

REGULAR BOARD MEETING

AGENDA

April 12, 2022 at 9:00 A.M.

Live-Streamed for the Public at:

<https://youtu.be/ldEezDb9Jrw>



PARKLAND
SCHOOL DIVISION

Our Vision:

Our students possess the confidence, resilience, insight and skills required to thrive in, and positively impact, the world.

PARKLAND SCHOOL DIVISION

Board of Trustees Regular Meeting

April 12, 2022, at 9:00 AM

Live-Streaming: <https://youtu.be/ldEezDb9Jrw>

Page Number	A G E N D A
-1-	1. CALL TO ORDER at 9:00 AM 1.1. Treaty 6 Acknowledgement 1.2. National Anthem 1.3. Personal Reflection 1.4. Trustee Announcements 1.5. Changes to the Agenda 1.6. Approval of the Agenda
-4-	2. APPROVAL OF MINUTES 2.1. Regular Meeting of March 8, 2022
	3. BUSINESS ARISING FROM THE MINUTES
	4. DELEGATION / PRESENTATION 4.1. Dual Credit Program Presentation
	5. BOARD CHAIR REPORT
	6. SUPERINTENDENT REPORT
	<i>Recess Period / Public Question Period</i>
-10-	7. ACTION ITEMS 7.1. 2022-2023 Budget Assumptions (S. McFadyen, J. Krefting)
-18-	8. ADMINISTRATIVE REPORTS 8.1. 2021-2022 Second Quarter Financial Report (S. McFadyen, J. Krefting)
-48-	8.2. School Resource Officer Report (M. Francis, C. Robertston)

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<p>-53-</p> <p>-58-</p> <p>-60-</p>	<p>9. TRUSTEE REPORTS</p> <p>9.1. Governance & Planning Session (L. Stewart)</p> <p>9.2. Council of School Councils (E. Cameron)</p> <p>9.3. Audit Committee (E. Cameron)</p> <p>9.4. Alberta Rural Education Symposium (A. Wagner)</p> <p>9.5. First Nations, Métis & Inuit Education Gathering (J. Osborne)</p> <p>9.6. Alberta School Boards Association (E. Cameron, A. Montgomery)</p> <p>9.7. Public School Boards' Association of Alberta (L. Stewart, A. Wagner)</p> <p>9.8. Chamber of Commerce (L. Stewart)</p>																											
	<p>10. FUTURE BUSINESS</p> <p>10.1. Meeting Dates:</p> <p><i>Board – Open to the Public:</i></p> <table border="1"> <tr> <td>May 24, 2022</td> <td>-----</td> <td>Regular Board Meeting 9:00 AM, Centre for Education <i>(Meeting Live-Streamed for Public)</i></td> </tr> </table> <p><i>Committees – Closed to the Public:</i></p> <table border="1"> <tr> <td>Apr 13, 2022</td> <td>-----</td> <td>Benefits Committee Meeting 3:30 PM, Virtual Meeting</td> </tr> <tr> <td>Apr 21, 2022</td> <td>-----</td> <td>Governance & Planning Session (GPS) 9:00 AM, Centre for Education <i>(full day)</i></td> </tr> <tr> <td>Apr 26, 2022</td> <td>-----</td> <td>Teacher Board Advisory Committee 4:15 PM, TBD</td> </tr> <tr> <td>May 10, 2022</td> <td>-----</td> <td>Governance & Planning Session 9:00 AM, Centre for Education <i>(morning only)</i></td> </tr> <tr> <td>May 10, 2022</td> <td>-----</td> <td>GPS - Student Advisory 12:30 PM, TBD</td> </tr> <tr> <td>May 11, 2022</td> <td>-----</td> <td>Audit Committee Meeting 1:00 PM, Centre for Education</td> </tr> </table> <p><i>By Invitation:</i></p> <table border="1"> <tr> <td>May 27, 2022</td> <td>-----</td> <td>Milestones and Merits 5:00 PM, Heritage Pavilion</td> </tr> </table> <p><i>Other:</i></p> <table border="1"> <tr> <td>May 10, 2022</td> <td>-----</td> <td>Council of School Councils 7:00 PM, Centre for Education</td> </tr> </table>	May 24, 2022	-----	Regular Board Meeting 9:00 AM, Centre for Education <i>(Meeting Live-Streamed for Public)</i>	Apr 13, 2022	-----	Benefits Committee Meeting 3:30 PM, Virtual Meeting	Apr 21, 2022	-----	Governance & Planning Session (GPS) 9:00 AM, Centre for Education <i>(full day)</i>	Apr 26, 2022	-----	Teacher Board Advisory Committee 4:15 PM, TBD	May 10, 2022	-----	Governance & Planning Session 9:00 AM, Centre for Education <i>(morning only)</i>	May 10, 2022	-----	GPS - Student Advisory 12:30 PM, TBD	May 11, 2022	-----	Audit Committee Meeting 1:00 PM, Centre for Education	May 27, 2022	-----	Milestones and Merits 5:00 PM, Heritage Pavilion	May 10, 2022	-----	Council of School Councils 7:00 PM, Centre for Education
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	10.2. Notice of Motion 10.3. Topics for Future Agendas 10.4. Requests for Information 10.5. Responses to Requests for Information
	11. IN-CAMERA: OTHER CONFIDENTIAL MATTERS
	12. ACTION IN RESPONSE TO IN-CAMERA
	13. ADJOURNMENT



**MINUTES OF THE
REGULAR BOARD MEETING
HELD VIRTUALLY FROM VARIOUS LOCATIONS AND LIVE-STREAMED
ON TUESDAY, MARCH 08, 2022, AT 9:00 AM**

TRUSTEE ATTENDANCE:

Lorraine Stewart, Chair
Anne Montgomery, Vice-Chair
Aileen Wagner, Trustee
Paul McCann, Trustee
Eric Cameron, Trustee
Jill Osborne, Trustee

ADMINISTRATION ATTENDANCE:

Shauna Boyce, Superintendent
Mark Francis, Deputy Superintendent
Scott Johnston, Associate Superintendent
Scott McFadyen, Associate Superintendent
Dr. Meg Miskolzie, Associate Superintendent
John Blood, Director, Transportation Services
Jason Krefting, Director, Financial Services
Serge LaBrie, Director, Facilities Services
Katherine Mann, Division Principal, Indigenous Education and Numeracy
Jordi Weidman, Director, Strategic Communications
Keri Zylla, Recording Secretary

REGRETS:

Aimee Hennig, Trustee

CALL TO ORDER

Board Chair Stewart called the meeting to order at 9:00 a.m.

TREATY SIX ACKNOWLEDGEMENT

NATIONAL ANTHEM

PERSONAL REFLECTION

ANNOUNCEMENTS

CHANGES TO THE AGENDA

There were no changes to the agenda.

APPROVAL OF THE AGENDA

Res 014-22

MOVED by Trustee Osborne that the agenda be approved as presented.

CARRIED UNANIMOUSLY

APPROVAL OF THE MINUTES

Res 015-22

MOVED by Trustee Cameron that the minutes of the Regular Board Meeting held on February 8, 2022 be approved as presented.

CARRIED UNANIMOUSLY

BUSINESS ARISING FROM THE MINUTES

None.

DELEGATION / PRESENTATION

There was no delegation.

BOARD CHAIR REPORT

Board Chair Stewart shared her report.

SUPERINTENDENT REPORT

Superintendent Boyce shared her report.

QUESTION PERIOD:

There were no questions submitted to the Board at Board@psd.ca, for the March 8, 2022, Question Period.

ACTION ITEMS

EDWIN PARR AWARD

Res 016-22

MOVED by Trustee Wagner that the Board of Trustees recognizes, Alyssa Bridgeman from Connections for Learning, Laura Kraus from Graminia School, and Taylor Pocock from Spruce Grove Composite High School, as the three Parkland School Division Edwin Parr nominees. And further, that the Board submits Taylor Pocock's nomination to the Alberta School Boards Association Zone 2/3 Edwin Parr Selection Committee, as presented at the Regular Meeting of March 8, 2022.

CARRIED UNANIMOUSLY

Deputy Superintendent Francis and members of the Parkland School Division Edwin Parr Selection Committee provided additional information and responded to questions.

Res 017-22

2022-2023 FEES AND ALLOWANCES

MOVED by Trustee Osborne that the Board of Trustees approve the 2022-2023 Fees and Allowances as presented at the Regular Meeting of March 8, 2022.

CARRIED UNANIMOUSLY

Board Chair Stewart transferred chair to Vice-Chair Montgomery at 9:51 a.m. and resumed Chair at 9:52 a.m. Board Chair Stewart transferred chair to Vice-Chair Montgomery at 10:01 a.m. and resumed Chair at 10:03 a.m.

Mr. Blood exited the meeting at 10:08 a.m.

Superintendent Boyce and Associate Superintendent McFadyen provided additional information and responded to questions.

Res 018-22

THREE-YEAR CAPITAL PLAN

MOVED by Trustee McCann that the Board of Trustees approve the Three-Year Capital Plan Submission Recommendation as presented at the Regular Meeting of March 8, 2022.

CARRIED UNANIMOUSLY

Associate Superintendent McFadyen and Mr. LaBrie provided additional information and responded to questions.

Mr. Krefting exited the meeting at 10:14 a.m.

Board Chair Stewart called a recess at 10:24 a.m. Meeting resumed at 10:30 a.m.

Res 019-22

REVISED BOARD POLICY 10: POLICY FORMATION AND REVIEW

MOVED by Vice-Chair Montgomery that the Board of Trustees approve Revised Board Policy 10: Policy Formation and Review, as recommended by the Policy Review Committee as amended at the Regular Meeting of March 8, 2022.

CARRIED UNANIMOUSLY

Amendment: Board Policy 10: Article 2, will read “The Board shall **consider** the identified problem, issue or need to determine whether or not there is to be a review or formation of policy.”

Board Chair Stewart and Vice-Chair Montgomery provided additional information and responded to questions.

Res 021-22**REVISED BOARD POLICY 8: BOARD COMMITTEES AND REPRESENTATION**

MOVED by Vice-Chair Montgomery that the Board of Trustees approve Revised Board Policy 8: Board Committees and Representation, as recommended by the Policy Review Committee and presented at the Regular Meeting of March 8, 2022.

CARRIED UNANIMOUSLY

Board Chair Stewart and Vice-Chair Montgomery provided additional information and responded to questions.

ADMINISTRATIVE REPORTS

2021-2022 INFRASTRUCTURE MAINTENANCE RENEWAL (IMR) / CAPITAL MAINTENANCE (CMR) EXPENDITURE PLAN

The Board of Trustees received for information, the 2021-2022 Infrastructure Maintenance Renewal (IMR) / Capital Maintenance Renewal (CMR) Expenditure Plan, as presented at the Regular Meeting of March 8, 2022.

Associate Superintendent McFadyen and Mr. LaBrie provided additional information and responded to questions.

NUMERACY REPORT

The Board of Trustees received for information, the Numeracy Report, as presented at the Regular Meeting of March 8, 2022.

Associate Superintendent Johnston and Ms. Mann provided additional information and responded to questions.

TRUSTEE REPORTS

TEACHER BOARD ADVISORY COMMITTEE

The Board of Trustees received for information, Teacher Board Advisory Committee Report from the February 15, 2022, Governance & Planning Session, as presented at the Regular Meeting of March 8, 2022.

GOVERNANCE & PLANNING SESSION

The Board of Trustees received for information, the unapproved Minutes from the February 18, 2022, Governance & Planning Session, as presented at the Regular Meeting of March 8, 2022.

ALBERTA SCHOOL BOARDS ASSOCIATION

Vice-Chair Montgomery provided Trustees with a report prior to the Board Meeting and Trustee Cameron provided some additional information.

PUBLIC SCHOOL BOARDS’ ASSOCIATION OF ALBERTA

Trustee Wagner shared her report.

CHAMBER OF COMMERCE

Board Chair Stewart provided information on upcoming Chamber events.

FUTURE BUSINESS

MEETING DATES:

Board – Open to the Public:

Apr 12, 2022 ----- Regular Board Meeting 9:00 AM, Centre for Education *(Meeting Live-Streamed for Public)*

Committees – Closed to the Public:

Mar 15, 2022 ----- Governance & Planning Session 9:00 AM, Centre for Education *(full day)*

Apr 04, 2022 ----- Audit Committee Meeting 1:00 PM, Centre for Education

Apr 13, 2022 ----- Benefits Committee Meeting 3:30 PM, Virtual Meeting

Apr 21, 2022 ----- Governance & Planning Session 9:00 AM, Centre for Education *(full day)*

Apr 26, 2022 ----- Teacher Board Advisory Committee 4:15 PM, TBD

By Invitation:

Apr 07, 2022 ----- Education Planning Day Engagement 8:30 AM, TBD

Other:

Mar 29, 2022 ----- Council of School Councils Meeting 7:00 PM, Virtual Meeting

NOTICE OF MOTION

There was no notice of motion.

TOPICS FOR FUTURE AGENDAS

Trustee McCann requested student and staff wellness to be a topic on a future agenda. Administration will add this topic to a future Governance & Planning Session.

REQUESTS FOR INFORMATION

There were no requests for information.

RESPONSES TO REQUESTS FOR INFORMATION

There were no responses to requests for information.

