
Closed	James Mowat Elementary	418	92%	95%	101%	104%	105%	107%
Closed	Lakeland Ridge School	856	93%	89%	87%	81%	79%	75%
Closed	Davidson Creek Elementary	594	97%	98%	103%	107%	107%	104%
Closed	Ardrossan Junior Senior High	903*	102%	96%	97%	100%	100%	98%

*Estimated utilization rates for SouthPointe School and Ardrossan Junior Senior High are based on an unofficial net capacity resulting from the relocation of modular classrooms approved under the 2021-22 Modular Classroom Plan.

Enrolment projections for Wes Hosford Elementary and Lakeland Ridge School indicate annual enrolment decline. Two schools, Ardrossan Elementary and F.R. Haythorne Junior High are anticipated to have an enrolment increase. In the case of Ardrossan Elementary, enrolment is anticipated to remain relatively stable after the initial increase. In contrast, the enrolment at F.R. Haythorne Junior High is anticipated to decline steadily over the five-year horizon. Enrolment at Fort Saskatchewan Christian and Win Ferguson Elementary are anticipated to experience an initial enrolment decline followed by a gradual increase to current enrolment levels. The addition of two modular classrooms to Ardrossan Junior Senior has provided sufficient capacity to support the anticipated enrolment over the next five years. No additional modular classrooms are required for these seven schools to accommodate their anticipated enrolment for the 2022-23 school year.

Enrolment projections indicate an increase to the remaining four schools. Current trends for Sherwood Heights Junior High do not indicate that enrolment will over subscribe the school within the five-year horizon. This is in part due to the closed boundaries implemented for the 2021-22 school year. Continued monitoring of the enrolment at Sherwood Heights Junior High is recommended. SouthPointe School, James Mowat Elementary, and Davidson Creek Elementary are projected to become oversubscribed within the next five years.

Despite the addition of four modular classrooms at SouthPointe School, it is anticipated that the utilization will reach 100 per cent capacity by 2024-25. SouthPointe School has maintained closed boundaries since opening in 2017.

James Mowat Elementary is anticipated to achieve a utilization of 101 per cent by 2022-23. The average age of the school's nine modular classrooms is 38 years. Site limitations, building layout and parking capacity must be reviewed to assess the ability of adding additional modular classrooms to James Mowat Elementary.

Davidson Creek Elementary School is anticipated to achieve a utilization rate of 103% for 2022-23 school year. The boundary for Davidson Creek Elementary was closed for the 2020-21 school year. Site limitations and building layout limit the Division's ability to add modular classrooms at Davidson Creek Elementary.

3. Modular Classrooms End of Life Cycle Review

New to the 2022-23 Modular Classroom Plan is a review of modular classrooms beyond their expected life cycle in underutilized schools. For the purposes of this report an underutilized school is one with an official utilization below 60 per cent. A modular classroom has an expected life cycle of 25 years. The only school that meets modular classroom age and utilization criteria is Uncas Elementary. In 2020-21 Uncas Elementary had a utilization of 55 per cent. In the 2019-20 Modular Classroom Plan year, one modular classroom was demolished at Uncas Elementary (see. Table 1). The three remaining modular classrooms are of similar age and condition. The modular classrooms were constructed in 1978. The demolition of these three modular classrooms would help right-size the school’s capacity over the long term.

Table 5 outlines the official and projected utilization rates for Uncas Elementary. The table also estimates each school's utilization for the next five years. Estimated utilization rates are based on adjusted enrolment projections.

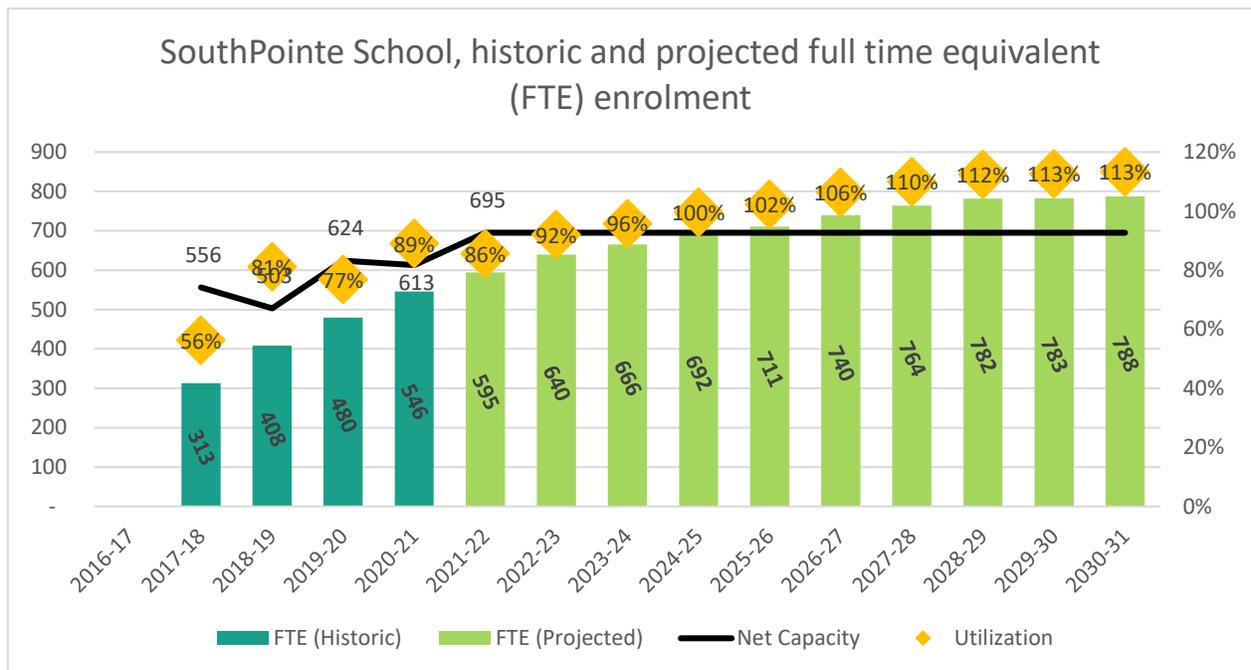
2021-22 OEL Boundary Status	School Name	2019-20 Official Net Capacity	2020-21 Official Utilization	Estimated Utilization				
				2021-22	2022-23	2023-24	2024-25	2025-26
Open	Uncas Elementary	349	55%	57%	58%	52%	49%	46%

4. Needs Analysis

In summary, modular classrooms are not the optimal solution for Davidson Creek Elementary. As result, EIPS will evaluate alternative solutions for the enrolment pressures at this school.

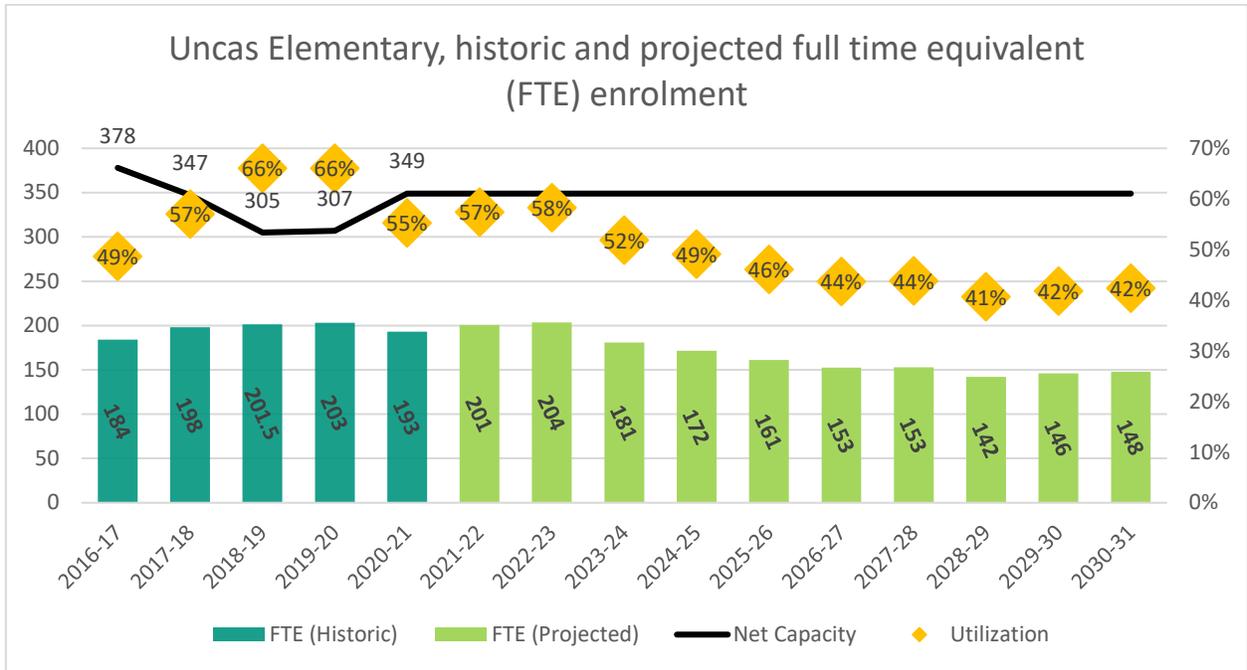
The enrolment expected at SouthPointe School continues to increase and modular classrooms will be required no later than the 2024-25 school year. Uncas Elementary is anticipated to maintain a low utilization beyond the 2025-26 horizon. James Mowat Elementary is expected to exceed 100 per cent utilization for the 2022-23 school year. In addition, several of the modular classrooms at James Mowat Elementary and Uncas Elementary are in poor condition.

SouthPointe School



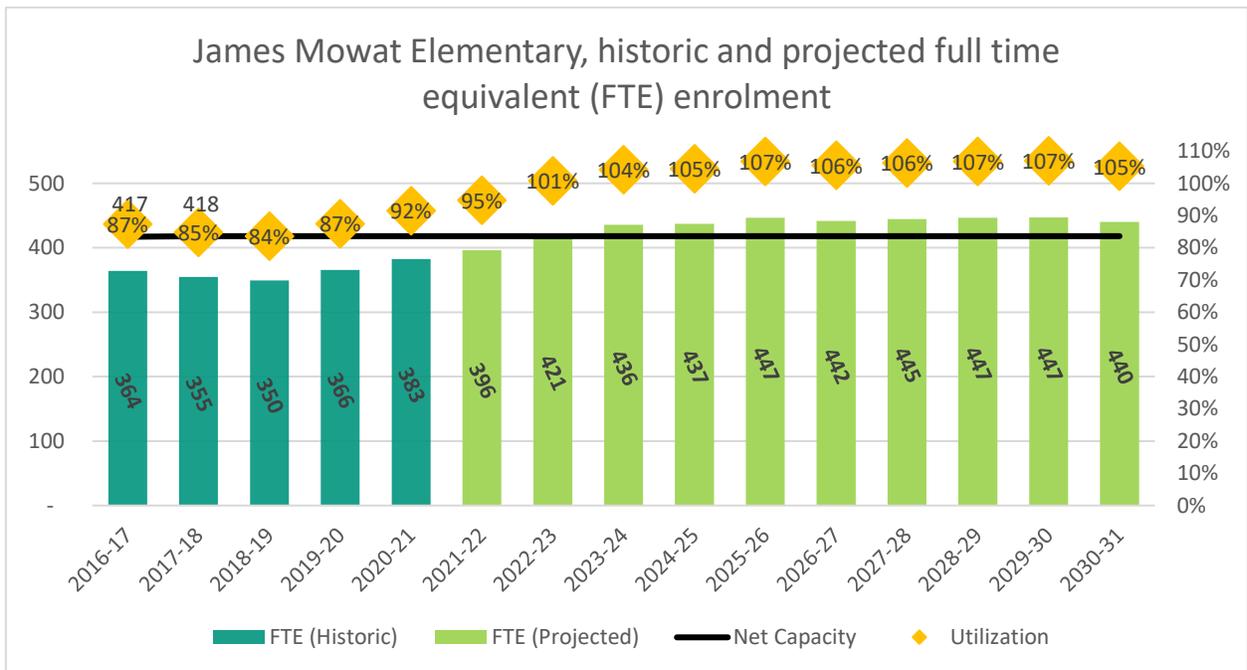
SouthPointe School is anticipated to have a 100 per cent utilization rate by 2024-25. If additional modular classrooms are not provided enrolment pressures will approach 113 per cent by 2029-30.

Uncas Elementary



Uncas Elementary is anticipated to experience low utilization over the next ten years. Utilization is not anticipated to exceed 60 per cent and current trends indicate the school could have a utilization as low as 41 per cent by 2028-29. It should be noted that EIPS currently leases two of the three modular classrooms to a for-profit out of school care provider.

James Mowat Elementary



James Mowat Elementary is anticipated to experience a utilization rate of 101 per cent for the 2022-23 school year. Utilization is anticipated to increase to 107 per cent by 2025-26 and remain above 105 per cent until 2030-31.

5. Recommendation

To address the need for modular classrooms at SouthPointe School, EIPS must consider the type of modular classroom required and if relocation is feasible. There are three types of modular classroom units:

- A-Type – includes a corridor;
- B-Type –does not include a corridor; and
- a washroom unit – available for both an A-Type and B-Type.

Each modular classroom type is also available in heavy-duty construction. Modular classrooms can be attached directly to a school or attached to a school using a connecting link. The cost of a connecting link is the responsibility of the Division.

5.1.Recommendation Summary

The request for Southpoint School is to relocate four B-Type Modular Classrooms from Fultonvale Elementary Junior High.

The request for Uncas Elementary will result in the demolition of three modular classrooms and the reclamation of the site.

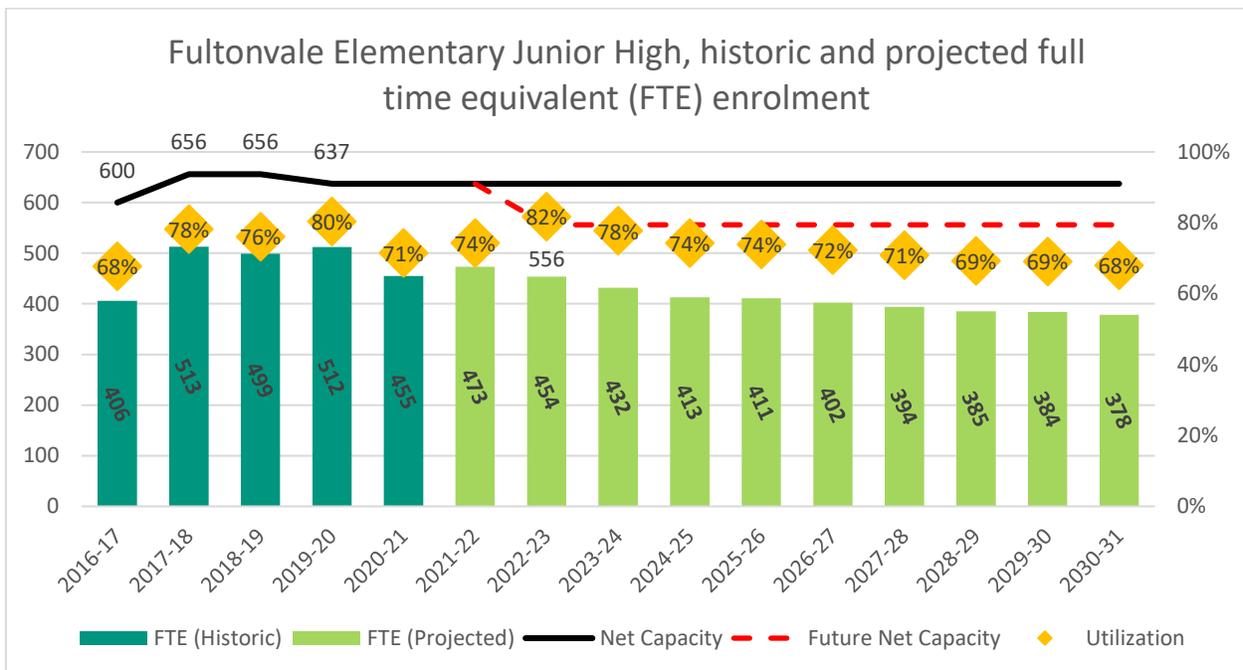
The request at James Mowat Elementary will have three modular classrooms replaced with three new A-Type modular classrooms and one A-Type modular classroom relocated to James Mowat Elementary from Fultonvale Elementary Junior High.