Res 022-22

IN-CAMERA: OTHER CONFIDENTIAL MATTERS

MOVED by Trustee Osborne that the Board of Trustees move to In-Camera at 11:57 a.m.

CARRIED UNANIMOUSLY

The meeting live-stream recording was paused at 11:57 a.m. and Trustees, Superintendent Boyce, Associate Superintendent McFadyen and Ms. Zylla exited the public virtual meeting and went in-camera in a private virtual meeting.

Deputy Superintendent Francis, Associate Superintendent Johnston, Associate Superintendent Dr. Miskolzie, Mr. LaBrie and Ms. Mann exited the public virtual meeting at 11:57 a.m.

Res 023-22

MOTION TO REVERT TO A PUBLIC MEETING

MOVED by Trustee McCann that the Board of Trustees revert to a public meeting at 12:18 p.m.

CARRIED UNANIMOUSLY

The meeting live-stream resumed at 12:18 p.m.

Trustees, Superintendent Boyce, Associate Superintendent McFadyen and Ms. Zylla re-entered the Regular public virtual meeting at 12:18 p.m.

ACTION IN RESPONSE TO IN-CAMERA

There was no action in response to In-Camera.

ADJOURNMENT

The meeting was adjourned at 12:18 p.m.



MEMORANDUM

April 12, 2022
Regular Board Meeting

TO	Board of Trustees
FROM	Eric Cameron, Audit Committee Chair
ORIGINATOR	Scott McFadyen, Associate Superintendent
RESOURCE	Jason Krefting, Director Financial Services
GOVERNANCE POLICY	Board Policy 2: Role of the Board Board Policy 8: Board Committees Board Policy 12: Role of the Superintendent
ADDITIONAL REFERENCE	BP 2: Resource Stewardship BP 8: Appendix 8.5 Audit Committee The Education Act
SUBJECT	2022-2023 BUDGET ASSUMPTIONS

PURPOSE

For approval. Recommendation required.

RECOMMENDATION

That the Board of Trustees approve the Budget Assumptions for 2022-2023 as recommended by the Audit Committee and presented at the Regular Meeting of April 12, 2022.

BACKGROUND

The Board of Trustees reviews and approves the budget on an annual basis, performs Board functions required by governing legislation and Ministerial directives, and is responsible to adhere to the Board Annual Work Plan. The Board is required to provide a 2022-2023 budget to Alberta Education by May 31st. These assumptions are used to develop the budget. The 2022-2023 budget assumptions provide information to support these responsibilities.

REPORT SUMMARY

The budget assumptions for the 2022-2023 school year provide the assumptions that the budget is built around these assumptions include key components of the budget including revenues, allocations to schools, enrolments, and key expenditures including staffing.

Administration or members of the Audit Committee would be pleased to respond to any questions.

SM:rg



**Parkland School Division
2022-2023- Budget
Budget Assumptions – April 2022**

The following table outlines the assumptions used in developing the 2022-2023 operating budget for Parkland School Division (PSD), the basis for the assumption and the risk associated if the assumption is not correct.

Category	Assumption	Basis for Assumption	Associated Budget Risk
COVID-19	The Covid-19 Pandemic will have a limited impact on operations and funding for the September 1, 2022 school year.	The provinces intent to return to normal.	Risk is high as it is unknown if the province will return to normal.
Operating Reserves	The Division maintains operating reserves within the caps identified by Alberta Education.	PSD is required to have a minimum operating reserve balance of 1% of the prior year’s total operating expenses and a maximum of 3.15% of the prior year’s operating expenses.	Risk is high as the Division requires Ministerial approval to access operating reserves that will be requested as part of the annual budget submission in the spring. It is assumed the Division will receive approval for the use of reserves. The reserve limit will be calculated using 3.15% multiplied by the Total Expenses as per the August 31, 2022 Audited Financial Statement (AFS). The AFS will not be known until November 2022. Any reserves in excess of the reserve limits will be clawed back by Alberta Education.
Alberta Government Funding	Funding is calculated based on the 2022-2023 funding manual.	The funding manual drives the methodology for determining the Provincial funding for PSD.	The risk is high as the provincial government provides 95% of the Division’s funding and any changes to provincial funding manual could have a significant impact on PSD.



**Parkland School Division
2022-2023- Budget
Budget Assumptions – April 2022**



Category	Assumption	Basis for Assumption	Associated Budget Risk
Enrolment	<p>The Division enrolments are projected to be 12,271 students an increase of 315 students or 2.6% over the September 30, 2021 enrolments.</p>	<p>The Division enrolments have been estimated by advancing students by one grade and applying the average change from grade to grade over the last 5 years. Pre-kindergarten and kindergarten enrolments were based on historical numbers and discussions with the Director of the Early Learning Department.</p>	<p>The risk is high as funding is based on the WMA enrolment, growth is not fully funded until the third year a student enters our Division.</p>
Teacher compensation	<p>Average teacher compensation (salary + Benefits) is \$103,409 excluding the Alberta Teachers' Retirement Fund (ATRF) Pension of \$9,957.</p> <p>The previous compensation rate budgeted was \$102,054 excluding ATRF.</p>	<p>Actual salaries based on the current collective bargaining agreement, plus forecasted benefit rates and changes on the grid. Changes in collective bargaining negotiated centrally will be covered off by Alberta Education.</p> <p>The ATRF pension is not included in the Division's average cost as it is fully funded by the government.</p> <p>Benefit rates include the following changes over the prior year:</p> <ul style="list-style-type: none"> Canada Pension Plan-Cap ↑ \$2,000, Rate ↑ 4.4% Life Insurance ↑ 10% (Rate ↔ 0%, Discount ↓ 10%) Extended Disability ↑ 15% (Rate ↑ 5%, Discount ↓ 10%) Extended Health ↑ 10.8% (Rate ↑ 10.8%) Dental ↑ 6.7% (Rate ↑ 6.7%) Vision ↑ 7.1% (Rate ↑ 7.1%) 	<p>Risk is high as a new round of bargaining has started and the salary and benefit structure could change. Also, the mix between new and experienced teachers changes.</p>



**Parkland School Division
2022-2023- Budget
Budget Assumptions – April 2022**



Category	Assumption	Basis for Assumption	Associated Budget Risk
Allocation Model	The Division has an allocation model to distribute revenues to our schools in an equitable manner using a combination of a fixed and variable allocations	The fixed allocation provides every school regardless of size and location the resources to provide a quality education. The variable allocation provides funding for each student above a base threshold. Other allocations provide funding to address areas that the Division has identified as requiring additional support (K-4, FNMI, CTF, Inclusion).	The risk is moderate as funding is based on the funding manual and the allocations are based on Division needs.
Federal Government Funding	Funding is calculated based on the average of the actual rates received in 2021-22, the funding manual for 2022-23 and the number of students who are expected to attend for the 2022-23 school year.	The federal government calculates the funding based on the Alberta Education funding manual.	The risk is moderate as the actual Federal rates are based on multiple variables and actual enrolments. The final calculation including the rate and the number of students is not available until February or March of the following year.
Fees	School and Transportation fees are set at cost recovery.	The sites forecast fee for the following year based on the best information available at the time.	<p>The risk is moderate for Transportation fees as the fees are increasing but currently not at full cost recovery and final ridership is unknown.</p> <p>The risk is low for School fees as they are charged on a cost recovery basis and expenditures are adjusted as needed.</p>



**Parkland School Division
2022-2023- Budget
Budget Assumptions – April 2022**



Category	Assumption	Basis for Assumption	Associated Budget Risk
Inclusive Education	The Division allocates funding to the schools and Student Supports and Services to support Inclusive Education and diversity within PSD.	Inclusive Education funds are allocated to support all students within PSD. The funds are used for support and services needed to effectively program for our students. Some examples of supports and services include STEP classrooms and Relating Everyday Academics & Life Skills (REAL) Program, identified supports, professional development for staff and adapted materials.	Risk is moderate as identified needs continue to grow and put pressure on existing resources, that may require allocations from other priorities.
Human Resources	Staffing will be budgeted by site based on the staffing requirements determined by the site administrator to meet the needs of the students within the allocations provided to the schools.	Staffing decisions are made according to availability of resources and delivery of educational programming and services.	Risk is moderate as staffing will be based on projected enrolments and school allocations.
Transportation Program	Transportation operates within its funding envelope (grants and fees).	The cost of running the regional transportation system will be supported through transportation grants and transportation user fees. Service will be adjusted as required to operate within the funding envelope.	Risk is moderate, variables include ridership, fuel costs, contractor costs and insurance.



**Parkland School Division
2022-2023- Budget
Budget Assumptions – April 2022**



Category	Assumption	Basis for Assumption	Associated Budget Risk
Operations & Maintenance / Infrastructure Maintenance Renewal Funding	Operations & Maintenance will operate within the funding received for both operating and Infrastructure Maintenance Renewal(IMR)	Operations and Maintenance will adjust projects and services based on the amount of available funding.	Risk is Moderate due to inflation, supply chain issues and rising utility costs.
System Administration	System and Administration is capped and the Division must operate within the cap	System and Administration spending is restricted as per the funding manual. System and Administration covers Board Governance, Office of the Superintendent including Instructional Service/Educational Administration, Business Administration, General Services Management and the administrative building.	Risk is moderate as the Division manages the expenditures within this program through the budgeting process and regular forecasts, inflation.
Services and Supplies Costs	It is assumed that goods and services costs will increase in 2022-2023. Sites will budget costs within their given allocations.	Inflation has been trending at decade high numbers due to supply chain challenges and Covid issues.	Risk is moderate, inflation could increase or decrease based on external factors.
Insurance	Rates increases will be at inflationary level	The Division's insurance reciprocal (ARMIC) expects rate increases to inflationary levels.	Risk is moderate. ARMIC's rates could change based on the plans claim history and catastrophic events across the globe.
Utilities	Utilities have been budgeted based on estimated consumption and current rates.	Current contract rates were used and consumption was estimated based on past experience.	Risk is moderate as a portion of rates are based on market rates.



**Parkland School Division
2022-2023- Budget
Budget Assumptions – April 2022**



Category	Assumption	Basis for Assumption	Associated Budget Risk
Teacher-Pension Costs	Employer contributions for ATRF contributions are made by the Provincial Government. Annual cost per teacher based average salary is \$9,957.	The ATRF rate is assumed to remain the same at 10.87% for 2022-2023 .	Risk is low. ATRF is fully funded by Alberta Education.
Support Staff-Compensation	Average costs will be budgeted on current salaries. IUOE employees will be budgeted with a 2% increase as per their collective agreement. No other changes are anticipated. Benefits will be budgeted based on forecasted rates by group (CAAMSE, IUOE, Non-union Group and Executive)	Average salaries are used for all school-based positions and are determined by using actual salaries for current staffing. Benefit rates include the following changes over the prior year: Canada Pension Plan-Cap ↑ \$2,000, Rate ↑ 4.4% Life Insurance ↓ 2.4% Accidental Death/Dismemberment ↑ 16.7% Long-term Disability ↑ 11.0% Extended Health ↑ 1.4% Dental ↑ 8.9%	Risk is low. The Central Alberta Association of Municipal & School Employees (CAAMSE) collective agreement expires August 31, 2023. The International Union of Operating Engineers (IUOE) collective agreement expires August 31, 2023. The IUOE employees will be receiving a 2% wage increase in 2022-2023.



MEMORANDUM

April 12, 2022
Regular Board Meeting

TO	Board of Trustees
FROM	Shauna Boyce, Superintendent
ORIGINATOR	Scott McFadyen, Associate Superintendent
RESOURCE	Jason Krefting, Director Financial Services
GOVERNANCE POLICY	Board Policy 2: Role of the Board Board Policy 12: Role of the Superintendent
ADDITIONAL REFERENCE	Board Annual Work Plan
SUBJECT	QUARTERLY FINANCIAL REPORT – PERIOD ENDED FEBRUARY 28, 2022

PURPOSE

For information. No recommendation required.

BACKGROUND

The quarterly financial reports are part of the responsibility of the Board, as defined by Board Policy 2: Role of the Board. The fiscal year for Parkland School Division is September 1 to August 31. Administration provides three quarterly financial reports and an annual financial report as follows:

- First Quarterly Report (January)
- Second Quarterly Report (April)
- Third Quarterly Report (June)
- Audited Financial Statement (November of the subsequent school year)

The following report is in support of this responsibility.

REPORT SUMMARY

The financial statement included within this package is for the six months ended February 28, 2022. The audited financial statements for the current school year will be presented to the Board in November 2022. The Management Discussion and Analysis includes an updated forecast and provides variance explanations from the budget.

As of February 28, 2022, revenues year to date were \$67.8M and expenditures year to date were \$67.0 resulting in a surplus of \$821K. A deficit of \$2.0M is currently forecast for the year ended August 31, 2022 which is the same as the budget.

Administration would be pleased to respond to any questions.

SM:kz



PARKLAND
SCHOOL DIVISION

Management's Discussion and Analysis

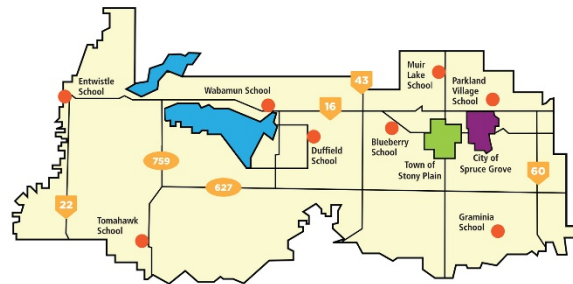
February 28, 2022

Management’s discussion and analysis

The following is a discussion of the financial condition and results of operations of Parkland School Division (the Division) for the six months ended February 28, 2022 and should be read with the Division’s annual financial statements. The statements have been prepared in accordance with Canadian public sector accounting standards (PSAS).