5.2.SouthPointe School Recommendation

SouthPointe Schools was designed to accommodate 16 modular classrooms of various design types. There are currently 12 modular classrooms on-site leaving room for an additional four. The modular classrooms selected for relocation must consider the donor school’s future enrolment and modular type to minimize conflict at the receiving school. The three modular classrooms relocated to SouthPointe School from Mundare School were A-Type units. In addition, the modular classroom relocated to SouthPointe School from Wye Elementary was an A-Type unit. As such, SouthPointe School requires four B-Type units to join the relocated modular classrooms from Mundare School and Wye Elementary.

After reviewing the Division’s inventory for compatible modular classrooms at schools with sufficient core capacity Fultonvale Elementary Junior High has been selected for modular relocation. As outlined in Appendix B Fultonvale Elementary Junior High has 13 modular classrooms on site. Of these seven are A-Type units and six are B-type units. There were six units constructed in 2013, six units constructed in 2015 and one unit constructed in 2017.

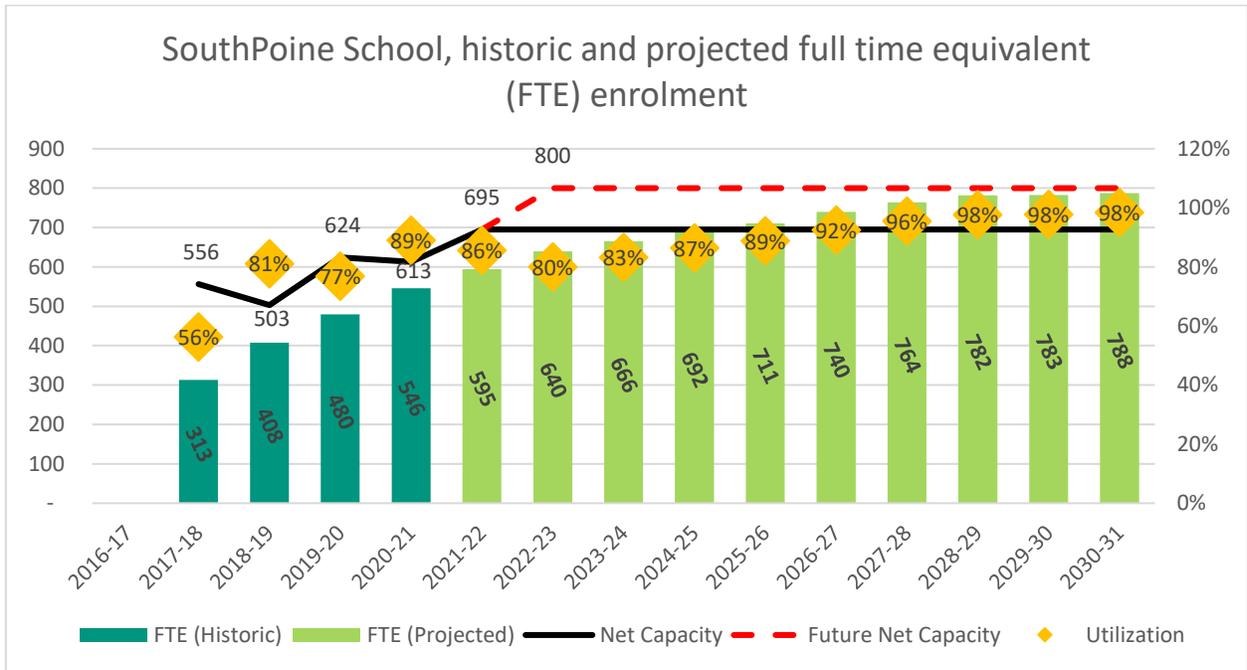
Below is an enrolment projection for Fultonvale Elementary Junior High should four modular classrooms be relocated to SouthPointe School.



Note that utilization is based on the future net capacity beyond the 2022-23 school year. Future net capacity is based on the removal of four modular classrooms.

The above figure illustrates that should EIPS relocate four modular classrooms to Southpoint School from Fultonvale Elementary Junior High sufficient capacity would remain to accommodate current and projected enrolment levels. If the modular classrooms were relocated for the 2022-23 school year the school would achieve a utilization of 82 per cent.

Below is an enrolment projection for SouthPointe School should four modular classrooms be relocated from Fultonvale Elementary Junior High School.

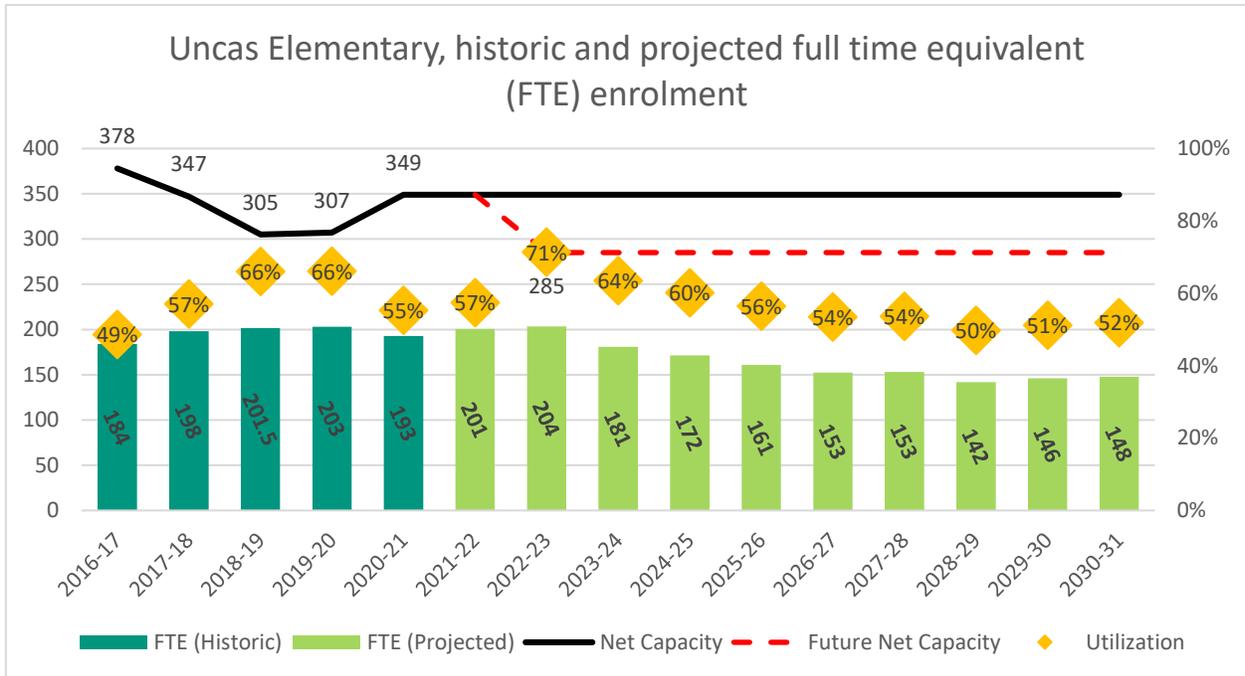


Note that utilization is based on the future net capacity beyond the 2022-23 school year. Future net capacity is based on the addition of four modular classrooms.

The above figure illustrates that should EIPS relocate four modular classrooms to Southpoint School from Fultonvale Elementary Junior High there would be enough capacity to accommodate current and projected enrolment levels beyond 2030-31. If the modular classrooms were relocated for the 2022-23 school year the school would achieve a utilization of 80 per cent.

5.3.Uncas Recommendation

The request to demolish three modular classrooms has been based on a review of the current condition of the modular classrooms. Every effort is made to ensure every educational space is safe and effective for 21st century learning, the modular classrooms at Uncas Elementary are experiencing significant heating and ventilation issues. The three modular classrooms were constructed in 1978.



Note that utilization is based on the future net capacity beyond the 2022-23 school year.

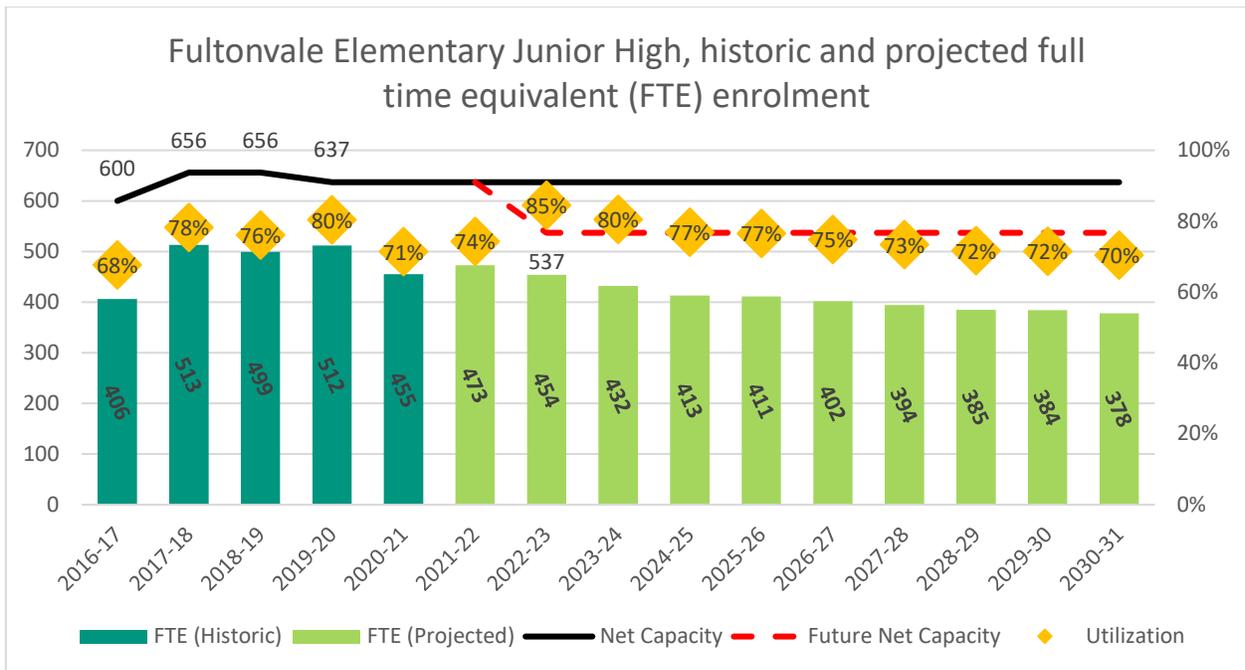
The above figure illustrates that should EIPS receive funding to demolish the three remaining modular classrooms at Uncas Elementary sufficient capacity would remain to accommodate current and projected enrolment levels. If the modular classrooms were removed for the 2022-23 school year the school would achieve a utilization of 71 per cent. EIPS is confident that should the modular classrooms be removed the lease operator could be accommodated within the core facility should they choose to continue to partner with EIPS.

5.4. James Mowat Elementary Recommendation

The request to demolish three modular classrooms has been based on a review of the current condition of the modular classrooms. While every effort is made to ensure every educational space is safe and effective for 21st century learning, the modular classrooms at James Mowat Elementary are experiencing significant mechanical, structural, and heating and ventilation issues.

Site limitations at James Mowat Elementary limit the type of modular classrooms that can be used to A-Type units.

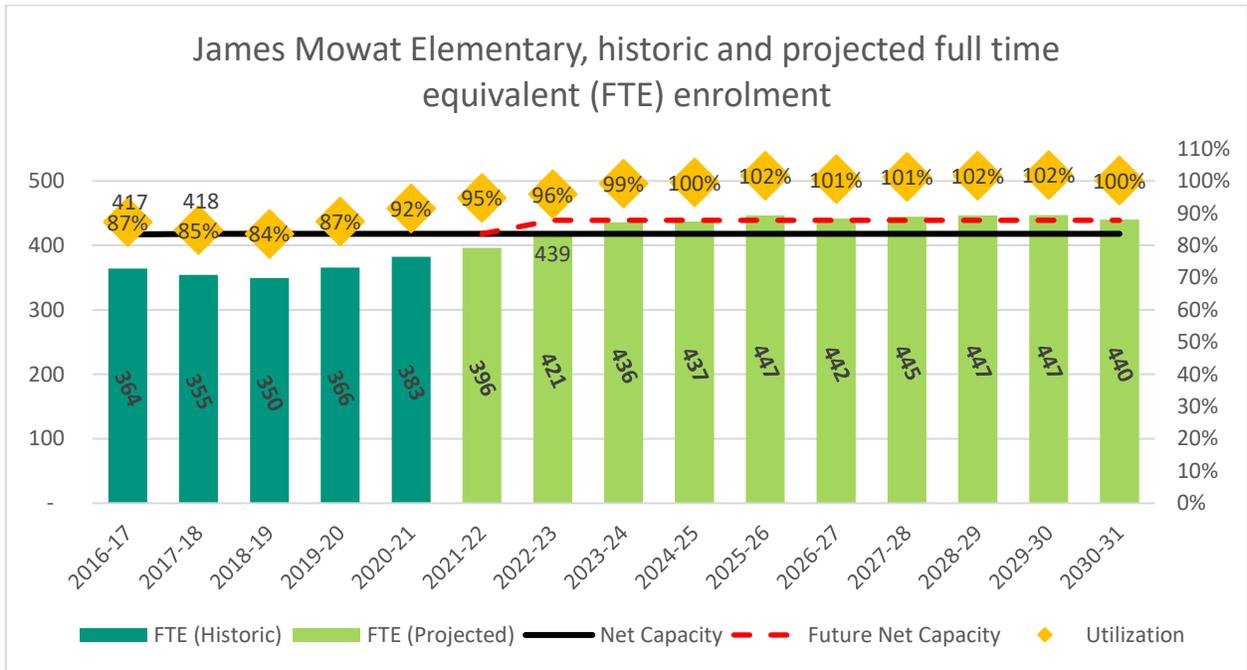
Below is an enrolment projection for Fultonvale Elementary Junior High if five modular classrooms are removed. This supports the relocation of four modular classrooms to SouthPointe School and one modular classroom to James Mowat Elementary.



Fultonvale Elementary Junior High enrolment projection and utilization based on the relocation of 5 modular classrooms.

The above figure illustrates that should EIPS relocate four modular classrooms to Southpoint School and one modular classroom to James Mowat Elementary from Fultonvale Elementary Junior High sufficient capacity would remain at the school to accommodate current and projected enrolment levels. If the modular classrooms were relocated for the 2022-23 school year the school would achieve a utilization of 88 per cent.