The Division had a total operating budget of \$133.9 million to provide public education services to just under 12,000 students for the 2021-2022 school year. The Division is home to 24 distinct learning sites, including two high school outreach locations and a number of alternate programs offered through the Connections for Learning campus.

The Division sits just west of Edmonton, stretched out along highway 16 on the first leg of the route to the Rocky Mountains. At more than 100km east-to-west, the Division covers approximately 2,400 square kilometers and serves more than 73,000 residents.



Originally an agricultural region, over the past twenty-five years the economic base of the Division has grown increasingly industrial. The development of major power generation and coal mining projects, added to the production of oil and gas resources have, historically, significantly impacted our demographics. We now recognize that changes to the energy sector – converting coal to natural gas – may continue to impact our region. Additionally, the industrial and commercial developments in the Acheson Park and the Ellis and Sherwin Industrial Parks, as well as industrial parks within Spruce Grove and Stony Plain continue to promote growth in urban areas.

Changes in Alberta’s economy have resulted in a noticeable population shift for the Division as more families move from rural areas to more urban centers, creating smaller rural communities with decreasing school populations.

The Division believes in fiscal accountability and transparency through regular financial reporting to the Board. Ensuring effective stewardship of the Board’s resources is a responsibility that is legislated through the Education Act. Through resource stewardship student success and well-being are supported by ensuring equitable and sustainable use of our resources and ensuring financial responsibility remains a priority. Assurance Elements that prioritize resource stewardship include a consideration of how limited resources will be utilized with maximum results.

1. Budget to Actual at February 28, 2022 Analysis

Parkland School Division is showing a surplus at Q2 primarily due to the timing of revenues and expenditures.

	Budget 2021-22	Actual February 28, 2022	% of Budget	Q2 Forecast 2021 - 2022	Variance from Budget	% Change From Budget
REVENUES						
Government of Alberta	\$ 125,476,648	\$ 63,538,228	50.6%	\$ 128,324,931	\$ 2,848,283	2.3%
Federal Government and First Nations	1,256,628	1,059,141	84.3%	1,621,016	364,388	29.0%
Other Alberta school authorities	36,215	45,000	124.3%	36,215	-	0.0%
Fees	3,279,557	1,938,166	59.1%	2,372,604	(906,953)	-27.7%
Other sales and services	1,082,198	626,550	57.9%	1,096,279	14,081	1.3%
Investment income	175,000	66,704	38.1%	175,000	-	0.0%
Gifts and donations	407,899	433,038	106.2%	366,645	(41,254)	-10.1%
Rental of facilities	54,000	18,780	34.8%	45,022	(8,978)	-16.6%
Fundraising	112,690	62,146	55.1%	84,961	(27,729)	-24.6%
Gains on disposal of capital assets	-	1,155	100.0%	-	-	0.0%
Total revenues	\$ 131,880,835	\$ 67,788,908	51.4%	\$ 134,122,673	\$ 2,241,838	1.7%
EXPENSES BY PROGRAM						
Instruction	\$ 102,240,522	\$ 50,367,606	49.3%	\$ 104,152,497	\$ (1,911,975)	-1.9%
Plant operations and maintenance	16,683,948	8,953,175	53.7%	16,655,770	28,178	0.2%
Transportation	10,544,536	5,532,808	52.5%	10,886,297	(341,760)	-3.2%
Board & system administration	4,327,129	2,061,753	47.6%	4,354,297	(27,168)	-0.6%
External services	84,700	52,980	62.6%	73,812	10,888	12.9%
Total expenses	\$ 133,880,835	\$ 66,968,322	50.0%	\$ 136,122,673	\$ (2,241,838)	-1.7%
Operating surplus (deficit)	\$ (2,000,000)	\$ 820,586		\$ (2,000,000)	\$ -	
EXPENSES BY CATEGORY						
Salaries, wages and benefits	\$ 99,167,824	\$ 51,055,544	51.5%	\$ 100,304,925	\$ (1,137,101)	-1.1%
Services, contracts and supplies	25,155,031	11,445,182	45.5%	26,866,542	(1,711,511)	-6.8%
School generated Funds	1,276,936	367,806	28.8%	670,162	606,774	47.5%
Infrastructure Maintenance Renewal	1,462,579	776,472	53.1%	1,462,579	-	0.0%
Amortization of capital assets and interest	6,818,465	3,323,318	48.7%	6,818,465	-	0.0%
Total expenses	\$ 133,880,835	\$ 66,968,322	50.0%	\$ 136,122,673	\$ (2,241,838)	-1.7%
SURPLUS/(DEFICIT) BY PROGRAM						
Instruction	\$ (2,000,000)	\$ 1,041,252		\$ (1,711,940)	\$ 288,060	
Operations and Maintenance	-	(692,107)		44,342	44,342	
Transportation	-	253,348		(341,522)	(341,522)	
Board and System Administration	-	133,243		-	-	
External Services	-	-		-	-	
Surplus/(Deficit) from Operations	\$ (2,000,000)	\$ 735,733		\$ (2,009,120)	\$ (9,120)	
SURPLUS/(DEFICIT) BY FUND						
School Generated Funds	-	84,853		9,119	9,119	
Total Surplus/(Deficit)	\$ (2,000,000)	\$ 820,586		\$ (2,000,000)	\$ -	

As of February 28, 2022, revenues to date were \$67.8M and expenditures were \$67.0M resulting in a surplus of \$821K. A deficit of \$2.0M is forecast for the year ended August 31, 2022 in alignment with budget.

Revenues



Overall increase in revenues of \$2.2 million

Forecasted revenues have increased by \$2.2 million or 1.7% from budget.

Key variances are:



2.3%

Government of Alberta (GOA) – increase of \$2.8M - GOA revenues increased primarily due to new grants and there were changes due to higher enrolments including:

- \$1.6M in provincial COVID-19 mitigation support which is stand alone, one time only funding to mitigate the impact of the pandemic on school jurisdictions
- \$673K in Learning Disruption grant funding for literacy and numeracy supports for Grades two and three students
- \$718K additional WMA adjustment for increased enrolment
- (\$248K) – Revenues for Educational Programs in an Institution were removed as the Division is not operating Bright Bank this year.
- \$134K additional home education revenues due to increased enrolment
- (\$67K) in other Alberta Education School Based Grants



29.0%

Federal Government – increase of \$364K - tuition revenues increased from budget (\$174K) as the number of students increased by 18 over budget and there was an increase in Jordan's Principal grants (\$183K).



-27.7%

Fee revenue – decrease of \$907K - fee revenue decreased from budget due to lower than expected field trip and extracurricular fees forecast to be lower due to COVID-19.



1.3%

Sales of services and products – increase of \$14K - of supplies and services increased from budget as schools updated their forecasts based on new information and more refined plans.



-10.1%

Gifts and donations – decrease of \$41K – gifts and donations revenue are forecast to be lower due to Covid-19.



16.6%

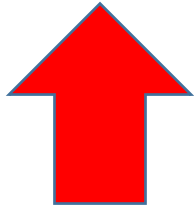
Rental of facilities – decrease of \$9K – facilities rentals are forecast to be lower due to Covid-19.



-24.6%

Fundraising – decrease of \$28K - decreased from budget as schools updated plans for the year based on current plans that include COVID-19.


Expenditures



Overall increase in expenses of \$2.2 million


Forecasted expenditures have increased by \$2.2 million or 1.7% from budget.


Key variances by program are:


-  -1.9% Instruction – increase of \$1.9M - the increase in instructional expenditures (Includes Early Childhood Services (ECS) – Grade 12) are primarily related to increased certificated staffing resulting in higher salary and benefit costs (\$945K) that include:
- Staffing to support 327 additional students over budget,
 - Staffing to support the Learning Loss grant, and
 - Staffing hired through the Jordan’s Principal grant

Increases in supplies related to instruction such as general supplies, support services and other to support the increase in students from the budget.


The Division is planning a purchasing initiative to take advantage of economies of scale in order to evergreen technology, furniture and equipment in the schools.


-  0.2% Operations and Maintenance – decrease of \$28K – expenditures are forecast to decrease slightly due to lower insurance costs than budgeted partially offset by higher custodial supplies and utility costs.

-  -4.6% Transportation – increase of \$342K - expenditures increased over budget due to a one-time expenditure to provide insurance and inflation relief to bus contractors.

-  -3.5% System Administration – increase of \$27K – insurance costs are forecast to be higher than budget partially offset by lower support services costs than budget.

Key variances by category are:

-  -1.1% Salaries, wages and benefits – increase of \$1.1M - increases are related to salary and benefits costs related to increased enrolments and support the objectives of the Learning Loss grant.
- staffing increases to support 327 additional students over budget,
 - staffing hired to fulfill the goals of the Learning Loss grant

-  -6.8% Services, Contracts and Supplies – increase of \$1.7M - key increase in services, contracts and supplies are:

- One-time transportation contract payment for insurance and inflation (\$341k)
- Increases in supplies related to instruction such as general supplies, support services and other to support the increase in students from the budget.
- The Division is planning a purchasing initiative to take advantage of economies of scale in order to evergreen technology, furniture and equipment in the schools.



47.5%

School Generated Funds (SGF) – decrease of \$607K – SGF expenditures are forecast to be lower due to COVID-19.

Site Expense Forecast

Parkland School Division

Site	Budget Revenues	Forecasted Revenues	Budget to Forecast Revenue variance Positive (Negative)	Budget Expenditures 2021-22	Forecasted Expenditures 2021-22	Budget to Forecast Expense variance Positive (Negative)	Budget Adjustments	Net Change from Budget to Forecast	Budget Surplus (Deficit)	Forecasted Surplus (Deficit)	Variance Explanation
Governance, Staff/Student Awards	\$ -	\$ -	\$ -	\$ 686,675	\$ 713,142	\$ (26,467)	\$ 26,467	\$ -	\$ -	\$ -	Election costs were higher than budgeted due to the shared cost of a reporting officer with the town of Stony Plain that was not expected. The Division allocated funds to offset the additional expenditures.
Office of the Superintendent	-	-	-	552,988	552,989	-	-	-	-	-	
Deputy Superintendent	-	-	-	520,010	508,195	11,815	18,332	30,147		30,147	A portion of funds budgeted for projects is not forecast to be utilized at this time.
Assoc Super Corporate Supports & Services	-	18,550	18,550	920,397	900,447	19,950	-	38,500		38,500	A portion of funds budgeted for projects is not forecast to be utilized at this time.
Assoc Super Student Supports & Services	-	2,055	2,055	467,162	340,448	126,713	(110,416)	18,352		18,352	Benefit costs are below budget.
Assoc Super Education & System Admin	-	13,500	13,500	430,314	298,730	131,584	(145,084)	-		-	Additional revenues is new grant for School Councils. Forecasted expenditures decreased as a portion of funds budgeted for projects is not forecast to be utilized at this time.
Human Resources	-	-	-	481,744	484,903	(3,159)	10,277	7,118		7,118	
Communications	-	-	-	388,712	382,631	6,081	(18,332)	(12,251)		(12,251)	Other professional/tech services are forecast to be higher than budget.
Financial Services	-	850	850	1,163,000	1,152,578	10,422	-	11,272		11,272	
Tech Support Services	-	-	-	1,634,920	1,634,920	-	-	-		-	
Print Centre	11,000	4,236	(6,764)	87,000	80,236	6,764	-	-		-	
Student Transportation	10,544,536	10,544,775	239	10,490,157	10,831,396	(341,238)	-	(340,999)		(340,999)	One time insurance/inflation payment to contractors.
Maintenance	9,505,799	9,504,769	(1,030)	5,704,099	5,701,626	2,473	-	1,443		1,443	Additional custodial supplies for Covid-19 are being utilized.
Custodial	28,000	27,034	(966)	3,628,000	3,707,288	(79,287)	-	(80,253)		(80,253)	
Instructional Pool	91,149,671	93,502,247	2,352,575	3,523,316	4,314,684	(791,369)	(1,650,163)	(88,958)	(2,000,000)	(2,088,958)	Increase in revenues is the result of \$1.6M in Covid Mitigation funding and additional WMA funding. The increase in expenditures includes contingency which will be allocated to substitutes for Covid-19 coverage and the Division purchasing initiative.

Site Expense Forecast

Parkland School Division

	Budget Revenues	Forecasted Revenues	Budget to Forecast Revenue variance Positive (Negative)	Budget Expenditures 2021-22	Forecasted Expenditures 2021-22	Budget to Forecast Expense variance Positive (Negative)	Budget Adjustments	Net Change from Budget to Forecast	Budget Surplus (Deficit)	Forecasted Surplus (Deficit)	Variance Explanation
Blueberry	74,100	32,631	(41,469)	3,662,410	3,780,921	(118,512)	167,911	7,930		7,930	Increase in expenditures result of school adding 2 additional teachers as a result of an increase of 40 students over budget.
Brookwood	21,000	3,051	(17,949)	3,254,206	3,321,307	(67,100)	90,256	5,207		5,207	Expenditures increased due to staffing required to support the learning loss grant.
École Broxton Park	125,715	160,219	34,504	4,472,364	4,524,272	(51,908)	17,404	-		-	
Connections for Learning	731,266	632,002	(99,264)	4,890,392	4,970,941	(80,549)	232,057	52,244		52,244	Change in the CFL is the result of removing the Bright Bank program offset by an increase in students in other programs. The surplus is the result of a support position and support services expenditures forecast to be lower than budget.
Copperhaven	85,860	82,764	(3,096)	5,038,867	4,867,181	171,686	(167,825)	765		765	Decrease in expenditures is the result of lower staff development, travel and supplies expenditures.
Duffield	36,190	30,574	(5,616)	1,977,178	2,105,933	(128,755)	193,839	59,468		59,468	Increase in expenditures the result of additional staffing and expenditures due to 32 more students then budgeted. The surplus is due to replacement certificated staff at a lower rate and a support position that is not forecast to be replaced.
Entwistle	19,429	4,183	(15,246)	1,059,895	1,063,008	(3,113)	21,448	3,089		3,089	
Forest Green	82,250	121,744	39,494	1,696,479	1,998,780	(302,302)	262,808	-		-	Increase in revenues is Jordan's Principle funding. Increase in expenditures is additional staffing to utilize Jordan's Principle funding and support an additional 33 students over budget.
Graminia	92,620	89,681	(2,939)	3,592,383	3,620,207	(27,824)	30,763	-		-	
Greystone Centennial Middle	48,000	63,554	15,554	3,582,015	3,646,161	(64,146)	48,592	-		-	
High Park	59,094	40,515	(18,579)	3,382,557	3,512,421	(129,864)	148,443	-		-	Staffing increased to support an additional 22 students over budget.
Memorial Composite High	162,315	170,734	8,419	7,466,217	7,866,668	(400,451)	414,159	22,127		22,127	Revenues increased due to higher estimates for optional courses. Staffing and supplies increased to support 60 additional students over budget.
École Meridian Heights	50,318	21,643	(28,675)	5,016,521	4,885,217	131,304	(35,784)	66,845		66,845	Expenditures decreased due to staffing positions that have not yet been filled. The surplus is due to the inability to fill some staffing positions.
Millgrove	61,394	51,000	(10,394)	3,331,030	3,560,872	(229,842)	290,650	50,414		50,414	Staffing and supplies increased to support 29 additional students over budget. The surplus is due to the reduction of support positions.
Muir Lake	321,578	289,818	(31,760)	3,244,211	3,422,731	(178,520)	210,279	-		-	Staffing and supplies increased to support 39 additional students over budget.
Parkland Village	17,801	13,508	(4,293)	1,323,768	1,262,921	60,847	(50,525)	6,029		6,029	Staffing decreased as there were 16 less students then budgeted.

Site Expense Forecast

Parkland School Division

	Budget Revenues	Forecasted Revenues	Budget to Forecast Revenue variance Positive (Negative)	Budget Expenditures 2021-22	Forecasted Expenditures 2021-22	Budget to Forecast Expense variance Positive (Negative)	Budget Adjustments	Net Change from Budget to Forecast	Budget Surplus (Deficit)	Forecasted Surplus (Deficit)	Variance Explanation
Prescott Learning Center	112,705	18,751	(93,954)	5,954,943	5,739,740	215,203	(121,249)	-	-	-	Staffing costs decreased due to the conversion to actual salaries from average salaries, the school also decreased by 6 students from budget.
Spruce Grove Composite High	61,198	59,430	(1,768)	7,376,613	7,847,088	(470,476)	472,244	-	-	-	Staffing and other costs increased to support 67 additional students over budget and the conversion from average to actual salaries.
Stony Plain Central	115,830	72,142	(43,688)	4,059,517	4,221,802	(162,285)	272,298	66,325		66,325	Staffing increased to support 17 additional students and the conversion from average to actual salaries. The surplus is due to a support position that has not been forecast to be filled and a support position replaced at a lower rate.
Tomahawk	24,091	39,529	15,438	920,738	818,519	102,219	(69,684)	47,973		47,973	Staffing costs decreased due to the average to actual conversion of salaries and lower supplies and services expenditures. The surplus is due to additional revenue and a reduction in support staff.
Wabamun	54,000	90,103	36,103	1,048,489	1,205,941	(157,452)	121,349	-	-	-	Revenues increased due to the Jordan's Principle grant and staffing and other supports and services costs increased to support 11 additional students over budget.
Woodhaven Middle	104,408	59,858	(44,550)	3,144,818	3,160,154	(15,336)	120,059	60,173		60,173	
Student Services	-	20	20	1,721,974	1,597,593	124,381	(124,401)	-	-	-	School Contingency was removed as it will be done centrally out of the Instructional Pool.
Wellness & Community Partnershp	-	-	-	485,000	408,459	76,541	(76,541)	-	-	-	The cost of the Division Principle is being shared with Early Learning.
Literacy & Lifelong Learning	-	487,614	487,614	295,507	392,804	(97,296)	(390,318)	-	-	-	Increase in revenues and expenditures is for the literacy portion of the new learning loss grant.
Indigineous Eduction & Numeracy	50,000	242,061	192,061	327,016	441,470	(114,454)	(77,607)	-	-	-	Increase in revenues and expenses is primarily related to the numeracy portion of the new learning loss grant.
Wellness Program	369,000	405,075	36,075	369,000	405,075	(36,075)	-	-	-	-	
Real Program	-	-	-	720,000	802,356	(82,356)	140,310	57,954		57,954	Increase in expenditures is for staffing to support additional students in this program over budget. The surplus is the result of transfers to this department that have not yet forecast to be spent.
Specialized Classrooms	-	73,936	73,936	681,153	913,241	(232,088)	61,870	(96,282)		(96,282)	Increase in revenues and expenses primarily related to funds received from AB Education and the offsetting expenses to provide special supports. The deficit is the result of higher staffing forecast to be hired.
Early Education	2,958,900	2,974,386	15,486	3,318,648	3,003,999	314,649	(333,886)	(3,751)		(3,751)	Decrease in expenditure is the result of funds being transferred out to schools to provide supports to kindergarten students.
Total	117,078,068	119,948,542	2,870,473	118,092,404	120,971,993	(2,879,592)	-	(9,119)	(2,000,000)	(2,009,119)	

Site Expense Forecast

Parkland School Division

	Budget Revenues	Forecasted Revenues	Budget to Forecast Revenue variance Positive (Negative)	Budget Expenditures 2021-22	Forecasted Expenditures 2021-22	Budget to Forecast Expense variance Positive (Negative)	Budget Adjustments	Net Change from Budget to Forecast	Budget Surplus (Deficit)	Forecasted Surplus (Deficit)	Variance Explanation
Other Sites											
Capital and Debt Services	5,757,270	5,757,270	-	6,742,935	6,742,935	-	-	-	-	-	
Capital Projects - Building				-	-	-	-	-	-	-	
Infrastructure Maintenance Renewal	1,462,579	1,462,579	-	1,462,579	1,462,579	-	-	-	-	-	
School Generated Funds	1,276,936	679,281	(597,655)	1,276,936	670,162	606,774	-	9,119	-	9,119	Revenues and expenses adjusted by schools based on having more information and plans.
Government Contributions to ATRF	6,305,982	6,275,000	(30,982)	6,305,982	6,275,003	30,979	-	-	-	-	
Total Other Sites	14,802,767	14,174,130	(628,637)	15,788,432	15,150,679	637,753	-	9,119	-	9,119	
Total	\$ 131,880,835	\$ 134,122,672	\$ 2,241,837	\$ 133,880,835	\$ 136,122,673	\$ (2,241,838)	\$ -	\$ -	\$ (2,000,000)	\$ (2,000,000)	



2. Financial Position at February 28, 2022

The following section is based on a comparative of the annual budget to actuals.


Financial Position			
		Actual Balance at February 28, 2022	Actual Balance at August 31, 2021
Financial Assets			
Cash	\$	20,032,706	\$ 21,496,845
Accounts Receivable		917,001	1,075,193
Total Financial Assets		20,949,707	22,572,038
Liabilities			
Accounts Payable and Accrued Liabilities		6,696,093	7,960,561
Unspent Deferred Contributions		760,902	1,412,093
Employee Future Benefits		409,890	461,500
Total Liabilities		7,866,885	9,834,155
Non-Financial Assets			
Tangible Capital Assets		152,771,257	149,078,972
Inventory		-	-
Prepaid Expenses		1,048,534	471,770
Total Non-Financial Assets		153,819,791	149,550,742
Spent Deferred Capital Contributions			
	\$	145,255,240	\$ 141,461,837

As at February 28, 2022 the Division has total financial assets of \$20.9M and liabilities of \$7.9M resulting in net financial assets of \$13.0M.



Financial assets include

-  • \$20.0M in cash – decrease of \$1.3M - the decrease in cash is related to a decrease in accounts payable and an increase in prepaid expenses of \$577K partially offset by CMR funding that will be spent in the coming months.
-  • \$917K in accounts receivable – decrease of \$158K - includes GST receivable, receivables for secondments to other organizations, supported capital receivables and other general receivables. Accounts receivable decreased primarily due to a reduction in the receivable for GST from the prior year end.



Liabilities include

-  • \$6.7M in accounts payable – decreased \$1.3M – accounts payable and accrued liabilities include vendor invoices for amounts incurred but not yet paid for supplies and services and accrued


liabilities including payroll withholdings and unearned revenues. Accounts payable decreased due to a reduction in accrued liabilities for vendor invoices that have been paid partially offset by an increase in payroll withholdings.

-  • \$761K in unspent deferred contributions – decreased by \$652K - is comprised of both restricted operational funding not expended which primarily includes unexpended IMR and Capital Maintenance Renewal (CMR) funding and small grants from other external sources. Unexpended deferred capital revenue is for contributions received for supported capital projects that has not been spent. The decrease in the current year is primarily the result of a portion of IMR funding, playground funding (Prescott Learning Centre (PLC)) and other wellness grants that have been spent since the prior year end.
-  • \$410K in future benefit liabilities – decreased by \$52K - is a senior executive retirement plan (SERP) for some current and former senior executives based on contributions and actuarial valuations offset by payments to retired employees during the year.

Non-financial assets including

-  • \$152.8M in capital assets, increases to capital assets this year include Woodhaven modernization, Stony Plain Central replacement school, the modular unit and playground for Prescott school.
-  • \$1.0M in prepaid expenses for items and services paid in advance and not yet received. The increase compared to the prior year is primarily due to the timing of the payment for the insurance premium.

Spent deferred capital contributions

-  • \$145.3M spent deferred capital contributions are recorded when a supported asset such as a school is acquired. The contribution is then recognized over the life of the asset in an amount equal to the amortization on the asset. The increase in spent deferred capital contributions is attributed primarily to the Alberta Infrastructure projects at Woodhaven and the Stony Plain Central replacement school and the modular project at Prescott school.