Below is an enrolment projection for James Mowat Elementary should three modular classrooms be replaced and one modular classroom be relocated from Fultonvale Elementary Junior High.



James Mowat Elementary enrolment projection and utilization based on the replacement of 3 modular classrooms and the addition of one modular classroom.

The above figure illustrates that should EIPS receive funding to replace the three remaining modular classrooms at James Mowat Elementary and relocate one modular classroom from Fultonvale Elementary Junior the utilization rate would remain around 100 per cent utilization with a maximum enrolment of 102 percent in 2025-26. If the modular classrooms were replaced and added for the 2022-23 school year the school would achieve a utilization of 96 per cent.

- In urban areas, school jurisdictions must identify an entire school for designation as a Special Needs, K&E or ESL School.
- In rural areas, school jurisdictions must identify a separate wing of a school as a Special Needs, K&E or ESL school.
- School jurisdictions may apply to Education to have a school or portion of a school (rural areas only) designated as a Special Needs, K&E or ESL School.

Education, in consultation with Infrastructure, will review the designation application. Infrastructure will also review the proposed facility to determine its ability to accommodate these programs. If the application and facility are acceptable, a school (urban location) or separate wing of a school (rural location) will be designated as a Special Needs, K&E or ESL school.

The Student Allowance Factors for these schools are 3.0 for students with severe disabilities and 1.5 for students with mild/moderate disabilities, K&E and ESL students.

The enrolment of the designated school or wing of a school will be included in the calculation of a jurisdiction's utilization rate, but will be excluded from a geographic sector utilization rate.

Annual Updates and Review Process

Each year school jurisdictions will be required to send updates to the Instructional Area Forms (Form 18) for each of their schools. This should include any changes to the instructional area (i.e., through the addition or removal of modulars), and any changes to the exempt space. In addition, for any new schools, jurisdictions are required to submit a new Instructional Area Form, as well as the small scale plans and data sheets to edc.cpdata@gov.ab.ca for review.

Each year school jurisdictions will be sent Area, Capacity, Utilization (ACU) reports with detailed information on each of their schools. These include information on gross area, instructional area, rated areas, adjusted enrolment, capacity (based on the Instructional Area form), and utilization rates. Utilization rates are provided for each individual school, for the jurisdiction overall, for open schools in the jurisdiction and for closed schools in the jurisdiction. Combined utilization rates do not include outreach facilities. If a jurisdiction identifies errors or omissions with the information on the ACU reports, they should contact Education, Capital Planning by email at edc.cpdata@gov.ab.ca to request a review. The email should include a detailed description of the concerns. If the concerns are related to capacity, the small scale plan and instructional area form along with room numbers, the room purpose, and a clear explanation of the issue or concern, should be included.

Education and Infrastructure will review the request and provide a response to the jurisdiction. In some cases the jurisdiction may be required to provide additional information.

10. Modular Classroom Program

Modular Classrooms are standard classroom units built at a central location and transported to schools across Alberta.

Funding is provided for modular classrooms to ease enrolment pressures in communities where school jurisdictions are experiencing high student enrolment growth. Modular classrooms are provided to address increases in enrolments and may be removed as enrolment declines. Funding may also be provided for new modular classrooms to replace older portable classrooms where there are demonstrated health and safety concerns.

The modular classroom program does not apply to modular classrooms that are part of a new or replacement school or a modernization capital project. Additionally this program does not include modular classrooms for decanting.

Modular classroom units meet specifications that ensure significantly improved heating and ventilation, soundproofing, resistance to mold, ease of serviceability and several other factors that differentiate them from the older portable classroom units located at schools throughout the province. The Government of Alberta plans to replace all of the older portable units with modular classrooms as funding becomes available for evergreening.

Modular classroom units can be requested each year in early November through the Modular Submission Process.

Infrastructure has developed plans and specifications for modular classrooms that are used in the manufacturing of all classroom units. School jurisdictions are expected to use only modular classrooms built to government specifications. If the school jurisdiction wishes to use a different plan, it must submit its equivalent plans to the Ministers of Education and Infrastructure for review and approval. Drawings and specifications for modular classrooms are available from the Infrastructure Learning Facilities Branch.

Jurisdictions who wish to purchase modular classrooms outside of the modular classroom program may do so under the GOA's current contract or through their own contractor. Should the jurisdiction choose to use their own contractor they must follow all contracting and tendering requirements.

If a P3 school is fully built out to its approved capacity and the jurisdiction wishes to add additional modular classrooms this will be outside of the P3 contract and will require the jurisdictions to cover 100% of the cost to procure and set-up the modular unit. Jurisdictions should consult with their Education Senior Manager in Capital Planning as there will be implications to the DBFM agreement.

10.1 Modular Classroom Links

Modular classrooms can be attached directly to a school, attached to a school using a connecting link, or remain a freestanding unit (i.e., not attached to the main school structure). A connecting link is the connecting corridor used to attach the modular classrooms to the permanent building.

The width of the modular connecting link can be adjusted to meet site conditions. A standard modular connecting link is available and has been designed to be used in conjunction with the standard modular classrooms and uses the same materials and finishes. The ends of the modular connecting links:

- are open ended to allow connection to the school building and modular classrooms;
- have double doors on one sidewall; and
- have windows on the opposite sidewall.

School jurisdictions are expected to use the standard modular connecting link, instead of site built, wood frame construction connecting links, wherever possible. If a site built, wood frame constructed link is deemed necessary, it should be no larger than is necessary to provide

sufficient setback from the permanent structure to meet the Alberta Building Code requirements for fire separation.

10.2 Procedures for the Modular Classroom Program

Each year, in October, Alberta Education requests jurisdictions to submit their requirements for modular units and the relocation of existing modular classrooms or free-standing portable classrooms to address enrolment pressures, health and safety issues and evergreening. Jurisdictions are required to complete forms as part of the application process (see Form 9 in Appendices and online at <http://education.alberta.ca/departement/ipr/capitalplanning/infrastructureresources.aspx>).

The submissions are due to Alberta Education by November 1st of each year and will include a prioritized list of requested units that identifies the number of units required, the school(s) to which the units are to be allocated and other necessary information as outlined in the forms.

Upon approval of new modular classrooms, jurisdictions will appoint a consultant and design team. Boards are required to submit a site plan and cost sheet to Infrastructure and Education for review and approval. Upon receipt of the completed prep sheets the jurisdiction will receive 90 per cent of the provincial funding.

Once approved, Infrastructure will order the units(s) from the manufacturer and advise the jurisdiction to proceed with the development of a pre-tender package, which includes drawings, specifications, and a cost estimate, for the delivery and set up of the modular units.

Jurisdictions must submit the pre-tender package with a letter requesting permission to tender to Infrastructure for review. Bids that are greater than \$200,000 will require approval from the Contract Review Committee (CRC) prior to the jurisdiction entering into a contract for set-up and delivery.

Jurisdictions must ensure that they are following all relevant contract legislation and requirements, including the New West Partnership Trade Agreement and the *School Building and Tendering Regulation*.

After jurisdictions award the contract, the jurisdiction or the contractor must apply for a development and building permit(s). It is suggested that jurisdictions hand over the modular site to an installation and works contractor and commence site work at least two months prior to the opening of the modular classrooms. Jurisdictions need to coordinate delivery of modular units to meet this two month recommendation.

Jurisdictions are to provide confirmation to Alberta Infrastructure when modular space is operational, and supply project plans to ensure that school capacity information is updated.

The funding allocation for furniture and equipment for new modular units is \$12,000 per unit and the allowable consultants fees are up to a maximum of 12.58 per cent of the delivery, set-up and link project costs (excludes purchase of the unit and F&E).

If the school jurisdiction has not ordered the approved modular classrooms within six months of the approval date, the approval and all associated funding may be rescinded and the modular classrooms reallocated to the next highest provincial priority.

Jurisdictions are required to submit their Statement of Final Costs (SFC) for all modular projects within six months of the completion of the installation and set-up. The statement of final costs is reviewed by Infrastructure and Education. Once the SFC has been approved the provincial portion of the actual expenditures up to the remaining 10 per cent will be forwarded to the jurisdiction.

10.3 Relocation of Portables/Modular Classrooms

Funding may be available for the relocation of portables and modular classrooms from an existing school (donor school) to another school (receiver school) for the purpose of easing enrolment pressures at the receiver school. Modular relocation requests should be submitted through the annual Modular Submission Process.

Request for approval for the relocation of modular classrooms is similar to requesting new units. See Form 10 in Appendices and online at <http://education.alberta.ca/departement/ipr/capitalplanning/infrastructureresources.aspx>) for details of the specific information required for the submissions.

Upon approval of modular relocations, boards will be required to submit a site plan and relocation cost sheet to Infrastructure for review. Once approved, Infrastructure will advise the jurisdiction to proceed with the development of a pre-tender package, which includes drawings, specifications, and an updated cost estimate, for the set-up and delivery of the units.

Jurisdictions must submit the pre-tender package with a letter requesting permission to tender to Infrastructure for review. Bids that are greater than \$200,000 will require approval from the CRC prior to the board entering into a contract for set-up and delivery. There is no furniture and equipment allocation for modular relocations and the consultants' fees are to a maximum of 12.58 per cent of the delivery, set-up and link project costs.

Jurisdictions must ensure that they are following all relevant contract legislation and requirements, including the New West Partnership Trade Agreement and the *School Building and Tendering Regulation*.

If the school jurisdiction has not completed the approved modular move within six months of the approval date, the approval and all associated funding may be rescinded.

Jurisdictions are required to submit their Statement of Final Costs (SFC) for all modular relocation projects within six months of the delivery of the unit to its new location. The statement of final costs is reviewed by Infrastructure and Alberta prior to the release of the final 10 per cent of funds.

10.4 Declaration of Surplus Modular Classrooms

When a jurisdiction finds that they have a modular classroom that is no longer needed to accommodate the instructional needs of students, they are to advise Education of the surplus unit(s) through the completion and submission of the Declaration of Surplus Modular Classrooms Form. See Form 16 in the Appendices and online at <http://www.education.alberta.ca/departement/ipr/capitalplanning/infrastructureresources.aspx>

Appendix B
Modular Classrooms by School by Sector

School	Identification Number (T#)	Construction Year	Gross Area	Student Capacity
Sector 1 Sherwood Park	Grand Total	47	4890.04	996
École Campbelltown	Total	6	886.25	130
	T3688	2004	123.85	21
	T6009	2004	123.85	23
	T7443	2016	526.35	23
	T7466	2016		21
	T7467	2016		21
	T7471	2016	112.2	21
Clover Bar Junior High	Total	2	170.9	42
	T5550	2009	170.9	21
	T5551	2009		21
F.R. Haythorne Junior High	Total	2	199.5	44
	T3682	2001	199.5	22
	T3683	2001		22
Glen Allan Elementary	Total	4	421.65	88
	T3702	1977	204.38	23
	T3703	1977		23
	T3704	2003	217.27	21
	T3705	2003		21
Lakeland Ridge	Total	6	654	132
	T1140	2007	452	22
	T1141	2007		22
	T1142	2007		22
	T1143	2007	202	22
	T1637	2010		22
T1638	2010	22		
Mills Haven Elementary	Total	4	311.1	88
	T7451	2016	311.1	22
	T7452	2016		22
	T7658	2017		22
	T7659	2017		22
Pine Street Elementary	Total	2	313.2	46
	T3689	2004	313.2	23
	T6012	2004		23
Westboro Elementary	Total	2	209.5	38
	T3690	1975	209.5	19
	T3691	1975		19
Wes Hosford Elementary	Total	13	1284.14	262
	T3714	2003	392.3	19
	T3715	2003		19
	T5710	2012		19
	T6439	2015		19
	T6716	2015		19
	T7666	2017	111.48	19
	T7667	2017	111.48	19
	T7668	2017	111.48	19
	T7669	2017	111.48	23
	T7670	2017	111.48	23
	T7671	2017	111.48	22
	T7672	2017	111.48	21
T7673	2017	111.48	21	
Woodbridge Farms Elementary	Total	6	439.8	126
	T3727	1981	439.8	21
	T3728	1981		21
	T3729	1981		21
	T3730	1981		21
	T3731	1981		21
	T3732	1981		21

Appendix B
Modular Classrooms by School by Sector

School	Identification Number (T#)	Construction Year	Gross Area	Student Capacity
Sector 2 Strathcona County	Grand Total	28	3153.26	598
Ardrossan Junior Senior High	Total	2	222.96	40
	T5588	2010	111.48	20
	T7469	2016	111.48	20
Ardrossan Elementary	Total	10	1114.8	212
	T7587	2017	111.48	22
	T7588	2017	111.48	22
	T7589	2017	111.48	21
	T7590	2017	111.48	21
	T7591	2017	111.48	21
	T7592	2017	111.48	21
	T7593	2017	111.48	21
	T7594	2017	111.48	21
	T7595	2017	111.48	21
T7596	2017	111.48	21	
Fultonvale Elementary Junior High	Total	13	1461.5	283
	T6205	2013	730.9	22
	T6206	2013		22
	T6207	2013		22
	T6208	2013		21
	T6209	2013		22
	T6210	2013	22	
	T6417	2015	613.3	22
	T6418	2015		22
	T6419	2015		21
	T6420	2015		22
	T6421	2015		22
	T6422	2015	21	
	T7690	2017	117.3	22
Uncas Elementary	Total	3	354	63
	T3668	1978	118	21
	T3670	1978	118	21
	T3671	1978	118	21

Appendix B
Modular Classrooms by School by Sector

School	Identification Number (T#)	Construction Year	Gross Area	Student Capacity
Sector 3 Fort Saskatchewan	Grand Total	39	4792.8	947
Fort Saskatchewan Christian School	Total	3	369.6	60
	T7196	2015	123.2	20
	T7197	2015	123.2	20
	T7198	2015	123.2	20
Fort Saskatchewan Elementary	Total	7	776.4	158
	T1513	2010	415	23
	T1514	2010		23
	T1515	2010		23
	T1516	2010		22
	T6438	2015	115	23
	T6690	2016	123.2	22
	T6715	2016	123.2	22
James Mowat Elementary	Total	9	1024.1	226
	T3733	1976	221.1	21
	T3734	1976		22
	T3735	1981	677	24
	T3736	1981		24
	T3737	1981		24
	T3738	1981		30
	T3739	1981		30
	T3740	1981		30
	T5711	2012	126	21
SouthPointe School	Total	12	1342.4	251
	T6125	2013	348	20
	T6126	2013		20
	T6127	2013		20
	T7170	2016	437	22
	T7171	2016		20
	T7172	2016		22
	T7173	2016		22
	T6639	2015	111.48	21
	T6708	2016	334.44	21
	T6709	2016		21
	T7468	2016		21
	T7907	2019		111.48
Win Ferguson Elementary	Total	12	1280.3	252
	T3672	1978	386.6	21
	T3673	1978		21
	T3674	1978		21
	T3675	1978		21
	T3676	1979	391.1	21
	T3677	1979		21
	T3678	1979		21
	T3679	1979		21
	T6275	2013	231.6	21
	T6276	2013		21
	T6640	2015		117
	T7446	2016	154	21

Sector 4 Lamont County has no modular classrooms
Sector 5 County of Minburn has no modular classrooms



INFORMATION REPORT

DATE: October 28, 2021

TO: Board of Trustees

FROM: Mark Liguori, Superintendent

SUBJECT: Unaudited Financial Report for Sept. 1, 2020 to Aug. 31, 2021

ORIGINATOR: Candace Cole, Secretary-Treasurer

RESOURCE STAFF: Leah Lewis, Director, Financial Services
Sandy Vallee, Accountant I, Financial Services

REFERENCE: Policy 2: Role of the Board

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

EIPS GOAL: Quality infrastructure for all.