Accumulated Surplus for the six months ended February 28, 2022

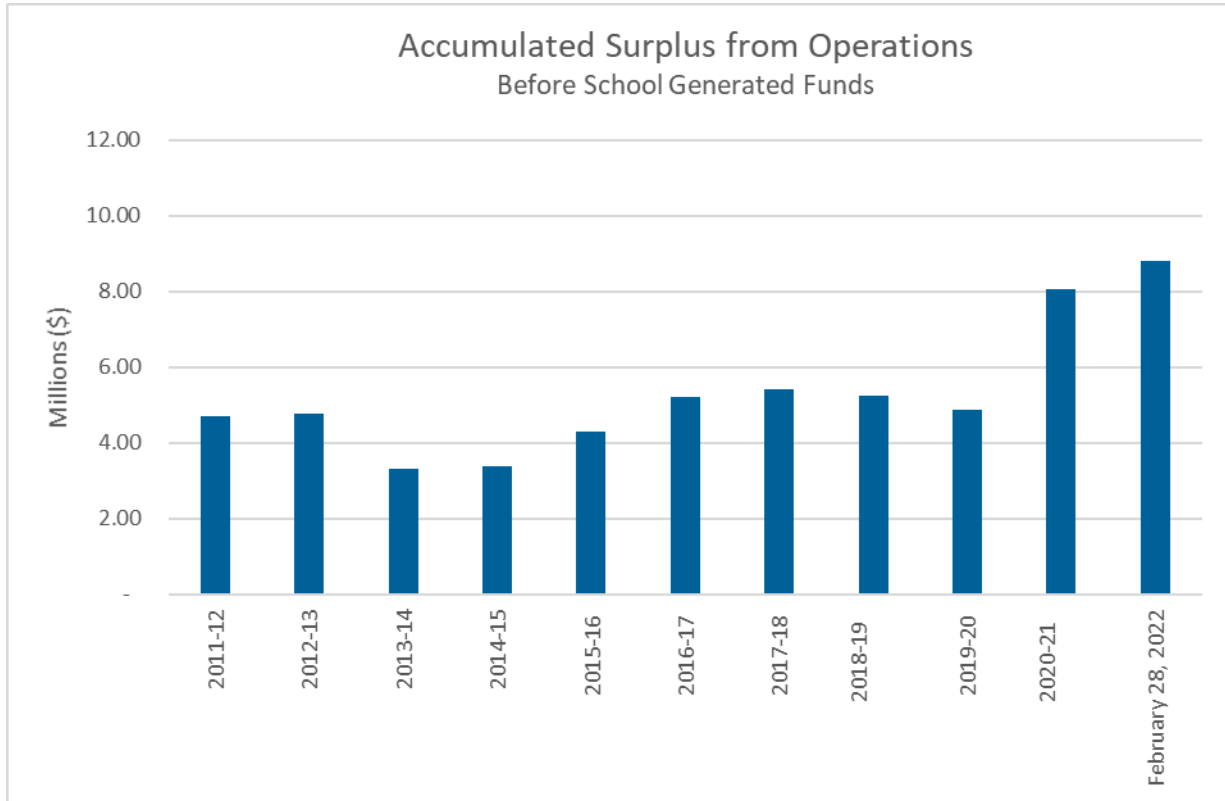
	Audited Balance at Sep 1, 2021	Actual Balance at Feb 28, 2022	Projected Balance at Aug 31, 2022
Operating Surplus (deficit)			
Instruction	\$ 5,739,944	\$ 6,781,196	\$ 4,028,004
Administration	1,269,352	1,402,592	1,269,352
Operations and Maintenance	-	(692,107)	44,342
Transportation	81,758	335,106	(259,764)
External Services	-	-	-
Total Restricted Operating Surplus before SGF	7,091,054	7,826,787	5,081,934
Unrestricted Surplus	943,769	943,769	943,769
Accumulated Surplus from Operations (Excluding SGF)	8,034,823	8,770,556	6,025,703
School Generated Funds	949,524	1,034,377	958,643
Accumulated Surplus from Operations	\$ 8,984,347	\$ 9,804,933	\$ 6,984,346
Capital Reserves			
Instruction	\$ 3,159,953	\$ 3,272,061	\$ 4,052,304
Operations and Maintenance	423,706	488,652	393,706
Administration	1,295,111	1,099,766	1,023,111
Transportation	319,207	348,616	352,768
External Services	28,385	28,385	28,385
Total Capital Reserves	\$ 5,226,362	\$ 5,237,480	\$ 5,850,274
Investment in Capital Assets	\$ 6,616,070	\$ 6,604,952	\$ 6,742,158
Total Accumulated Surplus	\$ 20,826,779	\$ 21,647,365	\$ 19,576,778

The projected financial health indicator Accumulated Surplus from Operations (excluding SGF) to Expense Ratio (A.S.O.%) is 4.4%. This ratio is within the Division's target of 1 – 5%.

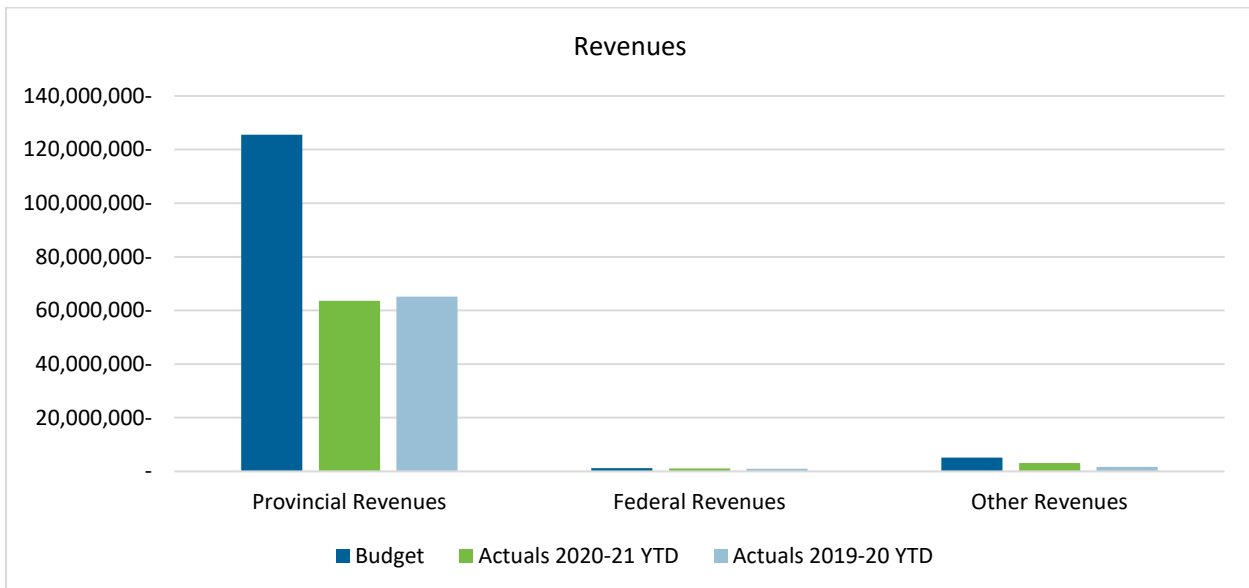
Accumulated surplus includes:

- Accumulated Surplus from Operations are reserves designated for operating purposes by the Board and include operating reserves by program.
- The Unrestricted Surplus is a reserve that the Board has not reserved for a specific purpose.
- School Generated Funds are reserves within the school that are reserved for specific projects within the schools.
- Capital Reserves are designated for future capital purchases by the Board.
- Investment in Capital Assets represents the Division's amortized investment in Board supported capital assets.

3. Results from Operations



3.1 Revenues – comparator to Budget and Actuals to February 28, 2022



3.1.1 Revenue from Provincial Government

Annual Budget	Six Months Ended February 28, 2022	% of Budget	Six Months Ended February 28, 2021	% Change
\$ 125,512,863	\$ 63,583,229	50.7%	\$ 65,146,651	-2.4%

The Alberta government is the key revenue source for the Division providing 95% of its revenues. Revenue received from the Government of Alberta was 50.7% of budget. The revenue is on budget and a couple of smaller new grants that have also been received. Basic instruction grant rates are paid on a 3-year WMA enrolment based on the budget, cash adjustments are made in the following year for any differences in enrolment. The -2.4% decrease from the prior year is primarily due to the Safe Return to Class federal funding that was received in the prior year.

3.1.2 Revenue from Federal Government

Annual Budget	Six Months Ended February 28, 2022	% of Budget	Six Months Ended February 28, 2021	% Change
\$ 1,256,628	\$ 1,059,141	84.3%	\$ 943,195	12.3%

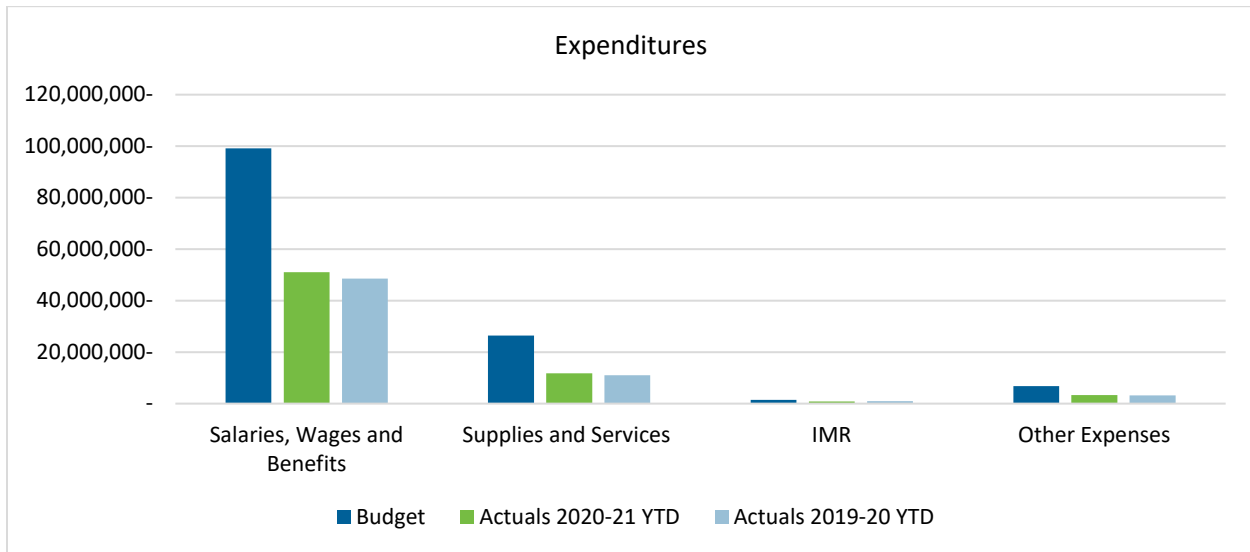
The federal government provides funding for First Nation students. Actual revenues are 84.3% of budget due to the timing of federal payments and an increase in enrolments and other federal grants. The 12.3% change from the prior year is related to the increase in enrolments and other federal grants.

3.1.3 Other Revenues

Annual Budget	Six Months Ended February 28, 2022	% of Budget	Six Months Ended February 28, 2021	% Change
\$ 5,111,344	\$ 3,146,538	61.6%	\$ 1,675,400	87.8%

Other Revenues for the year are 61.6% of budget as many of the fees are collected up front at the beginning of the year and recognizing some donation revenues that had been deferred at year end. The 87.8% increase from the prior year is primarily due to schools not charging many fees last year due to COVID-19 last year and the increase in donations this year due to the recognition of the deferred revenues.

3.2 Expenditures - comparator to Budget and Actuals to February 28, 2022



3.2.1 Salaries, Wages and Benefits

Annual Budget	Six Months Ended February 28, 2022	% of Budget	Six Months Ended February 28, 2021	% Change
\$ 99,167,824	\$ 51,055,544	51.5%	\$ 48,529,408	5.2%

Salaries, Wages and Benefits are slightly above budget. The 5.2% increase over the prior year is primarily due to increases in staff to support the increased enrolments and the Learning Loss grant. Enrolments increased 427 students over the prior year at September 30.

3.2.2 Service, Contracts and Supplies

Annual Budget	Six Months Ended February 28, 2022	% of Budget	Six Months Ended February 28, 2021	% Change
\$ 26,431,967	\$ 11,812,987	44.7%	\$ 10,966,823	7.7%

The Service, Contracts and Supplies are sitting at 44.7% of budgets as many initiatives do not occur evenly over the year. The 7.7% increase from the prior year is largely due to additional expenses to support the increase in students and incurring costs for activities that did not occur last year due to Covid-19.

3.2.3 Infrastructure Maintenance Renewal (IMR)

Annual Budget	Six Months Ended February 28, 2022	% of Budget	Six Months Ended February 28, 2021	% Change
\$ 1,462,579	\$ 776,472	53.1%	\$ 917,976	-15.4%

Infrastructure, Maintenance and Renewal expenditures were 53.1% of budget. IMR expenditures do not occur evenly over the year and many projects are done when students are not in the buildings. The

decrease over the prior year is due to changes in the IMR grant which is now being split with the CMR grant.

3.2.4 Other Expenses

Annual Budget	Six Months Ended February 28, 2022	% of Budget	Six Months Ended February 28, 2021	% Change
\$ 6,818,465	\$ 3,323,318	48.7%	\$ 3,234,476	2.7%

Other Expenses include amortization of capital assets and are 48.7% of budget. The 2.7% increase over the prior year is primarily the result of increased amortization of the Woodhaven modernization.

3.3 Excess of Revenues over Expenses

Overall, the Division has a surplus of \$821K at the end of the second quarter.

Program	Budget 2021-22	February 28 2022	February 28 2021
Instruction	\$ (2,000,000)	\$ 1,041,252	\$ 4,475,688
Administration	-	133,243	297,011
Operations and Maintenance	-	(692,107)	(498,324)
Transportation	-	253,348	(196,192)
External Services	-	-	-
Total	\$ (2,000,000)	\$ 735,733	\$ 4,078,182
Add: SGF		84,853	38,381
Total	\$ (2,000,000)	\$ 820,586	\$ 4,116,563

The Instructional Program had a surplus of \$1M as a result of receiving the Learning Loss grant and the timing of expenditures that will occur later in the year.

Operations and Maintenance is currently in a deficit of \$692K as a result of the timing of expenditures and transfers to other programs.

The Administration program was in a surplus position of \$133K as the result of the timing of expenditures during the year.

The Transportation program is in a surplus position of \$253K due to the timing of expenditures.

4. Significant Changes and Events

4.1 COVID-19 Pandemic

COVID-19 continues to have an impact on the Division. The Division has budgeted \$1.6M in COVID-19 Mitigation funding which will offset a liability that the Division set up for 2020-2021 Alberta Education WMA claw back for reduced enrolments last year. The Division continues to offer both in-school and virtual classes

Additional costs include:

- Substitute costs for teachers who are having to isolate.
- Additional Services, contacts and supplies include personal protective equipment, additional cleaning supplies and equipment, and sanitizer.

4.2 Labour Relations

The Alberta Teachers Association (ATA) collective agreement expired on August 31, 2020. Central table negotiations are currently in progress.

The Central Alberta Association of Municipal and School Employees (CAAMSE) collective agreement expires August 31, 2023.

The International Union of Operating Engineers (IUOE) collective agreement expires August 31 ,2023.

4.3 Provincial Funding

The provincial government introduced a new funding model based on WMA enrolment across three years.