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

ISSUE:

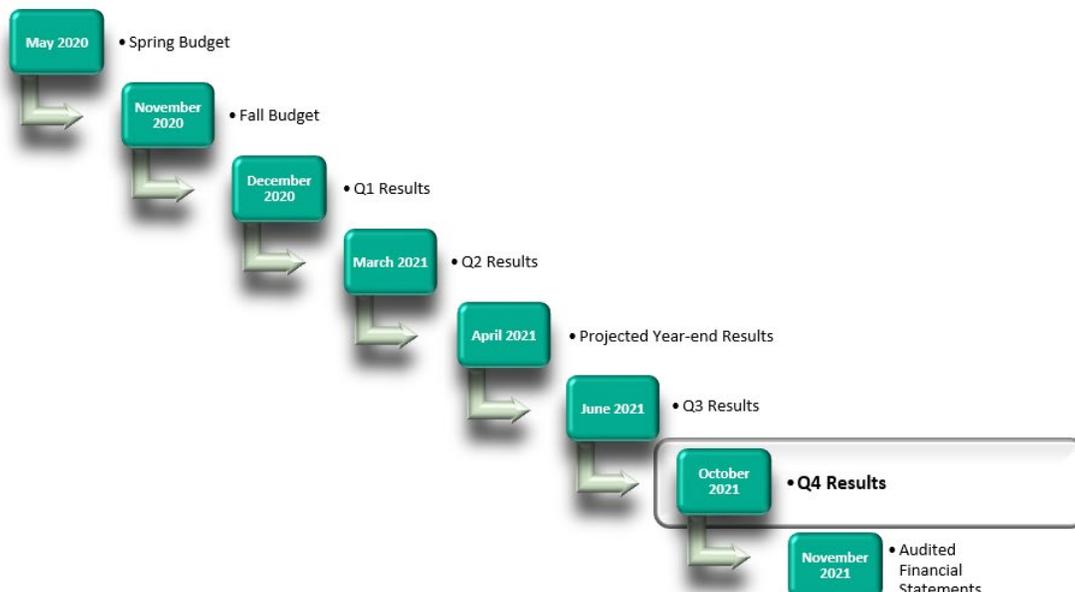
That the Board of Trustees receive for information the Unaudited Financial Report for the period Sept. 1, 2020 to Aug. 31, 2021 for Elk Island Public Schools.

BACKGROUND:

Policy 2: Role of the Board, Section 8, Fiscal Accountability, establishes that the Board of Trustees will monitor the fiscal management of EIPS through receipt of quarterly variance analysis.

CURRENT SITUATION OR KEY POINT:

Financial Services has prepared an unaudited financial report for the year ended August 31, 2021. For the 2020-21 school year, the Division is almost to the end of our financial reporting cycle:





INFORMATION REPORT

This report compares current results to the fall budget. At this point in the year, schools and central services departments are expected to be approximately 100% spent (as the year is complete). For schools and revenue variances, notes are provided for variances exceeding five per cent of budget. For central services, notes are provided for every budget group.

Please note that in earlier quarters of the year, the majority of variances were typically the result of timing differences, meaning expenditures are not incurred evenly over the course of the year. These timing differences were expected to resolve themselves (variances eliminated) by the end of the school year when all expenses had been incurred. Because the year is now complete, all remaining variances are considered 'permanent' variances. Permanent variances do not resolve themselves over time and contribute to the difference between our fall budget and actual year-end results.

As of August 31, 2021, EIPS had an overall operating surplus of \$6,105,064, including school generated funds. Revenue and expense variances are detailed in the Fourth Quarter Report 2020-21.

ATTACHMENT:

1. Fourth Quarter Report 2020-21



Your Future in **MIND** ●

Fourth Quarter Report

2020-21

This document includes the Financial Statements of Elk Island Public Schools for the period September 1, 2020 to August 31, 2021 and variance notes to these statements.

Report to the Board of Trustees

October 28, 2021

This information has not been audited.

Elk Island Public Schools
Highlights
For The Year Ended August 31, 2021
(excluding School Generated Funds)

Financial Summary:

	Annual Fall Budget	Year to Date Actual	Actual % Of Budget
Revenues (Page 3)	\$ 193,575,535	\$ 191,127,327	99%
School Expenses (Pages 7 and 8)	135,677,084	129,588,179	96%
Central Services Expenses (Page 11)	61,795,109	55,436,026	90%
Surplus / (Deficit)	\$ (3,896,658)	\$ 6,103,122	

Comments on Overall Results for 2020-21:

COVID-19 Pandemic

COVID-19 continued to have impacts on EIPS for the 2020-21 school year. There were many unknowns at the start of the year, and continuous changes throughout the year (new variants, school closures, etc.).

In the Fall of 2020, the Division received federal "Safe Return to Class" funding. EIPS adjusted its budget at that time to allocate these funds plus additional reserves and other savings.

Budgeted items included:

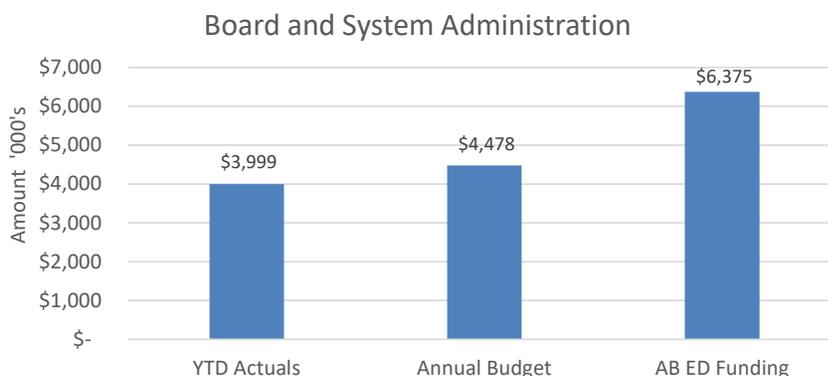
- Division substitute costs.
- Support for out of school learning.
- Additional staffing funds for schools.
- Sanitization supplies and personal protective equipment.
- Additional contracted custodial time and costs related to bus cleaning.
- Overtime related to contact tracing.

The pandemic also restricted the ability for schools and central service departments to undertake all desired activities and run their typically programming. Some examples of this include:

- Reduced FNMI activities (speakers were more difficult to bring into the school, as was bringing together large groups of students to hear presentations).
- Cancellation of group workshops, celebrations, and professional development, including the Division's long service/retirement event and internal/external professional development sessions and conferences.
- Canceled or significantly reduced extracurricular or athletic activities.

Overall, these restrictions on activities combined with the Division's conservative approach (not knowing if closures would occur, what substitute costs would be, and so on) resulted in a \$6.1 million surplus for 2020-21.

Board and System Administration expenses are \$3.999 million, or 2.1% of total expenses for EIPS. This means the Division spent 63% of the Board and System Administration grant provided by Alberta Education, and 89% of total Board and System Administration budget for EIPS.

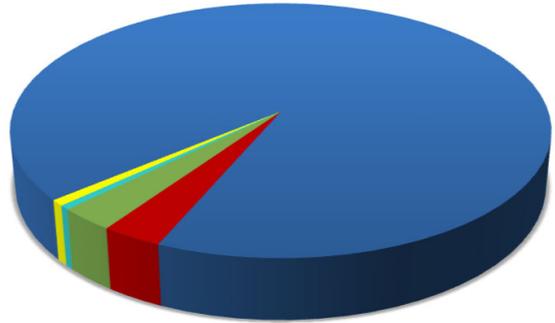


Elk Island Public Schools
Revenue & Expense Analysis (excluding SGF)
For The Year Ended August 31, 2021

Revenues by Source

Alberta Education
Federal Government
Other Govt of Alberta
Fees
Sales and Services and Other

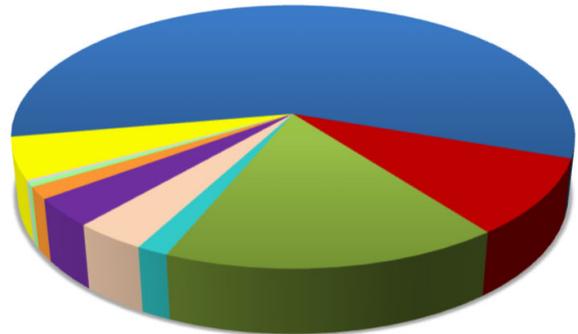
	\$	%
	176,910,812	92.6%
	6,114,500	3.2%
	5,626,347	3.0%
	1,047,264	0.5%
	1,428,404	0.7%
\$	191,127,327	100.0%



Alberta Education Revenues

Base Instruction
Services & Supports
School - System Needs
Community
Jurisdictions
Bridge Funding
Other
Critical Worker Benefit
Supported Amortization
Teacher Pensions

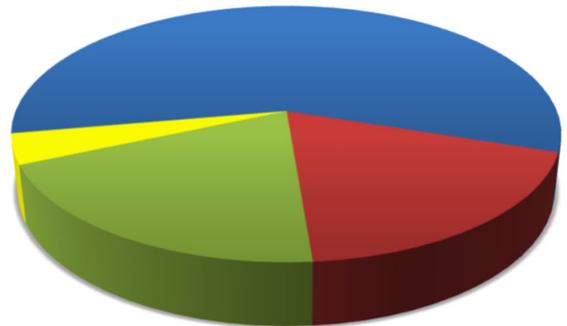
	\$	%
	102,833,152	58.1%
	16,528,005	9.3%
	29,284,078	16.5%
	2,747,500	1.6%
	6,297,329	3.6%
	6,104,477	3.5%
	2,612,620	1.5%
	800,990	0.5%
	597,033	0.3%
	9,105,628	5.1%
\$	176,910,812	100.0%



Expenses by Object

Certificated Salaries & Benefits
Classified Salaries & Benefits
Services, Contracts & Supplies
Capital & Debt Services

	\$	%
	107,052,941	57.9%
	34,499,607	18.6%
	36,371,701	19.7%
	7,099,956	3.8%
\$	185,024,205	100.0%



Elk Island Public Schools
Statement of Revenues and Expenses
For The Year Ended August 31, 2021

	A Annual Fall Budget	B Actual	C = B / A Actual % Of Budget	C - 100% Actual Less Elapsed %	Note Reference	Prior Year Actual % Of Budget
REVENUES						
Alberta Education						
Base Instruction	\$ 102,586,567	\$ 102,833,152	100%	0%		
Services & Supports	16,288,780	16,528,005	101%	1%		
School - System Needs	33,112,503	29,284,078	88%	-12%	A	
Community	2,710,192	2,747,500	101%	1%		
Jurisdictions	6,209,690	6,297,329	101%	1%		
Bridge Funding	6,104,477	6,104,477	100%	0%		
Other ¹	1,871,548	2,612,620	140%	40%	B	
Critical Worker Benefit	-	800,990	N/A	N/A	C	
Supported Amortization	503,428	597,033	119%	19%	D	
Teacher Pensions	9,170,000	9,105,628	99%	-1%		
Total Alberta Education	178,557,185	176,910,812	99%	-1%		98%
Federal Government	6,114,500	6,114,500	100%	0%		0%
Other Government of Alberta	6,153,496	5,626,347	91%	-9%	E	99%
Other Alberta School Authorities	562,611	546,162	97%	-3%		69%
Fees	1,237,000	1,047,264	85%	-15%	F	66%
Other Sales and Services	155,684	187,458	120%	20%	G	93%
Investment Income	160,000	194,043	121%	21%	H	127%
Gifts and Donations	525,672	359,954	68%	-32%	I	94%
Rental of Facilities	109,387	104,558	96%	-4%		83%
Gains on Disposal	-	36,229	N/A	N/A		0%
Sub-Total (excluding SGF)	193,575,535	191,127,327	99%	-1%		95%
EXPENSES BY OBJECT						
Certificated Salaries & Benefits	112,222,666	107,052,941	95%	-5%		99%
Classified Salaries & Benefits	35,659,712	34,499,607	97%	-3%		88%
Services, Contracts & Supplies	43,003,944	36,371,701	85%	-15%		88%
Capital & Debt Services	6,585,871	7,099,956	108%	8%		98%
Sub-Total (excluding SGF)	197,472,193	185,024,205	94%	-6%		95%
Operations Surplus/(Deficit)	\$ (3,896,658)	\$ 6,103,122	-157%	-257%		22%
SCHOOL GENERATED FUNDS (SGF)						
Revenues	3,477,000	2,739,591	79%	-21%		
Expenses	4,296,695	2,737,649	64%	-36%		
SGF Surplus/(Deficit)	(819,695)	1,942	0%	0%		
TOTAL SURPLUS/(DEFICIT)	(4,716,353)	6,105,064	-129%	-229%		
Transfer (to) from Reserves - Operations	4,716,353	(6,103,122)	-129%	-229%		
Transfer (to) from Reserves - SGF	-	(1,942)	N/A	N/A		
NET FINANCIAL POSITION	\$ -	\$ -				

¹ Includes Lease Support, Dual Credit Programming, Grants, Secondment Revenue, and French Language Funding

**Elk Island Public Schools
Revenue Notes
For the Year Ended August 31, 2021**

A. Alberta Education – School – System Needs

Revenue is 12% lower than expected at year end.

- Revenue has been recognized to match Infrastructure Maintenance and Renewal (IMR) operating project expenses incurred to August 31, 2021. The revenue variance is offset by an equal variance in expenses, resulting in no impact to the bottom line.
- IMR projects are classified as either operating or capital, as per accounting standards.
 - Operating projects are typically smaller-scale and do not result in a long-term betterment to EIPS buildings. Revenue and expenses for operating IMR projects are recorded in EIPS’s statements the year the project is undertaken (included on the Statement of Revenues and Expenses on the previous page).
 - Capital projects are a more material dollar amount and bring a significant improvement to the building that will provide benefits for many years to come. Costs are recorded as a capital asset and are recorded in EIPS’s statements slowly over a number of years (included in Capital & Debt Services line on the Statement of Revenues and Expenses).
- In 2020-21, the portion of the IMR grant spent on capital projects was significantly higher than originally budgeted. However, this is offset by a decrease in operational (non-capital) IMR projects, resulting in no impact to the Division’s bottom line.
- Details on spending on operating and capital IMR projects are included in the table below:

	Annual Budget	Actual Costs	Variance
Operating Projects	\$ 6,288,770	\$ 2,476,677	\$ 3,812,093
Capital Projects	1,521,012	3,790,054	(2,269,042)
Total IMR Projects	\$ 7,809,782	\$ 6,266,731	\$ 1,543,051

- The \$3.812 million variance is shown on the Statement of Revenues and Expenses and explains the 12% lower spending than budgeted.
- The \$1.543 million will be carried forward to 2021-22 and spent in that year.

B. Alberta Education – Other

Revenue is 40% higher than expected at year end.

- Revenue has been recognized to match expenses incurred to relocate two modulars to Ardrossan Junior Senior High and four modulars to SouthPointe School. The modular relocations were fully funded by Alberta Infrastructure and were approved after the Fall budget was developed. The revenue variance is offset by an equal variance in expenses, resulting in no impact to the bottom line.

C. Alberta Education – Critical Worker Benefit

The Government of Alberta provided a one-time Critical Worker Benefit for employees in certain sectors, including education. Although the province set the requirements and restrictions for this benefit, the funds flowed through school boards to be paid out to employees and contractors. This variance is offset by a matching variance in expenses, shown on the Schools and Central Services pages.

D. Alberta Education – Supported Amortization

Revenue is 19% higher than expected at year end.

- There were significantly more IMR projects classified as capital than planned, which resulted in an increase in supported amortization.
- The budget for Capital Maintenance and Renewal (CMR) projects was based on estimates and some projects were modified or costs changed when the project was undertaken during the year.
- These revenue variances are offset by an increase in amortization expense, resulting in no impact on the Division's bottom line.

E. Other Government of Alberta

Revenue is 9% lower than expected at year end.

- The abatement and demolition of the Wye Elementary building is significantly complete and under budget. There are a few additional expenses expected in the first quarter of 2021-22, but the project is expected to be approximately \$600,000 below budget upon completion. Targeted grant revenue for this work is recognized to match actual expenses, so this variance is offset by a matching expense variance in the Facility Services budget. Because this was a targeted grant, the remaining funds are returned to Alberta Infrastructure.

F. Fees

Revenue for fees is 15% lower than expected at year end.

- This line is comprised of transportation fees, of which less were charged and received than originally budgeted. EIPS Transportation department adjusted spending to account for this reduction.

G. Other Sales and Services

Revenue is 20% higher than expected at year end.

- The amount received for our WCB COR Audit rebate was slightly larger than expected.
- There were a number of other small sales variances that made up the balance of this account.

H. Investment Income

Investment income is 21% higher than expected at year end.

- This is due to a higher than expected cash balance throughout the year which resulted in an increase in interest earned in the bank account.

I. Gifts and Donations

Revenue is 32% lower than expected at this point in the year.

- A significant donation to the Partners for Science program will be deferred until next year, resulting in a variance at the end of the 2020-21 year. These funds will be used in 2021-22 for the development of science kits that align with the new curriculum. This is offset by a matching expense variance in Supports for Students (Schools) – Specialized Supports & Other Programs.

Elk Island Public Schools
Detailed Expenditures - Schools (Page 1)
For The Year Ended August 31, 2021

	A Annual Fall Budget	B Actual	C = B / A Actual % Of Budget	C - 100% Actual Less Elapsed %	<i>Note Reference</i>	Prior Year Actual % Of Budget
				<i>overspent/(underspent)</i>		
Sector 1 - Sherwood Park						
Bev Facey Community High	\$ 6,957,736	\$ 6,906,720	99%	-1%		100%
Brentwood Elementary	3,114,802	3,079,210	99%	-1%		99%
Clover Bar Junior High	2,811,202	2,783,147	99%	-1%		98%
Davidson Creek Elementary	3,680,227	3,580,466	97%	-3%		98%
École Campbelltown	2,482,426	2,439,916	98%	-2%		98%
F.R. Haythorne Junior High	4,262,070	4,239,879	99%	-1%		100%
Glen Allan Elementary	2,374,088	2,345,183	99%	-1%		100%
Heritage Hills Elementary	2,954,504	2,912,911	99%	-1%		99%
Lakeland Ridge	4,622,827	4,594,487	99%	-1%		100%
Mills Haven Elementary	2,839,932	2,773,496	98%	-2%		98%
Pine Street Elementary	2,639,746	2,567,106	97%	-3%		98%
Salisbury Composite High	7,302,295	7,251,263	99%	-1%		102%
Sherwood Heights Junior High	3,910,566	3,894,451	100%	0%		99%
Strathcona Christian Academy Elementary	3,381,779	3,352,900	99%	-1%		99%
Strathcona Christian Academy Secondary	3,613,756	3,576,605	99%	-1%		99%
Wes Hosford Elementary	2,648,283	2,624,947	99%	-1%		99%
Westboro Elementary	2,866,686	2,832,442	99%	-1%		98%
Woodbridge Farms Elementary	2,830,956	2,794,886	99%	-1%		99%
	65,293,881	64,550,015	99%	-1%		99%
Sector 2 - Strathcona County						
Ardrossan Elementary	3,287,824	3,247,132	99%	-1%		98%
Ardrossan Junior Senior High	5,002,126	4,978,793	100%	0%		99%
Fultonvale Elementary Junior High	2,982,340	2,957,943	99%	-1%		99%
Uncas Elementary	1,570,724	1,494,650	95%	-5%		96%
	12,843,014	12,678,518	99%	-1%		99%
Sector 3 - Fort Saskatchewan						
Castle (Scotford Colony)	200,253	184,721	92%	-8%	A	99%
École Parc Élémentaire	2,177,080	2,153,989	99%	-1%		99%
Fort Saskatchewan Christian	2,659,491	2,641,630	99%	-1%		99%
Fort Saskatchewan Elementary	2,326,194	2,263,224	97%	-3%		98%
Fort Saskatchewan High	2,953,166	2,906,371	98%	-2%		99%
James Mowat Elementary	2,574,246	2,550,093	99%	-1%		99%
Rudolph Hennig Junior High	3,073,360	3,043,250	99%	-1%		99%
SouthPointe School	3,639,057	3,597,003	99%	-1%		99%
Win Ferguson Elementary	2,918,207	2,879,827	99%	-1%		95%
	22,521,054	22,220,108	99%	-1%		98%
Sector 4 - Lamont County						
Andrew School	721,402	709,161	98%	-2%		98%
Bruderheim School	1,214,986	1,208,346	99%	-1%		99%
Lamont Elementary	2,394,185	2,370,258	99%	-1%		99%
Lamont High	2,275,933	2,274,041	100%	0%		100%
Mundare School	1,098,981	1,051,206	96%	-4%		97%
	7,705,487	7,613,012	99%	-1%		99%
Sector 5 - County of Minburn						
A.L. Horton Elementary	2,551,441	2,527,379	99%	-1%		99%
Pleasant Ridge Colony	100,369	96,645	96%	-4%		98%
Vegreville Composite High	2,665,041	2,635,006	99%	-1%		98%
	5,316,851	5,259,030	99%	-1%		99%

Elk Island Public Schools
Detailed Expenditures - Schools (Page 2)
For The Year Ended August 31, 2021

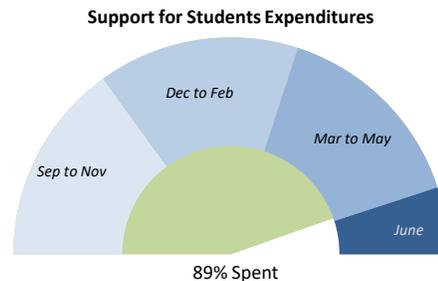
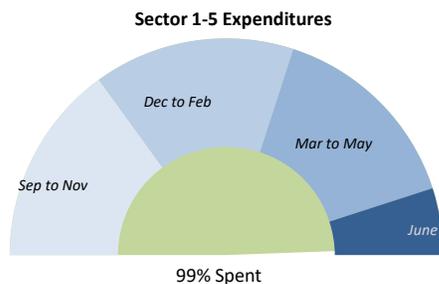
	A Annual Fall Budget	B Actual	C = B / A Actual % Of Budget	C - 100% Actual Less Elapsed %	<i>Note Reference</i>	Prior Year Actual % Of Budget
				<i>overspent/(underspent)</i>		
Supports For Students - Schools						
Early Learning	1,396,850	1,323,072	95%	-5%		101%
Out of School Learning K-9	2,570,145	2,329,130	91%	-9%	B	N/A
Specialized Supports & Other Programs ¹	2,622,901	2,226,968	85%	-15%	C	91%
	<u>6,589,896</u>	<u>5,879,170</u>	<u>89%</u>	<u>-11%</u>		<u>99%</u>
Other						
Elk Island Youth Ranch Learning Centre	355,584	342,788	96%	-4%		98%
Next Step Programs ²	3,123,629	2,978,863	95%	-5%		99%
New School Building Start Up (Heritage Hills)	27,497	27,455	100%	0%		92%
Other Surplus	2,416	(122,056)	N/A	N/A	D	-
To Be Allocated	2,944,475	-	0%	-100%	E	-
Critical Worker Benefit	-	581,364	N/A	N/A	F	0%
Standard Cost Surplus	-	(1,309,913)	N/A	N/A	G	-
Teacher Pensions	8,953,300	8,889,825	99%	-1%		103%
	<u>15,406,901</u>	<u>11,388,326</u>	<u>74%</u>	<u>-26%</u>		<u>78%</u>
Total School Sites	<u><u>\$ 135,677,084</u></u>	<u><u>\$ 129,588,179</u></u>	<u><u>96%</u></u>	<u><u>-4%</u></u>		<u><u>96%</u></u>

* Based on a 10 month reporting period.

¹ Other Programs include Mental Health Capacity Building, School Nutrition Program and Partners 4 Science

² Next Step Programs includes Grades 10 to 12 Out of School Learning

	YTD Salary & Benefits	YTD Services, Contracts & Supplies	YTD Total Expenditures	Salaries as % of Expenditures
Sector 1 - Sherwood Park	60,899,184	3,650,831	64,550,015	94.3%
Sector 2 - Strathcona County	12,172,194	506,324	12,678,518	96.0%
Sector 3 - Fort Saskatchewan	21,102,262	1,117,846	22,220,108	95.0%
Sector 4 - Lamont County	7,251,035	361,977	7,613,012	95.2%
Sector 5 - County of Minburn	4,994,496	264,534	5,259,030	95.0%
Totals	<u><u>106,419,171</u></u>	<u><u>5,901,512</u></u>	<u><u>112,320,683</u></u>	<u><u>94.7%</u></u>



The blue half-circle represents the total budget for the year divided into four quarters. For schools it is assumed the total budget is over 10 months which makes the 4th quarter the smallest budget period as that includes the summer months.

The green section represents the actual % of budget that has been spent to date.

**Elk Island Public Schools
Expense Notes – Schools
For the Year Ended August 31, 2021**

A. Sector 3 – Fort Saskatchewan – Castle (Scotford Colony)

Expenses are below expected year to date spending by 8%.

- There was an error in allocating costs between a department and Castle School that accounts for approximately half of this variance.

B. Supports for Students (Schools) – Out of School Learning K-9

Expenses are below expected year to date spending by 9%.

- Most of the surplus in this department was within salaries. This budget was prepared conservatively using standard cost as the staffing was not known at the time, however the financials are reported at actual salary which trended below the standard cost rates.
- Contracted services were also underspent due to an original projection of a cost for Edmonton Public Schools learning packages; however, they unexpectedly gifted them to EIPS.

C. Supports for Students (Schools) – Specialized Supports & Other Programs

Expenses are below expected year to date spending by 15%.

- Due to COVID-19, some students with emerging needs were in Out of School Learning and therefore did not need extra staff supporting them in a school environment. Additionally, schools were able to utilize existing staff for emerging needs; thus, reducing the request of funds from the Specialized Supports Schools budget.
- A portion of expenses for the Partners for Science program will be deferred until next year, resulting in a variance of \$143,000 at the end of the 2020-21 year. These funds were donated and will be used in 2021-22 for the development of science kits that align with the new curriculum.

D. Other – Other Surplus

This line ended the year as a surplus. It appears as a negative on the Detailed Expenditures – Schools report to show that it is reducing the total reported expenses for our schools.

The variance relates to two offsetting items. Division-wide savings on a new photocopier lease are recorded here, partially offset by the accrual of school classified salaries to the end of August. When salaries are paid in September the individual schools will be charged and the accrual cleared to zero.

E. Other – To Be Allocated

As per the Fall Budget Update approved by the Board of Trustees in November, \$4.4 million was set aside to be allocated as required to meet school needs. Funds were allocated out as follows:

- \$920,000 for Division substitute costs.
- \$251,000 for additional support for Kindergarten to Grade 9 out of school learning, including allowing consultants to return to operating as specialized school support rather than directly supporting online learning, and support for French out of school learning.
- \$129,000 for temporary staffing costs in Human Resources and Business Services.
- \$159,000 for Grades 10-12 out of school learning.
- Other spending, including election costs, new curriculum work, modular furniture/equipment, and family school liaison support.

The remaining funds will be returned to Division Unallocated reserves.

F. Other – Critical Worker Benefit

The Government of Alberta announced a one-time Critical Worker Benefit that included the education sector. Although this grant's requirements and restrictions were set by the province, the funding flowed through school boards to distribute to eligible staff and contractors. For EIPS, benefits were paid out to school staff, primarily educational assistants and secretaries, totaling \$581,364. This expense is offset by a matching revenue, resulting in no impact to the bottom line.

G. Other – Standard Cost Surplus

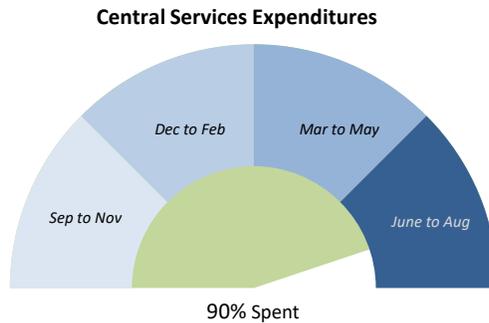
This line represents the net conversion between standard costs and actual salaries charged to schools, and this year the conversion resulted in an overall surplus. It appears as a negative on the Detailed Expenditures – Schools report to show that it is reducing the total reported expenses for our schools.

This amount includes \$271,000 of unused, forfeited Health Spending Account deposits that were returned to EIPS in 2020-21.

This amount is returned to Division Unallocated reserves for use in future years.

Elk Island Public Schools
Detailed Expenditures - Central Services
For The Year Ended August 31, 2021

	A Annual Fall Budget	B Actual	C = B / A Actual % Of Budget	C - 100% Actual Less Elapsed %	<i>Note Reference</i>	Prior Year Actual % Of Budget
				<i>overspent/(underspent)</i>		
Governance	\$ 542,188	\$ 501,856	93%	(7%)	A	100%
Education Executive	1,392,741	1,313,189	94%	(6%)	B	98%
Supports For Students - Central	3,138,385	2,776,661	88%	(12%)	C	87%
Human Resources	6,551,594	5,941,211	91%	(9%)	D	86%
Business Services	2,689,219	2,509,816	93%	(7%)	E	96%
Facility Services					F	
Facilities	17,474,894	16,800,723	96%	(4%)		95%
Infrastructure Maintenance and Renewal	6,288,770	2,476,677	39%	(61%)		54%
	<u>23,763,664</u>	<u>19,277,400</u>	<u>81%</u>	<u>(19%)</u>		<u>20%</u>
Information Technologies	5,377,960	5,205,354	97%	(3%)	G	99%
Student Transportation	11,903,097	11,519,761	97%	(3%)	H	95%
Fiscal Services	6,436,261	6,171,152	96%	(4%)	I	83%
Critical Worker Benefit	-	219,626	N/A	N/A	J	0%
TOTAL CENTRAL SERVICES	<u>\$ 61,795,109</u>	<u>\$ 55,436,026</u>	<u>90%</u>	<u>(10%)</u>		<u>90%</u>



The blue half-circle represents the total budget for the year divided into four quarters.

The green section represents the actual % of budget that has been spent to date.

Elk Island Public Schools
Expense Notes – Central Services
For the Year Ended August 31, 2021

A. Governance

Includes the Board of Trustees budget.

Expenses are below expected year to date spending by 7%.

- The Governance budget includes expenditures related to working sessions, professional development, and public relations events for Trustees. COVID-19 restrictions have resulted in these transitioning to a virtual platform with reduced costs or being cancelled for the current year, resulting in the year end surplus.

B. Education Executive

Includes the Superintendent, Communications, and Election budgets.