The new provincial funding model is broken down into 5 categories using the WMA model:

- Base Instruction
 - Funding for early learning and Grades 1 – 9
 - High school funding using a base rate 10% higher than the Grade 1 – 9 base rates to account for the increased cost of high school programming
 - Rural small schools funding based on various enrolment thresholds for schools between 35 and 155 students
- Services and Supports
 - Specialized learning support funding supports the learning needs of students within an inclusive learning environment (includes funding for kindergarten students with severe disabilities and delays)
 - Program Unit Funding allocated using the WMA enrolment of children ages 2 years 8 months to 4 years 8 months with sever disabilities and delays

- First Nations, Métis and Inuit funding to assist school authorities to improve education outcomes for First Nations, Métis and Inuit students
- School
 - Operations and Maintenance (Targeted) uses WMA enrolment funding as well as considerations for utilized space and under-utilized space
 - Transportation grant funding increased by 5% over 2019-20 as Alberta Education is currently developing a new model
- Community
 - These grants are designed to address socio-economic contexts and geographic locations which pose unique challenges to the operation of schools and delivery of educational services
 - Socio-economic status funding
 - Geographic
 - Nutrition
- Jurisdiction
 - System Administration Grant (SAG)
 - Funding to cover governance (Board of Trustees) and central administration costs
 - Targeted grant to support System Administration
 - Amounts can be transferred from the SAG to other grants, but cannot utilize funds from other grants for system administration

The Division will receive bridge funding of \$5.8M for 2021-2022. The government uses bridge funding to offset future enrolment across the province.

The Division has accrued \$581K for the increase of WMA enrolment in the 2021-2022 school year. This accrual is the result of Alberta Education using the actual enrolments in the calculation and adjusting funding based on changes from the projected enrolments.

4.4 Insurance Premiums

The Division continues to work with ARMIC to reduce insurance costs to the Division.

4.5 Carbon Levy

The carbon levy increased from \$1.58 per GJ to \$2.10 per GJ on April 1, 2021. The annualized impact of the increase on the Division will be approximately \$49K in natural gas charges. The carbon levy on gasoline is increased to \$.088 from \$.066 per litre. The annualized impact of the increase on the Division will be \$1K for gasoline for the Division's fleet vehicles. The carbon levy on diesel fuel was increased from \$0.081 to \$0.11 per litre on April 1, 2021 resulting in a potential annualized impact of \$23K on the Division related to fuel escalator amounts paid to contractors.

The Parkland School Division
INTERIM FINANCIAL STATEMENTS
February 28, 2022

STATEMENT OF FINANCIAL POSITION
As at February 28, 2022

	February 28, 2022	August 31, 2021
FINANCIAL ASSETS		
Cash and cash equivalents	\$ 20,032,706	\$ 21,496,845
Accounts receivable (net after allowances)	917,001	1,075,193
Portfolio investments	-	-
Operating		
Endowments		
Inventories for resale		
Other financial assets	-	-
Total financial assets	20,949,707	22,572,038
LIABILITIES		
Bank indebtedness	-	-
Accounts payable and accrued liabilities	6,696,093	7,960,561
Unspent deferred contributions	760,902	1,412,093
Employee future benefit liabilities	409,890	461,500
Environmental liabilities	-	-
Other liabilities	-	-
Debt		
Supported: Debentures	-	-
Unsupported: Debentures	-	-
Mortgages and capital loans	-	-
Capital leases	-	-
Total liabilities	7,866,885	9,834,155
Net financial assets	13,082,822	12,737,883
NON-FINANCIAL ASSETS		
Tangible capital assets	152,771,257	149,078,972
Inventory of supplies	-	-
Prepaid expenses	1,048,534	471,770
Other non-financial assets	-	-
Total non-financial assets	153,819,791	149,550,742
Net assets before spent deferred capital contributions	166,902,613	162,288,626
Spent deferred capital contributions	145,255,240	141,461,837
Net assets	21,647,374	20,826,788
Net assets	21,647,365	20,826,779
Accumulated operating surplus (deficit)	21,647,365	20,826,779
Accumulated remeasurement gains (losses)	-	-
	\$ 21,647,365	\$ 20,826,779

STATEMENT OF OPERATIONS
For the six months ended February 28, 2022

	Annual Budget 2021-2022	Actual February 28, 2022	Actual February 28, 2021
REVENUES			
Government of Alberta	\$ 125,512,863	\$ 63,583,229	\$ 65,146,651
Federal Government and other government grants	1,256,628	1,059,141	943,195
Property taxes	-	-	-
Fees	3,279,557	1,938,166	809,113
Sales of services and products	1,122,198	626,550	481,225
Investment income	135,000	66,704	55,338
Donations and other contributions	520,589	495,183	332,845
Other revenue	54,000	19,935	(3,120)
Total revenues	131,880,835	67,788,908	67,765,247
EXPENSES			
Instruction - Pre Kindergarten	3,115,896	690,495	1,069,665
Instruction - Kindergarten to Grade 12	99,124,626	49,677,111	46,104,129
Operations and maintenance	16,683,948	8,953,175	9,126,196
Transportation	10,544,536	5,532,808	5,459,882
System administration	4,327,129	2,061,753	1,874,538
External services	84,700	52,980	14,275
Total expenses	133,880,835	66,968,322	63,648,684
Annual operating surplus (deficit)	(2,000,000)	820,586	4,116,563
Endowment contributions and reinvested income	-	-	-
Annual surplus (deficit)	(2,000,000)	820,586	4,116,563
Accumulated surplus (deficit) at beginning of year	20,826,779	20,826,779	17,152,089
Accumulated surplus (deficit) at end of year	\$ 18,826,779	\$ 21,647,365	\$ 21,268,651

STATEMENT OF CASH FLOWS
For the six months ended February 28, 2022

	February 28, 2022	August 31, 2021
CASH FLOWS FROM:		
A. OPERATING TRANSACTIONS		
Annual surplus (deficit)	\$ 820,586	\$ 3,674,690
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	3,323,318	6,734,625
Net (gain)/loss on disposal of tangible capital assets	(1,155)	(441,368)
Transfer of tangible capital assets (from)/to other entities	-	-
(Gain)/loss on disposal of portfolio investments		
Expended deferred capital revenue recognition	(2,793,861)	(5,547,595)
Deferred capital revenue write-down / adjustment	-	169,586
Increase/Decrease in employee future benefit liabilities	(51,610)	2,100
Donations in kind	-	-
	1,297,278	4,592,038
(Increase)/Decrease in accounts receivable	158,192	1,192,823
(Increase)/Decrease in inventories for resale	-	-
(Increase)/Decrease in other financial assets	-	-
(Increase)/Decrease in inventory of supplies	-	129,265
(Increase)/Decrease in prepaid expenses	(576,762)	(25,565)
(Increase)/Decrease in other non-financial assets	-	-
Increase/(Decrease) in accounts payable, accrued and other liabilities	(1,264,468)	1,835,719
Increase/(Decrease) in unspent deferred contributions	(651,194)	(700,047)
Increase/(Decrease) in environmental liabilities	-	-
Non-monetary transfer of land		
Total cash flows from operating transactions	(1,036,954)	7,024,233
B. CAPITAL TRANSACTIONS		
Purchases of tangible capital assets		
Acquisition of tangible capital assets	(1,567,195)	(6,047,306)
Net proceeds from disposal of unsupported capital assets	1,155	731,039
Other (describe)	-	-
Total cash flows from capital transactions	(1,566,040)	(5,316,267)
C. INVESTING TRANSACTIONS		
Purchases of portfolio investments	-	-
Proceeds on sale of portfolio investments	-	-
Other (describe)	-	-
Total cash flows from investing transactions	-	-
D. FINANCING TRANSACTIONS		
Debt issuances	-	-
Debt repayments	-	-
Increase (decrease) in spent deferred capital contributions	1,138,855	4,964,590
Capital lease issuances	-	-
Capital lease payments	-	-
Total cash flows from financing transactions	1,138,855	4,964,590
Increase (decrease) in cash and cash equivalents	(1,464,139)	6,672,556
Cash and cash equivalents, at beginning of year	21,496,845	14,824,289
Cash and cash equivalents, at end of year	\$ 20,032,706	\$ 21,496,845

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the six months ended February 28, 2022

	Actual February 28, 2022	Actual August 31, 2021
Annual surplus (deficit)	\$ 820,586	\$ 3,674,690
Effect of changes in tangible capital assets		
Acquisition of tangible capital assets	(1,567,195)	(6,047,306)
Amortization of tangible capital assets	3,323,318	6,734,625
Net (gain)/loss on disposal of tangible capital assets	(1,155)	(441,368)
Net proceeds from disposal of unsupported capital assets	1,155	900,625
Write-down carrying value of tangible capital assets	-	-
Transfer of tangible capital assets (from)/to other entities	(5,448,408)	(11,315,468)
Other changes Non-monetary transfer of land	-	-
Total effect of changes in tangible capital assets	(3,692,284)	(10,168,893)
Effect of changes in non-tangible capital assets		
Acquisition of inventory supplies	-	-
Consumption of inventory supplies	-	129,265
(Increase)/Decrease in prepaid expenses	(576,762)	(25,562)
(Increase)/Decrease in other non-financial assets	-	-
Effect of changes in other non-current assets		
Net remeasurement gains and (losses)	-	-
Change in spent deferred capital contributions	3,793,402	10,732,463
Other changes	-	-
Increase (decrease) in net financial assets	344,941	4,341,964
Net financial assets (net debt) at beginning of year	12,737,880	8,395,916
Net financial assets (net debt) at end of year	\$ 13,082,821	\$ 12,737,880

SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
For the six months ended February 28, 2022

	ACCUMULATED SURPLUS	ACCUMULATED REEASUREMENT GAINS (LOSSES)	ACCUMULATED OPERATING SURPLUS	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
							TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES
Balance at August 31, 2020	\$ 20,826,779	\$ -	\$ 20,826,779	\$ 6,616,070	\$ -	\$ 943,769	\$ 8,040,578	\$ 5,226,362
Prior period adjustments:								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Adjusted Balance, August 31, 2018	20,826,779	-	20,826,779	6,616,070	-	943,769	8,040,578	5,226,362
Operating surplus (deficit)	820,586		820,586			820,586		
Board funded tangible capital asset additions				518,339				(518,339)
Disposal of unsupported tangible capital assets or board funded portion of supported	-		-			(1,155)		1,155
Write-down of unsupported tangible capital assets or board funded portion of supported	-		-					-
Net remeasurement gains (losses) for the year	-	-						
Endowment expenses & disbursements	-		-		-	-		
Endowment contributions	-		-		-	-		
Reinvested endowment income	-		-		-	-		
Direct credits to accumulated surplus (Describe)	-		-		-	-		-
Amortization of tangible capital assets	-			(3,323,318)		3,323,318		
Capital revenue recognized	-			2,793,861		(2,793,861)		
Debt principal repayments (unsupported)	-			-		-		
Additional capital debt or capital leases	-			-		-		
Net transfers to operating reserves	-					(1,259,345)	1,259,345	
Net transfers from operating reserves	-					438,759	(438,759)	
Net transfers to capital reserves	-					(528,302)		528,302
Net transfers from capital reserves	-					-		-
Other Changes								
Other Changes	-		-	-	-	-	-	-
Balance at February 28, 2022	\$ 21,647,365	\$ -	\$ 21,647,365	\$ 6,604,952	\$ -	\$ 943,769	\$ 8,861,164	\$ 5,237,480

SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
For the six months ended February 28, 2022

	INTERNALLY RESTRICTED RESERVES BY PROGRAM									
	School & Instruction Related		Operations & Maintenance		Board & System Administration		Transportation		External Services	
	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves
Balance at August 31, 2020	\$ 6,689,468	\$ 3,159,953	\$ -	\$ 423,706	\$ 1,269,352	\$ 1,295,111	\$ 81,758	\$ 319,207	\$ -	\$ 28,385
Prior period adjustments:										
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Adjusted Balance, August 31, 2018	6,689,468	3,159,953	-	423,706	1,269,352	1,295,111	81,758	319,207	-	28,385
Operating surplus (deficit)										
Board funded tangible capital asset additions		(235,096.00)	-	(8,545)	-	(274,698)		-	-	-
Disposal of unsupported tangible capital assets or board funded portion of supported		1,155								-
Write-down of unsupported tangible capital assets or board funded portion of supported		-				-		-		-
Net remeasurement gains (losses) for the year										
Endowment expenses & disbursements										
Endowment contributions										
Reinvested endowment income										
Direct credits to accumulated surplus (Describe)	-	-	-	-	-	-	-	-	-	-
Amortization of tangible capital assets										
Capital revenue recognized										
Debt principal repayments (unsupported)										
Additional capital debt or capital leases										
Net transfers to operating reserves	1,126,105				133,240				-	
Net transfers from operating reserves	-		(692,107)				253,348		-	
Net transfers to capital reserves		346,049.21		73,491		79,352		29,409		-
Net transfers from capital reserves		-				-		-		-
Other Changes										
Other Changes										
	-	-	-	-	-	-	-	-	-	-
Balance at February 28, 2022	\$ 7,815,573	\$ 3,272,061	\$ (692,107)	\$ 488,652	\$ 1,402,592	\$ 1,099,765	\$ 335,106	\$ 348,616	\$ -	\$ 28,385