Expenses are below expected year to date spending by 6%.

- Expenses in the Communications and Election budgets tracked close to fully spent for the year ended.
- Within the Superintendent's budget the Planning and Leadership Workshop programs activities were canceled or reduced due to COVID pandemic restrictions. These restrictions also contributed to very little being spent on contracted services expenditure. Lastly, delaying the recruitment for a vacant position resulted in savings.

C. Supports for Students – Central

Includes Associate Superintendent, Instructional Supports, and Central Specialized Supports budgets.

Expenses are below expected year to date spending by 12%.

- Associate Superintendent expenses are below year-to-date spending resulting from COVID-19 restrictions limiting school and in person visits. This has resulted in the First Nations Métis Inuit program expenses, including mileage, professional development, and contracted services, being underspent by approximately \$145,000 which will be carry forwarded to 2021-22. In addition, these restrictions have resulted in lower spend in contracted services, supplies and due & fees within the administration program.
- The Instructional Supports budget is underspent for mileage, and contracted services primarily related to the COVID-19 restrictions. In addition, there was a lack of available substitute teachers in the spring, resulting in the literacy project being put on hold.
- Central Specialized Supports expenses completed the year fully spent.

D. Human Resources

Includes Associate Superintendent, Staff Relations and Training, and Recruitment and Staffing budgets.

Expenses are below expected year to date spending by 9%.

- Associate Superintendent budget includes expenses for the Enterprise Resource Planning Software. This project is now complete and ended under budget. The remaining funds will be returned to Division Unallocated reserves. In addition, due to COVID-19 restrictions the Long Service programs expenditures were also underspent as the formal recognition event had to be cancelled.
- Staff Relations & Training expenses for the Off to a Good Start program were underspent, due to a lower number of new staff onboarded into Elk Island Public Schools. These funds are being returned to Division Unallocated reserves. In addition, Professional Development has shifted to primarily virtual platforms due to COVID-19, which reduced the costs and number of registrations. This department contains the budget for Long Term Disability benefits and the Health Recovery program which had decreased utilization in 2020-21 and are difficult to predict due to a non-uniform spending pattern. Lastly, due to staffing restructuring and a delay in hiring a vacant position, the Administration program ended the year with a surplus.
- Recruitment & Staffing expenses ended the year 5% underspent. This department manages the budgets for the Division’s expenses of maternity leaves, illness, and private business days. These budgets are developed using historical data and trends but can be difficult to predict and variances are expected. During the year, an additional \$878,000 was transferred into this budget from contingency to address the increased illness costs from COVID-19.

E. Business Services

Includes the Secretary-Treasurer and Financial Services budgets.

Expenses are under expected year to date spending by 7%.

- Financial Services is underspent primarily due to delays in filling vacant positions, as well as savings in mileage, professional development, and other areas due to reduced activity as a result of COVID-19 restrictions.
- Secretary-Treasurer expenses are underspent in insurance and legal programs. Insurance costs was due to estimates of insurance (budget) being higher than actuals. Legal expenses are not predictable and are budgeted based on historical trends.

F. Facility Services

Includes the Facility Services and Infrastructure Maintenance and Renewal budgets.

Expenses are below expected year to date spending by 19%. Rather than a single program, this is a result of several variances, some of which are offsetting.

- Primarily, this variance is a result of Infrastructure Maintenance and Renewal operating project expenses falling below budget. In 2020-21, the portion of the IMR grant spent on operating projects was significantly lower than originally budgeted – instead, these funds were spent on capital projects. This variance is offset by a matching revenue variance, resulting in no impact to the Division’s bottom line.

	Annual Budget	Actual Expenses	Variance
Operating Projects	\$ 6,288,770	\$ 2,476,677	\$ 3,812,093
Capital Projects	1,521,012	3,790,054	(2,269,042)
Total IMR Projects	\$ 7,809,782	\$ 6,266,731	\$ 1,543,051

- Overall, there is \$1.543 million available in Infrastructure Maintenance and Renewal for use in 2021-22.

- The Facility Services department includes the Wye Elementary demolition and abatement. The project ended the year underspent and will be completed in 2021-22 (although it is projected to be underspent overall upon project completion).
- The utilities, insurance and snow removal program are underspent due to some savings resulting from less snowfall accumulation, variances on utility usage assumptions and insurance.
- There were also savings in the COVID program due to less than budgeted PPE purchases.
- Offsetting the above surpluses, the 6 modulars moved as part of a project fully funded by Alberta Infrastructure appear as overspent because this funding was approved after development of the 2020-21 budget. This “overspending” is offset by a matching revenue variance, resulting in no impact the Division’s bottom line.

G. Information Technologies

Includes the Information Technologies budget.

Expenses are below expected year to date spending by 3%.

- The software program had some savings resulting from a one-time credit received from a software provider.
- The central administration support program ended the year with a surplus related to delays in hiring vacant positions.

H. Student Transportation

Includes the Student Transportation budget.

Expenses are below expected year to date spending by 3%.

- Student Transportation ended 2020-21 underspent primarily due to lower fuel prices for contracted transportation and lower insurance premiums than anticipated. This was offset by the purchase of a new dispatch radio system, new 2-way radios for buses, and the purchase of a bus by the department for use in Class 2 Mandatory Entry-Level Training (MELT).

I. Fiscal Services

Includes the Fiscal Capital and Fiscal Operations budget.

Expenses are below expected year to date spending by 4%.

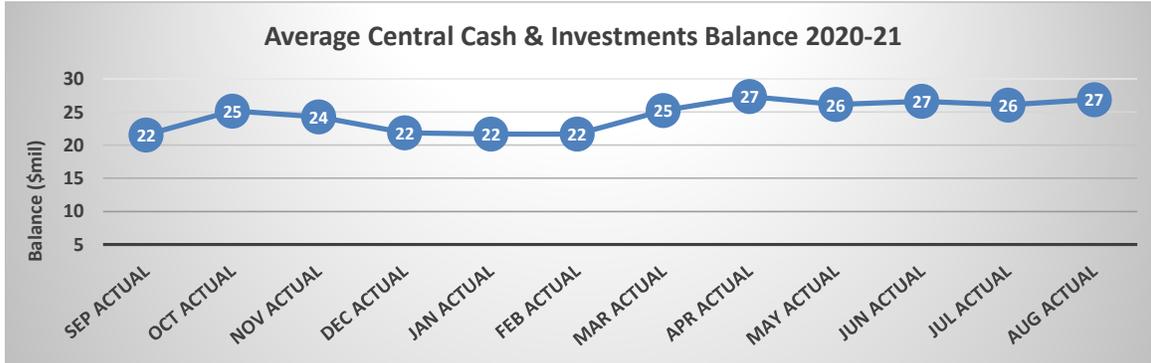
- This variance is primarily related to a one-time recovery of equity funds from EIPS’ previous insurance exchange.

J. Critical Worker Benefit

The Government of Alberta announced a one-time Critical Worker Benefit that included the education sector. Although this grant’s requirements and restrictions were set by the province, the funding flowed through school boards to distribute to eligible staff and contractors. For Central Services at EIPS, benefits were paid out to contracted bus drivers and contracted custodial staff of \$183,000 and \$36,000 respectively. These expenses are offset by a matching revenue, resulting in no impact to the bottom line.

Elk Island Public Schools
Statement of Cash and Investments
As At August 31, 2021

	August 31, 2021	August 31, 2020
Cash Account Balances	\$ 29,734,035	\$ 11,537,642
Guaranteed Investment Certificates	-	7,716,713
Total Central Cash and Investments	29,734,035	19,254,355
Less Restricted Funds (Trusts)	(70,378)	(61,059)
Total Available Central Cash and Investments	\$ 29,663,657	\$ 19,193,296



The Division was in a comfortable cash position over 2020-21. Due to the uncertainty of operational requirements over the course of the school year, as well as the low interest rates currently available, the Division did not reinvest any GICs as they matured. EIPS continues to monitor rates with its investment banker and may invest funds in the future if rates improve and we have available cash flow.

Capital Project Listing
As At August 31, 2021

	Budget	YTD Actuals	Actual % of Budget	Note Reference
Capital Reserves:				
Wireless Improvements	540,121	538,834	100%	A
Facility Services Vehicles	114,378	114,378	100%	B
Funded with Operational Funding or SGF:				
School and Department Purchases	300,000	714,035	238%	C
Provincially Funded:				
Infrastructure Maintenance and Renewal Grant				
Capital Portion	1,521,012	3,790,054	249%	D
Capital Maintenance and Renewal One-Time Stimulus Grant	1,792,552	1,792,552	100%	E
Capital Maintenance and Renewal 2021-22 Grant	2,456,522	611,102	25%	F
Total Capital Projects	\$ 6,724,585	\$ 7,560,955	112%	

Notes:

- A - The wireless improvements are complete and were slightly under budget.
- B - Facility Services vehicles have been received. The remainder of the cost was covered through the Facility Services budget (i.e. funded with operational funding).
- C - Significant purchases this year include the remaining costs for Facility Services vehicles (\$82k), a new manlift and trailer for Facilities (\$139k), three new vehicles, a bus and a radio dispatch system for Student Transportation (\$277k), the portion of the Heritage Hills Elementary playground funded through parent fundraising (\$54k) and CCTV system upgrades for schools (\$48k).
- D - The portion of the Infrastructure Maintenance and Renewal grant spent on capital projects is significantly higher than originally budgeted. However, this is offset by a decrease in operational (non-capital) IMR projects, resulting in no impact to the Division's bottom line.
- E - This is a carryforward from the one-time funding provided by the province in 2019-20. All projects are completed.
- F - As part of the province's 2021-22 funding announcement, the Division is receiving Capital Maintenance and Renewal funding that will span over the course of the government's fiscal year (April 2021 to March 2022), rather than over the course of the school year. Spending on projects related to this funding began in summer 2021 and will continue over the 2021-22 school year.



INFORMATION REPORT

DATE: Oct. 28, 2021

TO: Board of Trustees

FROM: Mark Liguori, Superintendent

SUBJECT: Unaudited Accumulated Surplus at Aug. 31, 2021

ORIGINATOR: Candace Cole, Secretary-Treasurer

RESOURCE STAFF: Leah Lewis, Director, Financial Services

REFERENCE: Board Policy 2: Role of the Board

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

EIPS GOAL: Quality infrastructure for all.

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

ISSUE:

That the Board of Trustees receive for information the Unaudited Accumulated Surplus at Aug. 31, 2021.

BACKGROUND:

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

Board Policy 7: Board Operations, Section 12.12, Trustee Compensation and Expenses, states that any Board Governance surplus exceeding the allowable carryforward amounts will be evaluated on an annual basis and placement of funds will be determined at a public meeting of the Board. As part of the Board discussions for Spring Budget 2021-22, the Board established that it would carryforward the full Board Governance surplus.

Administrative Procedure 501, Financial Management gives schools and departments the opportunity to carry forward surplus from one financial year to the next. This year, it was determined that a maximum of 1% would be carried forward.

This information coincides with the year end in preparation for the finalization of the audited financial statements. The information in this report is subject to change based on the audit.



CURRENT SITUATION OR KEY POINT:

Overall Results

Elk Island Public Schools (EIPS) has an operating surplus of \$6.11 million for the year ended Aug. 31, 2021. This increases the Accumulated Surplus to \$24.37 million. Accumulated surplus is the primary indicator of the financial resources that EIPS has available to provide future services. Accumulated surplus includes investment in Board funded tangible capital assets (\$6.32 million), unrestricted surplus, operating reserves (\$16.86 million), and capital reserves (\$1.19 million).

The net reserve transfer for 2020-21 is \$6.59 million, which includes the operating surplus of \$6.11 million and a surplus of \$0.48 million from current year transactions for unsupported capital assets.

Operating Reserves

The balance of operating reserves is \$16.86 million. Operating reserves are a balance of funds set aside to support Division operations. They are increased when EIPS has an overall surplus (more revenue than expenses in a given year) and are decreased when EIPS chooses to access these funds to increase EIPS' available annual budget.

- Reserves of \$3.43 million are designated for use by schools and departments to support future years. This includes \$1.94 million of school generated fund reserves.
- Division Allocated Reserves has a nil balance; these reserves are used to fund specific expenses as identified by the Board. As of August 31, 2021 all previously allocated reserves had been expended or transferred to unallocated reserves upon completion of the Division objective.
- Division Unallocated Reserves are at \$13.43 million. These reserves are funds available to provide flexibility for emergent issues, price fluctuations, and to stabilize funding in future years.

The operating reserves balance is greater than the spring projection by \$3.33 million (Attachment 3 - Column H - Row M). Projections were completed in the spring of 2021 with many unknowns including the impact of COVID-19 to operations for the remainder of the year (including illness costs) and the accounting treatment of the Division's 2020-21 funding adjustment. Below are the main reasons for the difference:

- At year end, Central Services and School reserves were \$0.55 million more than projections, primarily as a result of school generated fund reserves remaining fairly stable from prior year. Projections completed in the spring were conservative and estimated more significant usage of school generated fund reserves.
- The Division Allocated reserves had a nil balance, as per the spring projections.
- The Division Unallocated reserve is \$2.77 million greater than projections primarily due to the following increases:
 - "To Be Allocated" funds set aside for costs related to COVID remaining at year end (\$1.14 million);
 - School surpluses greater than 1% of budgets (\$0.92 million);
 - Standard cost surplus greater than budgeted (\$0.64 million);
 - Department surpluses greater than 1% of budgets (\$0.59 million);
 - Department Hold Harmless program surpluses higher than projected (\$0.47 million);

- Return of Division Allocated reserves for completed projects (\$0.20 million);
- Outreach and Continuing Education Credit surplus (\$0.15 million);
- Additional savings from the treatment of the Division's new photocopier lease (\$0.11 million);

- These variances were offset by the change in the accounting treatment of the COVID Mitigation Funding (offsetting the Division's funding adjustment), which decreased Division Unallocated Reserves by \$1.49 million when compared to projections.

EIPS strives to keep the Division Unallocated Reserve at a minimum of 2% of EIPS' budget (approximately \$4 million) to cover emergent issues, price fluctuations and stabilize funding in the future. At Aug. 31, 2021, the balance in this unallocated reserve is \$13.43 million, or 6.81% of 2021-22 budget.

Capital Reserves

Capital reserves are for the purchase of future capital assets. Capital assets includes buildings, equipment, vehicles, and other assets of a significant size and with a lifespan of greater than one year.

The balance of capital reserves at Aug. 31, 2021 is \$1.19 million. This balance includes a \$1 million transfer from operating reserves completed in 2020-21 as per the Board's direction.

Comparable Results

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

A comparison of EIPS' operating and capital reserves to other divisions is provided in the table below. The current financial position indicates an increase to operating reserves of 2.99% or 7.47 days and an increase to capital reserves of \$25 per student. If EIPS maintained capital reserves at the average rate for jurisdictions of a similar size, capital reserves would be \$4.7 million.

These statistics are useful for analyzing financial health:

- Overall, EIPS' unallocated operating reserves are well over our internal guideline of 2% of expenses and provide a comfortable contingency should an emergent need arise.
 - The Government of Alberta has indicated in 2022-23 they will be implementing a cap on the amount of operating reserves a board may retain. Though no further official details have been provided on this future cap, it should be considered as the Division moves forward. If necessary to preserve overall reserve balances, EIPS may transfer operating reserves to capital reserves (as capital reserves will not be capped).
- EIPS' capital reserves are currently below the average reserve balance for similarly sized jurisdictions. However, we are able to fund capital purchases from our operating reserves as well – which are at a comfortable balance. Moving additional funds to capital reserves can be restrictive in that the funds cannot be moved back out of capital reserves without Ministerial approval.