SCHEDULE 2

SCHEDULE OF DEFERRED CONTRIBUTIONS
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)
For the six months ended February 28, 2022

	Alberta Education					Other GoA Ministries					Other Sources				Total
	IMR	CMR	Safe Return to Class	Others	Total Education	Alberta Infrastructure	Children's Services	Health	Other GOA Ministries	Total Other GoA Ministries	Gov't of Canada	Donations and grants from others	Other	Total other sources	
	717	718							110		111				
Balance at Aug 31, 2020	\$ 742,313	\$ -	\$ -	\$ -	\$ 742,313	\$ -	\$ -	\$ -	\$ 1,198	\$ 1,198	\$ 11,336	\$ -	\$ 377,725	\$ 389,061	\$ 1,132,572
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance Aug. 31, 2020	\$ 742,313	\$ -	\$ -	\$ -	\$ 742,313	\$ -	\$ -	\$ -	\$ 1,198	\$ 1,198	\$ 11,336	\$ -	\$ 377,725	\$ 389,061	\$ 1,132,572
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ 673,260	\$ 673,260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,356	\$ -	\$ 23,095	\$ 25,451	\$ 698,711
Transfer (to) grant/donation revenue (excluding investment income)	\$ (776,472)	\$ -	\$ -	\$ (516,514)	\$ (1,292,986)	\$ -	\$ -	\$ -	\$ (1,198)	\$ (1,198)	\$ -	\$ -	\$ (285,457)	\$ (285,457)	\$ (1,579,641)
Investment earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (90,000)	\$ (90,000)	\$ (90,000)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC closing balance at Aug 31, 2021	\$ (34,159)	\$ -	\$ -	\$ 156,746	\$ 122,587	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,692	\$ -	\$ 25,363	\$ 39,055	\$ 161,642
Unspent Deferred Capital Contributions (UDCC)															
Balance at Aug 31, 2020	\$ -	\$ -	\$ -	\$ 279,524	\$ 279,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279,524
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance Aug. 31, 2020	\$ -	\$ -	\$ -	\$ 279,524	\$ 279,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279,524
Received during the year (excluding investment income)	\$ -	\$ 572,462	\$ -	\$ 15,000	\$ 587,462	\$ 443,587	\$ -	\$ -	\$ -	\$ 443,587	\$ -	\$ -	\$ -	\$ -	\$ 1,031,049
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 337,542	\$ -	\$ -	\$ -	\$ 337,542	\$ -	\$ -	\$ -	\$ -	\$ 337,542
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds on disposition of supported capital/ Insurance proceeds (and related)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) SDCC	\$ -	\$ (435,605)	\$ -	\$ (130,123)	\$ (565,728)	\$ (483,127)	\$ -	\$ -	\$ -	\$ (483,127)	\$ -	\$ -	\$ -	\$ -	\$ (1,048,855)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC closing balance at Aug 31, 2021	\$ -	\$ 136,857	\$ -	\$ 164,401	\$ 301,258	\$ 298,002	\$ -	\$ -	\$ -	\$ 298,002	\$ -	\$ -	\$ -	\$ -	\$ 599,260
Total Unspent Deferred Contributions at Aug 31, 2020	\$ (34,159)	\$ 136,857	\$ -	\$ 321,147	\$ 423,845	\$ 298,002	\$ -	\$ -	\$ -	\$ 298,002	\$ 13,692	\$ -	\$ 25,363	\$ 39,055	\$ 760,902
Spent Deferred Capital Contributions (SDCC)															
Balance at Aug 31, 2020	\$ 2,665,827	\$ 4,954,118	\$ 6,025	\$ 3,331,298	\$ 10,957,268	\$ 130,504,573	\$ -	\$ -	\$ -	\$ 130,504,573	\$ -	\$ -	\$ -	\$ -	\$ 141,461,841
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance Aug. 31, 2020	\$ 2,665,827	\$ 4,954,118	\$ 6,025	\$ 3,331,298	\$ 10,957,268	\$ 130,504,573	\$ -	\$ -	\$ -	\$ 130,504,573	\$ -	\$ -	\$ -	\$ -	\$ 141,461,841
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,448,408	\$ -	\$ -	\$ -	\$ 5,448,408	\$ -	\$ -	\$ -	\$ -	\$ 5,448,408
Transferred from DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000	
Transferred from UDCC	\$ -	\$ -	\$ -	\$ 130,123	\$ 565,728	\$ 483,127	\$ -	\$ -	\$ -	\$ 483,127	\$ -	\$ -	\$ -	\$ -	\$ 1,048,855
Amounts recognized as revenue (Amortization of SDCC)	\$ (99,020)	\$ (106,341)	\$ (803)	\$ (32,860)	\$ (239,024)	\$ (2,548,837)	\$ -	\$ -	\$ -	\$ (2,548,837)	\$ -	\$ -	\$ (6,000)	\$ (6,000)	\$ (2,793,861)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDCC closing balance at Aug 31, 2021	\$ 2,566,807	\$ 5,283,382	\$ 5,222	\$ 3,428,560	\$ 11,283,972	\$ 133,887,271	\$ -	\$ -	\$ -	\$ 133,887,271	\$ -	\$ -	\$ 84,000	\$ 84,000	\$ 145,255,243

SCHEDULE OF PROGRAM OPERATIONS

REVENUES	for the six months ended February 28, 2022								August 31, 2021
	Instruction		Instruction	Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	Pre-K	Kindergarten to Grade 12							
Alberta Education	\$ 664,975	\$ 47,858,871	\$ 48,523,846	\$ 5,698,158	\$ 4,618,743	\$ 2,142,686	\$ -	\$ 60,983,434	\$ 123,882,956
Alberta Infrastructure	-	-	-	2,541,018	-	-	7,819	2,548,837	5,111,923
Other - Government of Alberta	-	5,958	5,958	-	-	-	-	5,958	1,000
Federal Government and other government grants	-	1,008,322	1,008,322	15,412	-	35,406	-	1,059,141	1,614,136
Other Alberta school authorities	-	45,000	45,000	-	-	-	-	45,000	40,608
Out of province authorities	-	-	-	-	-	-	-	-	-
Alberta municipalities-special tax levies	-	-	-	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-	-	-	-
Fees	476	945,446	945,922	-	992,244	-	-	1,938,166	1,391,626
Other sales and services	25,210	382,410	407,620	480	175,169	16,900	26,381	626,550	1,184,081
Investment income	-	66,704	66,704	-	-	-	-	66,704	119,035
Gifts and donations	-	427,038	427,038	6,000	-	-	-	433,038	429,522
Rental of facilities	-	-	-	-	-	-	18,780	18,780	27,135
Fundraising	-	62,146	62,146	-	-	-	-	62,146	46,099
Gains on disposal of tangible capital assets	-	1,155	1,155	-	-	-	-	1,155	441,368
Other	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 690,661	\$ 50,803,049	\$ 51,493,711	\$ 8,261,069	\$ 5,786,156	\$ 2,194,992	\$ 52,980	\$ 67,788,908	\$ 134,289,489
EXPENSES									
Certificated salaries	\$ 136,351	\$ 29,926,689	\$ 30,063,041			\$ 249,599	\$ 13,910	\$ 30,326,550	\$ 58,749,201
Certificated benefits	17,707	6,228,597	6,246,304			68,721	-	6,315,025	13,017,991
Non-certificated salaries and wages	419,345	7,752,726	8,172,072	1,942,544	329,344	883,707	14,522	11,342,189	19,346,254
Non-certificated benefits	90,300	2,158,689	2,248,989	529,592	70,121	223,079	-	3,071,781	5,348,550
SUB - TOTAL	663,704	46,066,702	46,730,405	2,472,137	399,465	1,425,106	28,432	51,055,544	96,461,995
Services, contracts and supplies	26,791	3,262,405	3,289,196	3,622,309	5,103,933	557,292	16,729	12,589,459	27,418,179
Amortization of supported tangible capital assets	-	-	-	2,786,042	-	-	7,819	2,793,861	5,547,595
Amortization of unsupported tangible capital assets	-	348,007	348,007	72,688	29,409	79,352	-	529,457	1,187,029
Supported interest on capital debt	-	-	-	-	-	-	-	-	-
Unsupported interest on capital debt	-	-	-	-	-	-	-	-	-
Other interest and finance charges	-	-	-	-	-	-	-	-	-
Losses on disposal of tangible capital assets	-	-	-	-	-	-	-	-	-
Other expense	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	690,495	49,677,114	50,367,609	8,953,175	5,532,808	2,061,750	52,980	66,968,322	130,614,799
OPERATING SURPLUS (DEFICIT)	\$ 167	\$ 1,125,935	\$ 1,126,102	\$ (692,107)	\$ 253,348	\$ 133,243	\$ -	\$ 820,586	\$ 3,674,690



MEMORANDUM

April 12, 2022
Regular Board Meeting

TO	Board of Trustees
FROM	Shauna Boyce, Superintendent
ORIGINATOR	Mark Francis, Deputy Superintendent
RESOURCE	Constable Gord Marshall, RCMP, School Resource Officer Carolyn Jensen, Principal, Memorial Composite High School Cheryl Otto, Principal, Spruce Grove Composite High School
GOVERNANCE POLICY	Board Policy 2: Role of the Board Board Policy 12: Role of the Superintendent
ADDITIONAL REFERENCE	BP 2: Articles 10-13 Board Annual Work Plan
SUBJECT	SCHOOL RESOURCE OFFICER (SRO) PROGRAM SUMMARY

PURPOSE

For information. No recommendation required.

BACKGROUND

The Board of Trustees is responsible for supporting school programs, needs and desires to the community as well as representing the community's needs, hopes and desires. The Board is also responsible to adhere to the Board Annual Work Plan. The attached report is in support of these responsibilities.

REPORT SUMMARY

In 2011, Parkland School Division, the Town of Stony Plain, the City of Spruce Grove and the RCMP entered into a partnership to provide funding for a uniformed RCMP Officer to act as a School Resource Officer (SRO) at both Parkland School Division high schools. Previous to this fiscal year, Parkland County contributed to this program but withdrew their funding support effective August 1, 2019.

Parkland School Division has continued to support the SRO Program along with the City of Spruce Grove and the Town of Stony Plain.

The following report highlights the many facets to the SRO Program, the support provided through its continuity and demonstrates the growing accomplishments of the SRO Program in Parkland School Division.

Administration would be pleased to respond to any questions.

MF:kz



SCHOOL RESOURCE OFFICER (SRO) PROGRAM SUMMARY

APRIL 2022

Presented to the Board of Trustees, April 12, 2022

Deputy Superintendent Mark Francis

Resource: Constable Gord Marshall, RCMP, Parkland Detachment

Principal Carolyn Jensen, Memorial Composite High School

Principal Cheryl Otto, Spruce Grove Composite High School

Our Students Possess the confidence, resilience, insight and skills required to thrive in, and positively impact, the world.

BACKGROUND

The School Resource Officer (SRO) Program is in its tenth year in the Parkland area. Constable Gord Marshall is the current SRO and is in his fifth year.

Initially funding for the SRO Program was shared at the local government level. Beginning in the 2021-22 school year, however, the SRO program is funded at a provincial level. School Administration and staff, PSD Executive and the SRO all believe the program is an incredible asset and has many benefits to PSD students and staff. This [2019 PSD video](#) describes the program further.

REPORT

Having an SRO in our high schools assists us with building community. The SRO provides the school with the opportunity for students to access education and counseling regarding the law and how the law impacts them, specifically. The SRO serves as a positive, guiding force who assists students in making positive choices, and aids them in overcoming the error of their ways when the choices they make are not positive. Respectful, friendly interaction with students by the SRO creates meaningful relationships which support our schools as safe and caring. This was illustrated by Constable Gord in his [Farewell Video to the Class of 2020](#) which he sent when students were doing at home learning as a result of the COVID-19 pandemic.

Specifically, the SRO:

- Is available to all students, fostering relationships with youth across the region;
- Presents at events such as Grade 10 Open Houses, School Council meetings, and community information sessions;
- Conducts formal classroom presentations in courses like CALM, Psychology and Social Studies. Topics include bullying, drug use, and the law as it relates to youth;
- Encourages students to attend spring and summer RCMP Youth Camps;
- Meets individually with students both formally (scheduled meetings) and informally providing basic information through to ongoing mentorship. Student issues that have been addressed by the SRO include:
 - Conflict resolution;
 - Legal perspective on issues/matters students are dealing with;

- Bullying issues;
 - Fights and potential fights;
 - Theft;
 - Drug and alcohol issues;
 - Traffic and driving;
 - Diffusing behavioral issues;
 - Relationship issues - home, peer, boyfriend/girlfriend; and
 - Internet safety and cell phone use.
- Serves as a liaison between by-law and the school community;
 - Participates in Violence Threat Risk Assessments (VTRAs) at both the Stage 1 and Stage 2 levels for PSD high school students, and the Stage 2 level for all PSD students;
 - Advises school and division leadership on matters regarding student safety, school lockdowns;
 - Provides an ongoing police presence at the high schools helping diffuse any potential issues;
 - Supports K-9 schools with pertinent student and school safety concerns;
 - Plays an integral role in Emergency response drills and procedures;
 - Assists other RCMP members with files pertaining to high school students.