	Aug. 31, 2020	Aug. 31, 2021	Change
OPERATING RESERVES (excluding school generated funds)			
As a % of expenses			
EIPS	4.99%	7.98%	+2.99%
All divisions	5.00%		
Divisions with similar enrolment	5.38%		
Equated to operational days			
EIPS	12.48 days	19.95 days	+7.47 days
All divisions	12.51 days		
Divisions with similar enrolment	13.46 days		
CAPITAL RESERVES			
Per student			
EIPS	\$46	\$71	+\$25
All divisions	\$343		
Divisions with similar enrolment	\$280		

Future Reserve Impacts

Last spring, the Board approved the 2021-22 budget that included:

- \$6 million of operating reserve usage, including targeted initiatives for COVID-related costs, focusing on learning loss, social emotional supports, mechanical cooling for modulars, consultants for assessment, numeracy, and early learning, and other areas of focus.
- \$0.4 million of capital reserve usage for IT infrastructure and equipment at schools.

Administration is developing an update to the Spring 2021-22 budget that will include a summary of the impacts to reserves. Notably, some already identified items that would affect reserves are:

- Additional resources allocated to Home Education (up to \$0.2 million, approved by Board in September 2021).
- Additional reserve usage to offset transportation fee decreases (up to \$0.33 million, approved by Board in September 2021).
- Proposed additional transfer of \$1 million from operating reserves to capital reserves (to be brought to Board for approval).

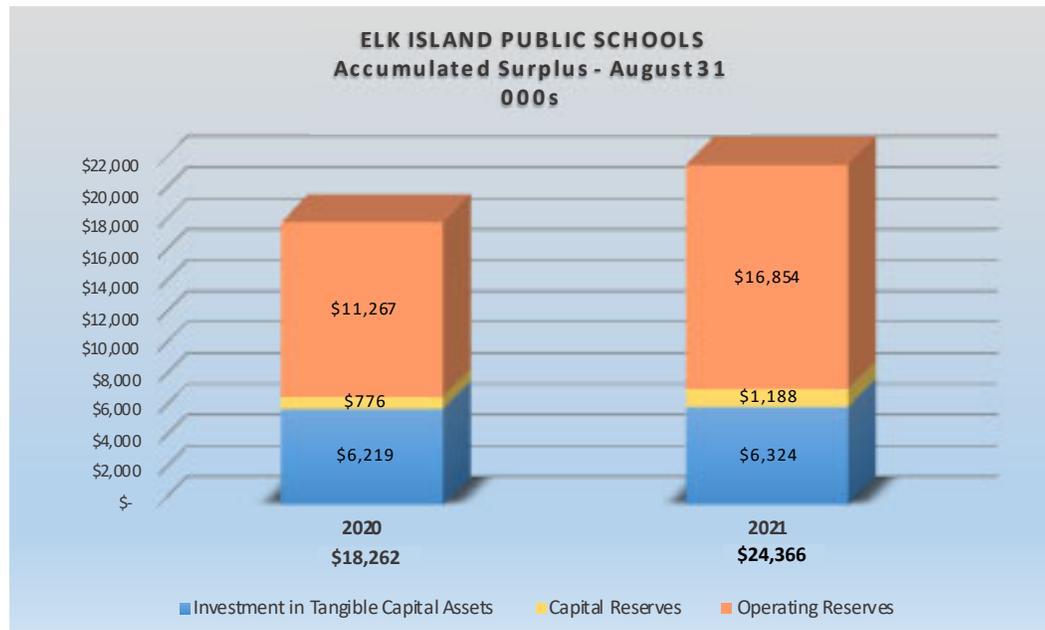
ATTACHMENT(S)

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

**ELK ISLAND PUBLIC SCHOOLS
Accumulated Surplus
August 31, 2021**

	A=B+C+D+E	B	C	D Internally Restricted	
	Accumulated Surplus	Investment in Tangible Capital Assets	Unrestricted Surplus	Operating Reserves	Capital Reserves
Audited - August 31, 2020	\$ 18,261,749	\$ 6,218,566	\$ -	\$ 11,267,216	\$ 775,967
Surplus/(Deficit)	6,105,064	-	6,105,064	-	-
Board Funded Capital Asset Additions	-	1,543,044	(889,832)	-	(653,212)
Net Amortization, Debt & Disposals	-	(1,437,330)	1,371,851	-	65,479
Budget Reserve Transfer	-	-	-	(1,000,000)	1,000,000
Net Reserve Transfer	-	-	(6,587,083)	6,587,083	-
Actual - August 31, 2021	\$ 24,366,813	\$ 6,324,280	\$ -	\$ 16,854,299	\$ 1,188,234

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



ELK ISLAND PUBLIC SCHOOLS

Reserves

August 31, 2021

	A	B	C	D	E	F = A+B+C+D+E
	2020-21					
	Audited 31-Aug-20	Contributions /(Use)	Capital Effect	Budget Transfers	Year End Transfers	Actual 31-Aug-21
OPERATING RESERVES						
Central Services (Attachment 4)	\$ 839,871	\$ 1,274,156	\$ -	\$ 4,671	\$ (1,693,082)	\$ 425,616
Schools - Operations (Attachment 5)	1,003,827	(346,876)	-	1,474,665	(1,070,315)	1,061,301
School Generated Funds (SGF)(Attachment 6)	1,939,433	1,942	-	-	-	1,941,375
Central Services & Schools	3,783,131	929,222	-	1,479,336	(2,763,397)	3,428,292
Leveraging Student Achievement	-	(80,000)	-	80,000	-	-
School Building	27,497	(27,455)	-	-	(42)	-
Enterprise Resource Planning	363,505	(234,105)	-	-	(129,400)	-
Projects	22,622	(33,555)	-	80,000	(69,067)	-
EIPS Division Allocated (Attachment 3)	413,624	(375,115)	-	160,000	(198,509)	-
EIPS Division Unallocated (Attachment 3)	7,070,461	5,550,957	482,019	(2,639,336)	2,961,906	13,426,007
	\$ 11,267,216	\$ 6,105,064	\$ 482,019	\$ (1,000,000)	\$ -	\$ 16,854,299

B 2020-21 surplus of \$6,105,064

C Impact to reserves from the net effect of unsupported capital transactions

D Budgeted transfers to EIPS Division Allocated reserve, capital reserves, and the year-end transfers from schools/departments

E Year-end transfers from schools/departments and completed projects in allocated reserves

	A	B	C	D	E	F = A+B+C+D+E
	2020-21					
	Audited 31-Aug-20	Contributions /(Use)	Capital Effect	Budget Transfers	Year End Transfers	Actual 31-Aug-21
CAPITAL RESERVES						
Facility Services	\$ 114,378	\$ 17,229	\$ (114,378)	\$ -	\$ -	\$ 17,229
Aging Equipment at Schools	197,957	-	-	(197,957)	-	-
Information Technologies Infrastructure	342,164	-	(538,834)	197,957	(1,287)	-
Modular Connecting Link - Ardrossan Jr./Sr.	-	-	-	30,000	(30,000)	-
Modular Connecting Link - SouthPointe School	-	-	-	50,000	(35,000)	15,000
EIPS Division Allocated	540,121	-	(538,834)	80,000	(66,287)	15,000
EIPS Division Unallocated	121,468	48,250	-	920,000	66,287	1,156,005
	\$ 775,967	\$ 65,479	\$ (653,212)	\$ 1,000,000	\$ -	\$ 1,188,234

B Proceeds on the sale of unsupported assets

C Use of reserves for the facility service vehicles and information technologies infrastructure

D Budgeted transfers from operating reserves and/or to specific capital projects (allocated funds)

E Year end transfers for completed allocated projects or funds no longer required

ELK ISLAND PUBLIC SCHOOLS
Operating Reserves
August 31, 2021

	A	B	C	D	E	F = A + B + C + D + E	G	H = F - G	
									Audited Balance 31-Aug-20
Central Services & Schools	I	\$ 3,783,131	\$ 929,222	\$ -	\$ 1,479,336	\$ (2,763,397)	\$ 3,428,292	\$ 2,873,609	\$ 554,683
Leveraging Student Achievement		-	(80,000)	-	80,000	-	-	-	-
Heritage Hills Elementary		27,497	(27,455)	-	-	(42)	-	-	-
School Building		27,497	(27,455)	-	-	(42)	-	-	-
Enterprise Resource Planning		363,505	(234,105)	-	-	(129,400)	-	-	-
Central Projects		363,505	(234,105)	-	-	(129,400)	-	-	-
Off To a Good Start		-	(11,050)	-	80,000	(68,950)	-	-	-
New Curriculum Costs		22,622	(22,505)	-	-	(117)	-	-	-
Projects		22,622	(33,555)	-	80,000	(69,067)	-	-	-
EIPS Division Allocated Reserves	J	413,624	(375,115)	-	160,000	(198,509)	-	-	-
Capital Effect - Purchases from Operating Budgets		-	(889,832)	-	-	(889,832)	(732,424)	(157,408)	
Capital Effect - Annual Amortization		-	1,371,851	-	-	1,371,851	1,401,424	(29,573)	
Transfer from Division Allocated Reserves		-	-	-	198,509	198,509	-	198,509	
Transfer to Central Services & School Reserves		-	-	(1,639,336)	-	(1,639,336)	(1,639,336)	-	
Schools - Surpluses Exceeding 1%		-	-	-	916,229	916,229	-	916,229	
Central Services - Surpluses Exceeding 1%		-	-	-	593,899	593,899	-	593,899	
Central Services - Hold Harmless and Internally Restricted Surpluses		-	-	-	1,099,183	1,099,183	626,834	472,349	
Outreach/Continuing Education - Surplus		-	-	-	154,086	154,086	-	154,086	
Transfer to Capital Reserves		-	-	(1,000,000)	-	(1,000,000)	(1,000,000)	-	
Standard Cost Surplus		1,038,907	-	-	-	1,038,907	400,000	638,907	
Unused Health Spending Account Deposits		271,006	-	-	-	271,006	271,000	6	
Return of Excess Insurance Equity		326,601	-	-	-	326,601	331,000	(4,399)	
Photocopier Savings (Accounting Treatment)		258,344	-	-	-	258,344	150,000	108,344	
To Be Allocated Funds Return to Reserve		2,944,475	-	-	-	2,944,475	1,808,500	1,135,975	
Deferred Revenue Adjustment		479,666	-	-	-	479,666	1,966,653	(1,486,987)	
Other Revenue Exceeding Allocations		15,251	-	-	-	15,251	-	15,251	
Capital Purchases from Operating Budgets		216,707	-	-	-	216,707	-	216,707	
Unallocated Reserves Opening Balance		7,070,461	-	-	-	7,070,461	7,070,461	-	
EIPS Division Unallocated Reserve	K	7,070,461	5,550,957	482,019	(2,639,336)	2,961,906	13,426,007	10,654,112	2,771,895
Total EIPS Division Reserves	L = J + K	7,484,085	5,175,842	482,019	(2,479,336)	2,763,397	13,426,007	10,654,112	2,771,895
Total Operating Reserves	M = I + L	\$ 11,267,216	\$ 6,105,064	\$ 482,019	\$ (1,000,000)	\$ -	\$ 16,854,299	\$ 13,527,721	\$ 3,326,578
EIPS Division Unallocated Reserve (K)									
As a percentage of actual operating expenses (2020-21)		3.77%					7.15%		
Dollars above 2% of actual operating expenses (2020-21)		\$ 3,315,224					\$ 9,670,770		
As a percentage of budgeted operating expenses (2021-22)							6.81%		
Dollars above 2% of budgeted operating expenses (2021-22)							\$ 9,482,490		

G Projection Balance 31-Aug-21 presented as part of the 2021-22 Spring Budget

ELK ISLAND PUBLIC SCHOOLS
 Operating Reserves - Central Services
 August 31, 2021

	A	B	C	D = A - C	E	F	G = E - F	H	I = D + G - H
	Operating				Internally Restricted/Hold Harmless			Department Transfers	Reserve Balance 31-Aug-21
	Surplus/ (Deficit)	% of Budget	Transfer > 1% to Division	Carry-forward	Surplus/ (Deficit)	Transfer to Division	Carry-forward		
Board of Trustees	\$ 40,332	7.4%	\$ -	\$ 40,332	\$ -	\$ -	\$ -	\$ -	\$ 40,332
Education Executive									
Superintendent	57,643	7.9%	50,385	7,258	18,453	18,453	-	-	7,258
Communications	3,456	0.6%	-	3,456	-	-	-	-	3,456
Election	-	0.0%	-	-	-	-	-	-	-
Supports For Students - Central									
Associate Superintendent	73,920	18.2%	69,849	4,071	148,104	-	148,104	-	152,175
Instructional Supports	113,004	13.2%	104,437	8,567	-	-	-	-	8,567
Specialized Supports	(19,848)	-2.1%	-	(19,848)	-	-	-	-	(19,848)
Human Resources									
Associate Superintendent	81,428	5.5%	66,518	14,910	(50,472)	(50,472)	-	-	14,910
Staff Relations & Training	145,611	24.8%	139,733	5,878	131,625	131,625	-	-	5,878
Recruitment & Staffing	19,355	3.9%	14,349	5,006	77,689	77,689	-	-	5,006
Business Services									
Secretary - Treasurer	5,760	1.9%	2,756	3,004	80,864	80,864	-	-	3,004
Financial Services	103,681	5.2%	83,835	19,846	-	-	-	-	19,846
Facility Services	(27,779)	-0.3%	-	(27,779)	760,918	768,047	(7,129)	-	(34,908)
Information Technologies	97,428	2.8%	62,037	35,391	72,977	72,977	-	-	35,391
Student Transportation	184,549	1.6%	-	184,549	-	-	-	-	184,549
Total Central Services	\$ 878,540	3.6%	\$ 593,899	\$ 284,641	\$ 1,240,158	\$ 1,099,183	\$ 140,975	\$ -	\$ 425,616

	J	K	L = J + K
Total Transfer to Division Unallocated Reserve (Attachment 2)	593,899	1,099,183	-

Elk Island Public Schools
Operating Reserves - Schools - Operations
August 31, 2020