Reporting/Measures of Success

- Regular meetings with administration to discuss areas of focus/concern;
- Statistics on number of formal presentations;
- Quarterly reports by SRO to school administration and RCMP liaison; and
- Feedback on Alberta Education Accountability Pillar Survey (Safe and Caring Schools)

Staff Kudos

- *Gord makes great connections with students. He helps those who are thinking of police work as a career. For all students, he does not present as the 'scary' authority; he makes the RCMP and police relatable to kids. He brings a personable face to that kind of authority. Gord connects on a personal level allowing students to feel safe enough to ask questions. He is invaluable to our school community.*
- *Gord is a wealth of information; he can make connections and present in so many different classes--CALM, Art, Math, Psychology, Forensics, Science, Sports Medicine and Performance, etc.*
- *Only one thing about Gord really matters---his ability to build relationships with students and staff...HUGE!*
- *Gord is the perfect liaison between youth and police during these difficult, anti-policing times.*

Student Kudos

- *I've had some bad experiences with other police officers which made me wary of them and very afraid to tell them when I have an issue. Gord is so good at talking to people, and engaging students particularly, that it's helped me get over my wariness and fear of interacting with and talking to police officers.*
- *I want to be a cop; he's been a great person to talk to about this.*
- *We are all fairly new drivers; he's a great person to ask questions about traffic law.*
- *In CALM, he talked about healthy relationships...good stuff to know.*
- *Gord presented in my CALM class and I shared that I was having a hard time at home and stuff. He pulled me aside outside of class and took me to his office. He was the first person I felt comfortable talking about it with. He checks in on me regularly now.*
- *Gord's presentations in classes aren't super serious. He gets to the point and makes them super enjoyable.*
- *In conversations with Gord, he makes you feel like you can talk to him; he is always understanding. He asks lots of questions and is genuinely interested in us as people.*
- *Const. Gord provides great moral support.*
- *Gord offers real life advice. He's a third party support system.*
- *Gord is there whenever anybody needs him. He is a great person to go to whenever you need resources. He's talked to me about university.*
- *Const. Marshall is really approachable. He goes out of his way to make sure students feel safe and not judged.*
- *Gord is really real; he's a G!*



MEMORANDUM

April 12, 2022
Regular Board Meeting

TO	Board of Trustees
FROM	Lorraine Stewart, Board Chair
ORIGINATOR	Lorraine Stewart, Board Chair
RESOURCE	Board of Trustees and Executive Team
GOVERNANCE POLICY	Board Policy 8: Board Committees Board Policy 12: Role of the Superintendent
ADDITIONAL REFERENCE	BP 8: Appendix 8.1 Governance and Planning Committee
SUBJECT	GOVERNANCE & PLANNING SESSION (GPS)

PURPOSE

For information. No recommendation required.

BACKGROUND

The purpose of the Governance and Planning Committee is to provide an opportunity for all Trustees to engage in dialogue on generative governance, strategic planning, advocacy, student engagement and operational understanding. The Superintendent reports directly to the corporate Board and is accountable to the Board of Trustees for the conduct and operation of the Division. The following report shares the unapproved Minutes from the March 15, 2022 Governance & Planning Session (GPS).

REPORT SUMMARY

On March 15, 2022, the Governance and Planning Committee met to discuss a number of topics chose in advance by both the Board of trustees and the Executive Team. The following report is a record of this meeting.

LS:kz



**MINUTES OF THE
GOVERNANCE & PLANNING SESSION (GPS)**

Held at the Centre for Education, in Stony Plain, Alberta
On Tuesday, March 15, 2022, at 9:00 AM

Attendance:

Lorraine Stewart, Board Chair
Aileen Wagner, Trustee
Aimee Hennig, Trustee *(via video conferencing at 9:00 a.m. to 1:30 p.m.)*
Paul McCann, Trustee
Eric Cameron, Trustee
Jill Osborne, Trustee *(via video conferencing at 9:35 a.m. to 12:30 p.m.)*
Shauna Boyce, Superintendent
Scott Johnston, Associate Superintendent
Scott McFadyen, Associate Superintendent
Meg Miskolzie, Associate Superintendent
Jordi Weidman, Director of Strategic Communications
Keri Zylla, Recording Secretary

REGRETS:

Anne Montgomery, Vice-Chair
Mark Francis, Deputy Superintendent

1. WELCOME & LEARNING MOMENT

- 1.1. Call to Order:** Board Chair Stewart called the meeting to order at 9:00 a.m.
- 1.2. Land Acknowledgement:** Board Chair Stewart acknowledged the meeting was being held on Treaty Six Territory.
- 1.3. Changes to the Agenda:** Remove agenda item 3.3 Board Self-Evaluation and replace it with Town of Stony Plain.
- 1.4. Approval of the Agenda:**
MOVED by Trustee Cameron that the Board of Trustees accept the agenda as amended.
CARRIED UNANIMOUSLY
- 1.5. Approval of the February 18, 2022, GPS Minutes:**
MOVED by Trustee Wagner that the GPS Minutes of February 18, 2022 be approved as presented.
CARRIED UNANIMOUSLY
- 1.6. Learning Moment:**
Board Chair Stewart led the committee in a discussion focused on Board progress and the avenues for development involved in the four Assurance Elements relating to governance.

2. OPERATIONS & INFORMATION

- 2.1. Registration Update:** Superintendent Boyce and Associate Superintendent Johnston provided an update on the progress of registration for the 2022-2023 school-year, as well as the registration platform. Discussion ensued.

Trustee Osborne entered the meeting at 9:35 a.m.

- 2.2. Charter Schools:** Superintendent Boyce provided information on a proposed charter school in the Parkland County area. Discussion ensued.
- 2.3. Student Advisory:** Superintendent Boyce and Associate Superintendent Johnston led discussion and requested Board direction on the purpose, format and topics for an upcoming Student Advisory engagement.
- 2.4. Learning Loss Grant:** Superintendent Boyce provided an update on the Learning Loss Grant. Though the funding has not yet been received by the Division, Parkland School Division (PSD) is proceeding with literacy and numeracy work with students.
- 2.5. New Curriculum:** Superintendent Boyce shared that the portions of the New Curriculum Alberta Education would like implemented in the fall will likely be posted sometime in April 2022. PSD is currently using the draft curriculum as a starting point in preparation for implementation in the fall. Discussion ensued.

Board Chair Stewart called a recess at 10:48 a.m. Meeting resumed at 11:00 a.m.

3. GOVERNANCE

- 3.1. Association Business:** Trustees shared information on the various associations for which the Board is a member.
- **Alberta School Board Association (ASBA):** Trustee Cameron shared information on 'Position Statements', as shared at a recent ASBA Zone 2/3 meeting, which defined position statements, the different types of position statements, as well as how they are used in voting.
 - **Public School Boards' Association of Alberta (PSBAA):** Trustee Wagner shared her report from the February 11, 2022 Public School Boards' Council (PSBC) meeting, and directed Trustees to PSBAA website for additional information. Board Chair Stewart shared progress on some of the work being done at PSBAA.

Trustee McCann requested an association membership review. Board Chair Stewart stated that this will be considered in the fall.

3.2. Advocacy:

- 3.2.1. Advocacy Plan:** Board Chair Stewart reviewed the Advocacy Plan priorities set by the Board and discussed an action plan. Discussion ensued.
- 3.2.2. Capital Plan Project:** Superintendent Boyce and Associate Superintendent McFadyen reviewed the government planning process and PSD's annual capital plan submission process. The government approved the PSD Capital Plan submission which indicated Spruce Grove Composite High School (SGCHS) as our first priority; however, the SGCHS replacement school was not approved. PSD has requested a study to help determine the

feasibility of building a replacement school on the existing SGCHS site. Discussion ensued.

- 3.2.3. Advocacy Letters:** Board Chair Stewart shared plans for drafting some advocacy letters and requested feedback / input from the committee. This includes a letter to Parkland County regarding the School Resource Officer Program, a letter to Alberta Education and Alberta Infrastructure regarding our capital plan priorities, and finally, a letter to Alberta Education regarding the timeline of the new curriculum.

- 3.3. Town of Stony Plain:** Board Chair Stewart reviewed topics for discussion with the Town of Stony Plain Mayor, Council and Chief Administration Officer scheduled for Thursday, March 17, 2022.

- 3.4. School Council Updates:** Trustees provided updates from the School Council Meetings they attended.

Board Chair Stewart called a lunch recess at 12:30 p.m. Trustee Osborne exited the meeting at 12:30p.m. The meeting resumed at 1:03 p.m.

4. STRATEGIC PLANNING

- 4.1. Prescott / Parkland Village School:** Superintendent Boyce provided some of the information gathered from Prescott Learning Centre and Parkland Village School engagements and Associate Superintendent Johnston shared feedback from the student engagements.

Trustee Hennig exited the meeting at 1:30pm.

- 4.2. French Immersion:** Superintendent Boyce shared the preliminary feedback received through a survey sent to approximately 1200 French Immersion student families, both past and present, regarding the possibility of moving the high school French Immersion program. Discussion ensued.
- 4.3. Copperhaven School:** Superintendent Boyce provided some information on the Copperhaven School stakeholder engagement from March 10, 2022. Parkland School Division is waiting for some additional information from the City of Spruce Grove that will help validate whether the Copperhaven Attendance Area recommendation is necessary. Discussion ensued.
- 4.4. High Park / Muir Lake:** Superintendent Boyce provided information from the High Park / Muir Lake stakeholder engagement March 1, 2022. Discussion ensued.
- 4.5. Discussion about Reserves:** Associate Superintendent McFadyen updated Trustees on the status of Parkland School Division reserves and how PSD compares to other Alberta school authorities. Discussion ensued.
- 4.6. Education Planning Day – April 7, 2022:** Associate Superintendent Johnston led discussion on the vision for the upcoming Education Planning Day April 7, 2022. Trustees provided feedback on stakeholder guests, topics for discussion and the format for the engagement. The Education Planning Day provides invaluable information in formulating the Education Plan submission to Alberta Education each year.
- 4.7. Legacy Document Review:** Board Chair Stewart postponed this agenda item for a future GPS Meeting.

Board Chair Stewart called a recess at 2:54 p.m. Meeting resumed at 2:59 p.m.

5. CLOSING

- 5.1. Discussion with Superintendent:** Trustees engaged in discussion with Superintendent Boyce regarding any further questions or requests for additional information.
- 5.2. Topics to come forward to the next Board Meeting:** Recommendation J from the Attendance Area Review
- 5.3. Roundtable Discussion:** Board Chair Stewart closed the session with a roundtable discussion.
- 5.4. Adjournment:** Board Chair Stewart adjourned the meeting at 3:15 p.m.

Next meeting: Tuesday, April 21, 2022, at 9:00 a.m. **(FULL-DAY)**

DRAFT



MEMORANDUM

April 12, 2022
Regular Board Meeting

TO	Board of Trustees
FROM	Shauna Boyce, Superintendent
ORIGINATOR	Eric Cameron, Trustee
RESOURCE	Scott Johnston, Associate Superintendent
GOVERNANCE POLICY	Board Policy 2: Role of the Board
ADDITIONAL REFERENCE	BP 2: Stakeholder Engagement and Communication BP 2: Supports and Services Administrative Procedure 124: Council of School Council
SUBJECT	COUNCIL OF SCHOOL COUNCILS (COSC)

PURPOSE

Information. No recommendation required.

BACKGROUND

The Board of Trustees is responsible for meeting with representatives of the School Councils to provide information, share resources and discuss strategies. The attached report is in support of these responsibilities.

REPORT SUMMARY

On March 29, 2022, a COSC meeting was held virtually and covered the following topics.

Director Jordi Weidman introduced himself and discussed his background and areas of responsibilities with the Parkland School Division.

Trustee Cameron presented information on the Attendance Area review, Spruce Grove Composite High School, Edwin Parr Nominees, Fees and Allowances, Three Year Capital Plan, Board Policies and the 2021-2022 Infrastructure Maintenance Renewal "IMR".

Associate Superintendent Johnston discussed the new curriculum, Education plans, Attendance Area Review, Funding Manual and the School Council funding.

COSC members asked a variety of questions throughout the meeting.

Administration would be pleased to answer any questions.

SJ:rg



MEMORANDUM

April 12, 2022
 Regular Board Meeting

TO Board of Trustees

FROM Eric Cameron, Audit Committee Chair

ORIGINATOR Scott McFadyen, Associate Superintendent

RESOURCE Jason Krefting, Director Financial Services

GOVERNANCE POLICY Board Policy 2: Role of the Board
 Board Policy 8: Board Committees

ADDITIONAL REFERENCE Board Policy 2: Resource Stewardship
 Board Policy 5: Role of the Board Chair
 Board Policy 8: Audit Committee

SUBJECT **AUDIT COMMITTEE**

PURPOSE

Information. No recommendation is required

BACKGROUND

The Audit Committee oversees the financial reporting and is empowered by the Board of Trustees to review and make recommendations that support the Board in their responsible to annually review and budget assumptions for the ensuing school year.

REPORT SUMMARY

On Monday, April 4, 2022 The Audit Committee further discussed the 2022-2023 Budget Process and Timelines and the format that the budget presentation will be presented to the Board on May 24, 2022. The Audit Committee approved the Budget Assumptions for recommendation to the Board at the Board meeting on April 12, 2022.

Administration would be pleased to respond to any questions.

SM:rg