	A	B	C	D = B + C	E = D / A	F	G = D - F
	2020-21						
	Fall Budget	Surplus/ (Deficit)	Adjustments	Total Surplus/ (Deficit)	% of Budget	Transfers	Reserve Balance 31-Aug-21
Sector 1 - Sherwood Park							
Bev Facey Community High	\$ 6,957,736	\$ 51,016	\$ -	\$ 51,016	0.7%	\$ -	\$ 51,016
Brentwood Elementary	3,114,802	35,592	-	35,592	1.1%	4,444	31,148
Clover Bar Junior High	2,811,202	28,056	-	28,056	1.0%	1	28,055
Davidson Creek Elementary	3,680,227	99,761	-	99,761	2.7%	62,959	36,802
École Campbelltown	2,482,426	42,510	-	42,510	1.7%	17,686	24,824
F.R. Haythorne Junior High	4,262,070	22,191	-	22,191	0.5%	-	22,191
Glen Allan Elementary	2,374,088	28,905	-	28,905	1.2%	5,164	23,741
Heritage Hills Elementary	2,954,504	41,593	-	41,593	1.4%	12,048	29,545
Lakeland Ridge	4,622,827	28,340	-	28,340	0.6%	-	28,340
Mills Haven Elementary	2,839,932	66,436	-	66,436	2.3%	38,036	28,400
Pine Street Elementary	2,639,746	72,640	-	72,640	2.8%	46,242	26,398
Salisbury Composite High	7,302,295	51,032	9,018	60,050	0.8%	2	60,050
Sherwood Heights Junior High	3,910,566	16,115	-	16,115	0.4%	-	16,115
Strathcona Christian Academy Elementa	3,381,779	28,879	-	28,879	0.9%	-	28,879
Strathcona Christian Academy Secondar	3,613,756	37,151	-	37,151	1.0%	1,014	36,137
Wes Hosford Elementary	2,648,283	23,336	-	23,336	0.9%	-	23,336
Westboro Elementary	2,788,952	31,729	-	31,729	1.1%	3,840	27,889
Woodbridge Farms Elementary	2,830,956	36,070	-	36,070	1.3%	7,760	28,310
Sector 2 - Strathcona County							
Ardrossan Elementary	3,287,824	40,692	-	40,692	1.2%	7,814	32,878
Ardrossan Junior Senior High	5,002,126	23,333	19,959	43,291	0.9%	2	43,291
Fultonvale Elementary Junior High	2,982,340	24,397	-	24,397	0.8%	-	24,397
Uncas Elementary	1,570,724	76,074	-	76,074	4.8%	60,367	15,707
Sector 3 - Fort Saskatchewan							
Castle (Scotford Colony)	200,253	15,532	-	15,532	7.8%	13,530	2,002
École Parc Élémentaire	2,177,080	23,091	-	23,091	1.1%	1,320	21,771
Fort Saskatchewan Christian	2,659,491	17,861	-	17,861	0.7%	-	17,861
Fort Saskatchewan Elementary	2,326,194	62,970	-	62,970	2.7%	39,708	23,262
Fort Saskatchewan High	2,953,166	46,795	-	46,795	1.6%	17,263	29,532
James Mowat Elementary	2,574,246	24,151	-	24,151	0.9%	-	24,151
Rudolph Hennig Junior High	3,073,360	30,111	-	30,111	1.0%	-	30,111
SouthPointe School	3,639,057	42,054	-	42,054	1.2%	-	42,054
Win Ferguson Elementary	2,918,207	38,380	-	38,380	1.3%	9,198	29,182

Continued on next page

Elk Island Public Schools
Operating Reserves - Schools - Operations
August 31, 2020

	A	B	C	D = B + C	E = D / A	F	G = D - F
2020-21							
	Fall Budget	Surplus/ (Deficit)	Adjustments	Total Surplus/ (Deficit)	% of Budget	Transfers	Reserve Balance 31-Aug-21
Sector 4 - Lamont County							
Andrew School	721,402	12,241	-	12,241	1.7%	5,027	7,214
Bruderheim School	1,214,986	6,640	-	6,640	0.5%	-	6,640
Lamont Elementary	2,394,185	23,927	-	23,927	1.0%	-	23,927
Lamont High	2,275,933	1,892	-	1,892	0.1%	-	1,892
Mundare School	1,098,981	47,775	-	47,775	4.3%	36,785	10,990
Sector 5 - County of Minburn							
A.L. Horton Elementary	2,551,441	24,062	-	24,062	0.9%	-	24,062
Pleasant Ridge Colony	100,369	3,724	-	3,724	3.7%	2,720	1,004
Vegreville Composite High	2,665,041	30,035	-	30,035	1.1%	3,384	26,651
Supports for Students - Schools³							
Early Learning	1,396,850	73,779	-	73,779	5.3%	45,264	28,515
Out of School Learning	2,570,145	241,015	-	241,015	9.4%	241,015	-
Mental Health Capacity Building	225,061	-	-	-	0.0%	-	-
Specialized Supports - Schools	1,908,585	246,247	-	246,247	12.9%	217,621	28,626
School Nutrition Program	185,328	-	-	-	0.0%	-	-
Partners 4 Science	303,927	17,628	-	17,628	5.8%	16,019	1,609
Other							
Elk Island Youth Ranch Learning Centre	355,584	12,796	-	12,796	3.6%	-	12,796
Next Step Home Education	-	-	-	-	0.0%	1	-
Next Step Outreach	2,619,761	41,112	9,319	50,431	1.9%	1,2	50,431
Next Step Continuing Education - Credit	503,868	103,655	-	103,655	20.6%	1	103,655
Total Schools - Operations	\$ 123,671,662	\$ 2,093,321	\$ 38,296	\$ 2,131,616	1.7%	\$ 1,070,315	\$ 1,061,301

¹ Outreach/Continuing Education Surplus to Division Unallocated Reserve

154,086

Schools Surplus >1% to Division Unallocated Reserve

916,229

School - Operations Transfers (Attachment 2)

1,070,315

² Includes CEU adjustments

³ Supports for Students - Schools can include internally restricted programs with program-specific carryforward requirements.

ELK ISLAND PUBLIC SCHOOLS
Operating Reserves - School Generated Funds (SGF)
August 31, 2021

	A	B	C = A + B	D = C / enrolment
	Reserve Balance 31-Aug-20	2020-21 Surplus/ (Deficit)	Reserve Balance 31-Aug-21	Average \$'s Per Student
Sector 1 - Sherwood Park				
Bev Facey Community High	\$ 134,549	\$ (23,379)	\$ 111,170	\$ 108
Brentwood Elementary	35,486	(1,407)	34,079	80
Clover Bar Junior High	76,030	656	76,686	216
Davidson Creek Elementary	21,570	5,164	26,734	44
École Campbelltown	30,045	(449)	29,596	73
F.R. Haythorne Junior High	120,661	(14,628)	106,033	166
Glen Allan Elementary	32,577	(5,141)	27,436	76
Heritage Hills Elementary	77,293	(48,062)	29,231	62
Lakeland Ridge	71,158	(24,997)	46,161	58
Mills Haven Elementary	72,095	(29,668)	42,427	103
Pine Street Elementary	26,562	(727)	25,835	77
Salisbury Composite High	330,116	(11,870)	318,246	271
Sherwood Heights Junior High	73,086	9,887	82,973	130
Strathcona Christian Academy Elementary	28,093	(2,494)	25,599	47
Strathcona Christian Academy Secondary	98,035	13,453	111,488	187
Wes Hosford Elementary	36,955	(1,551)	35,404	86
Westboro Elementary	21,581	(5,132)	16,449	49
Woodbridge Farms Elementary	10,866	(5,719)	5,147	16
Sector 2 - Strathcona County				
Ardrossan Elementary	16,740	6,027	22,767	44
Ardrossan Junior Senior High	101,128	18,239	119,367	138
Fultonvale Elementary Junior High	54,675	(9,995)	44,680	98
Uncas Elementary	10,634	8,479	19,113	97
Sector 3 - Fort Saskatchewan				
École Parc Élémentaire	10,019	3,429	13,448	44
Fort Saskatchewan Christian	34,024	(13,493)	20,531	51
Fort Saskatchewan Elementary	29,061	(3,839)	25,222	94
Fort Saskatchewan High	12,151	63,945	76,096	188
James Mowat Elementary	44,496	4,714	49,210	123
Rudolph Hennig Junior High	37,485	12,942	50,427	108
SouthPointe School	13,682	3,667	17,349	31
Win Ferguson Elementary	17,050	2,470	19,520	46
Sector 4 - Lamont County				
Andrew School	17,472	10,828	28,300	442
Bruderheim School	9,938	(170)	9,768	83
Lamont Elementary	14,341	1,635	15,976	54
Lamont High	45,447	31	45,478	160
Mundare School	33,198	(16)	33,182	277
Sector 5 - County of Minburn				
A.L. Horton Elementary	48,924	26,138	75,062	234
Vegreville Composite High	50,672	11,801	62,473	175
Next Step Outreach	28,680	(3,337)	25,343	98
Continuing Education	12,858	4,511	17,369	N/A
Total School Generated Funds	\$ 1,939,433	\$ 1,942	\$ 1,941,375	\$ 117



INFORMATION REPORT

DATE: Oct. 28, 2021

TO: Board of Trustees

FROM: Mark Liguori, Superintendent

SUBJECT: 2021-22 Enrolment

ORIGINATOR: Candace Cole, Secretary-Treasurer

RESOURCE STAFF: Carmine von Tettenborn, Director, Financial Services
Lynn Brims, Accountant, Financial Services

REFERENCE: N/A

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

EIPS GOAL: Quality infrastructure for all.

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

ISSUE:

That the Board of Trustees receive for information the Sept. 29, 2021, Enrolment Report for the 2021-22 school year for Elk Island Public Schools.

BACKGROUND:

Elk Island Public schools (EIPS) enters student information into PowerSchool which is directly linked to the Provincial Approach to Student Information (PASI) system. Alberta Education uses the PASI system to calculate funding allocations to EIPS.

CURRENT SITUATION OR KEY POINT:

Due to September 30 being established as the National Day for Truth and Reconciliation, and many school boards being closed that day, the student enrolment count was moved from September 30 to September 29. The funding manual has been updated to reflect this change.

Financial Services has summarized the Sept. 29, 2021, enrolment (student headcount). There are 17,124 students in the Division as of this date. This is a 155 student increase over last fall and a 52 student decrease from the spring. When comparing individual school enrolment changes from spring to fall there were some significant increases and decreases. In the spring, enrolment for schools used the enrolment from returning student registration process which, in normal years, is a fairly accurate number. With COVID-19 continuing into the 2021-22 year, we have seen more fluctuations for a variety of reasons.



INFORMATION REPORT

The September 29 enrolment has been used in the fall budget, and the weighted moving average will be based on the student count as of this count date.

ATTACHMENT(S):

1. Sept. 29, 2021 Enrolment Detail by Sector

Enrolment Detail - by Sector							
	Student Enrolment			Variance from Last Year		Variance from Spring 2021	
	2020-21	2021-22	2021-22	Change	% Change	Spring 2021	% Change
	Fall	Spring	Sept. 29,	Fall 2020	2020 to Sept.	to Sept. 29,	Spring 2021 to
		Budget	2021	to Sept.29, 2021	29, 2021	2021	Sept. 29, 2021
Sector 1 - Sherwood Park							
Bev Facey Community High	1,030	987	989	(41)	(4.0%)	2	0.2%
Brentwood Elementary	426	401	400	(26)	(6.1%)	(1)	(0.2%)
Clover Bar Junior High	355	359	371	16	4.5%	12	3.3%
Davidson Creek Elementary	610	633	621	11	1.8%	(12)	(1.9%)
École Campbelltown	405	377	368	(37)	(9.1%)	(9)	(2.4%)
F. R. Haythorne Junior High	639	657	660	21	3.3%	3	0.5%
Glen Allan Elementary	362	340	335	(27)	(7.5%)	(5)	(1.5%)
Heritage Hills/Wye Elementary	471	493	500	29	6.2%	7	1.4%
Lakeland Ridge	795	788	765	(30)	(3.8%)	(23)	(2.9%)
Mills Haven Elementary	412	418	435	23	5.6%	17	4.1%
Pine Street Elementary	336	348	334	(2)	(0.6%)	(14)	(4.0%)
Salisbury Composite High	1,170	1,207	1,205	35	3.0%	(2)	(0.2%)
Sherwood Heights Junior High	639	659	644	5	0.8%	(15)	(2.3%)
Strathcona Christian Academy Elementary	547	573	565	18	3.3%	(8)	(1.4%)
Strathcona Christian Academy Secondary	594	607	595	1	0.2%	(12)	(2.0%)
Wes Hosford Elementary	412	389	392	(20)	(4.9%)	3	0.8%
Westboro Elementary	335	349	332	(3)	(0.9%)	(17)	(4.9%)
Woodbridge Farms Elementary	324	330	314	(10)	(3.1%)	(16)	(4.8%)
	9,862	9,915	9,825	(37)	(0.4%)	(90)	(0.9%)
Sector 2 -Strathcona County							
Ardrossan Elementary	516	526	569	53	10.3%	43	8.2%
Ardrossan Junior Senior High	866	870	863	(3)	(0.3%)	(7)	(0.8%)
Fultonvale Elementary Junior High	456	470	477	21	4.6%	7	1.5%
Uncas Elementary	189	186	199	10	5.3%	13	7.0%
	2,027	2,052	2,108	81	4.0%	56	2.7%
Sector 3 - Fort Saskatchewan							
Castle (Scotford Colony)	24	25	25	1	4.2%	-	0.0%
École Parc Élémentaire	307	321	317	10	3.3%	(4)	(1.2%)
Fort Saskatchewan Christian	400	405	387	(13)	(3.3%)	(18)	(4.4%)
Fort Saskatchewan Elementary	268	270	264	(4)	(1.5%)	(6)	(2.2%)
Fort Saskatchewan High	397	432	437	40	10.1%	5	1.2%
James Mowat Elementary	399	416	412	13	3.3%	(4)	(1.0%)
Rudolph Hennig Junior High	466	479	472	6	1.3%	(7)	(1.5%)
SouthPointe School	553	575	600	47	8.5%	25	4.3%
Win Ferguson Elementary	428	422	410	(18)	(4.2%)	(12)	(2.8%)
	3,242	3,345	3,324	82	2.5%	(21)	(0.6%)
Sector 4 - Lamont County							
Andrew School	64	60	59	(5)	(7.8%)	(1)	(1.7%)
Bruderheim School	117	113	119	2	1.7%	6	5.3%
Lamont Elementary	290	293	301	11	3.8%	8	2.7%
Lamont High	284	316	306	22	7.7%	(10)	(3.2%)
Mundare School	120	109	101	(19)	(15.8%)	(8)	(7.3%)
	875	891	886	11	1.3%	(5)	(0.6%)
Sector 5 - County of Minburn							
A. L. Horton Elementary	321	315	330	9	2.8%	15	4.8%
Pleasant Ridge Colony	13	16	16	3	23.1%	-	0.0%
Vegreville Composite High	357	354	347	(10)	(2.8%)	(7)	(2.0%)
	691	685	693	2	0.3%	8	1.2%
Total Enrolment in Sectors	16,697	16,888	16,836	139	0.8%	(52)	(0.3%)
Elk Island Youth Ranch Learning Centre	5	7	5	-	0.0%	(2)	(28.6%)
Next Step Home Education/Centre for Education	-	-	42	42	0.0%	42	0.0%
Next Step Outreach	267	267	241	(26)	(9.7%)	(26)	(9.7%)
To Be Allocated	-	14	-	-	0.0%	(14)	(100.0%)
Total Enrolment	16,969	17,176	17,124	155	0.9%	(52)	(0.3%)
Enrolment by Grade							
ECS	1,393	1,419	1,385	(8)	(0.6%)	(34)	(2.4%)
Grades 1-3	3,837	3,862	3,868	31	0.8%	6	0.2%
Grades 4 - 6	3,896	3,891	3,910	14	0.4%	19	0.5%
Grades 7 - 9	3,913	4,078	4,010	97	2.5%	(68)	(1.7%)
HS (Gr 10-12)	3,658	3,652	3,663	5	0.1%	11	0.3%
Subtotal	16,697	16,902	16,836	139	0.8%	(66)	(0.4%)
Elk Island Youth Ranch Learning Centre	5	7	5	-	0.0%	(2)	(28.6%)
Next Step Home Education/Centre for Education	0	-	42	42	0.0%	42	0.0%
Next Step Outreach	267	267	241	(26)	(9.7%)	(26)	(9.7%)
Total Enrolment	16,969	17,176	17,124	155	0.9%	(52)	(0.3%)