

# REGULAR BOARD MEETING

## AGENDA

November 29, 2022 at 9:00 A.M.

Live-Streamed for the Public at:

<https://youtu.be/7163ndVNlzQ>



**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**

**November 29, 2022, at 9:00 AM**

**Live-Streaming: <https://youtu.be/7163ndVNlzQ>**

Page Number	<b>A G E N D A</b>
-1-	<b>1. CALL TO ORDER at 9:00 AM</b> 1.1. Land 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-	<b>2. APPROVAL OF MINUTES</b> 2.1. Regular Meeting of October 11, 2022
	<b>3. BUSINESS ARISING FROM THE MINUTES</b>
	<b>4. DELEGATION / PRESENTATION</b> 4.1. Students from Memorial Composite High School will be presenting “Belonging at Memorial - Building Equity, Community & Belonging One Club at a Time”.
	<i>Recess Period / Public Question Period</i>
	<b>5. BOARD CHAIR REPORT</b>
	<b>6. SUPERINTENDENT REPORT</b>
-10-	<b>7. ACTION ITEMS</b> 7.1. Audited Financial Statements (S. McFadyen, J. Krefting) 7.1.1. Auditor’s Report (PricewaterhouseCoopers Inc. Auditors: A. Pinedo, K. Rattansey)

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<p>-73-</p> <p>-87-</p>	<p><b>8. ADMINISTRATIVE REPORTS</b></p> <p>8.1. 2022-2023 Fall Forecast (S. McFadyen, J. Krefting)</p> <p>8.2. Community Partnerships Report (M. Miskolzie)</p>																					
<p>-91-</p> <p>-93-</p> <p>-94-</p> <p>-99-</p>	<p><b>9. TRUSTEE REPORTS</b></p> <p>9.1. Teacher Board Advisory Council (A. Wagner)</p> <p>9.2. Council of School Councils (E. Cameron)</p> <p>9.3. Governance &amp; Planning Session (L. Stewart)</p> <p>9.4. Audit Committee (J. Osborne)</p> <p>9.5. Teachers' Employer Bargaining Association (L. Stewart, E. Cameron)</p> <p>9.6. Spruce Grove Joint Use Committee (J. Osborne)</p> <p>9.7. Alberta School Boards Association (J. Osborne, L. Stewart)</p> <p>9.8. Public School Boards' Association of Alberta (E. Cameron, A. Wagner)</p> <p>9.9. Chamber of Commerce (A. Wagner)</p>																					
	<p><b>10. FUTURE BUSINESS</b></p> <p>10.1. Meeting Dates:</p> <p><i>Board – Open to the Public:</i></p> <table border="1" data-bbox="467 1213 1427 1388"> <tr> <td data-bbox="467 1213 743 1297">Dec 13, 2022</td> <td data-bbox="743 1213 829 1297">-----</td> <td data-bbox="829 1213 1427 1297">Regular Board Meeting 9:00 AM, Centre for Education (<i>Meeting Live-Streamed for Public</i>)</td> </tr> <tr> <td data-bbox="467 1297 743 1388">Jan 10, 2023</td> <td data-bbox="743 1297 829 1388">-----</td> <td data-bbox="829 1297 1427 1388">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" data-bbox="467 1444 1427 1770"> <tr> <td data-bbox="467 1444 743 1493">Dec 02, 2022</td> <td data-bbox="743 1444 829 1493">-----</td> <td data-bbox="829 1444 1427 1493">ASBA Zone 2/3 Meeting 9:30 AM, Edmonton</td> </tr> <tr> <td data-bbox="467 1493 743 1541">Dec 08, 2022</td> <td data-bbox="743 1493 829 1541">-----</td> <td data-bbox="829 1493 1427 1541">Benefits Committee 3:30 PM, Centre for Education</td> </tr> <tr> <td data-bbox="467 1541 743 1633">Dec 13, 2022</td> <td data-bbox="743 1541 829 1633">-----</td> <td data-bbox="829 1541 1427 1633">Governance &amp; Planning Session (GPS) 1:00 PM, Centre for Education (<i>afternoon only</i>)</td> </tr> <tr> <td data-bbox="467 1633 743 1682">Jan 20, 2023</td> <td data-bbox="743 1633 829 1682">-----</td> <td data-bbox="829 1633 1427 1682">ASBA Zone 2/3 Meeting 9:30 AM, Edmonton</td> </tr> <tr> <td data-bbox="467 1682 743 1770">Jan 24, 2023</td> <td data-bbox="743 1682 829 1770">-----</td> <td data-bbox="829 1682 1427 1770">Governance &amp; Planning Session (GPS) 9:00 AM, Centre for Education (<i>full day</i>)</td> </tr> </table>	Dec 13, 2022	-----	Regular Board Meeting 9:00 AM, Centre for Education ( <i>Meeting Live-Streamed for Public</i> )	Jan 10, 2023	-----	Regular Board Meeting 9:00 AM, Centre for Education ( <i>Meeting Live-Streamed for Public</i> )	Dec 02, 2022	-----	ASBA Zone 2/3 Meeting 9:30 AM, Edmonton	Dec 08, 2022	-----	Benefits Committee 3:30 PM, Centre for Education	Dec 13, 2022	-----	Governance & Planning Session (GPS) 1:00 PM, Centre for Education ( <i>afternoon only</i> )	Jan 20, 2023	-----	ASBA Zone 2/3 Meeting 9:30 AM, Edmonton	Jan 24, 2023	-----	Governance & Planning Session (GPS) 9:00 AM, Centre for Education ( <i>full day</i> )
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	<p>10.2. Notice of Motion</p> <p>10.3. Topics for Future Agendas</p>																					

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	<p>10.4. Requests for Information</p> <p>10.5. Responses to Requests for Information</p> <p>The October 11, 2022 Request for Information, from Trustee Montgomery, regarding 2021-2022 Support Staff Resignations was presented at the November 8, 2022 Governance &amp; Planning Session.</p>
	<p><b>11. IN-CAMERA: INTERGOVERNMENTAL RELATIONS, LABOUR</b></p>
	<p><b>12. ACTION IN RESPONSE TO IN-CAMERA</b></p>
	<p><b>13. ADJOURNMENT</b></p>



**MINUTES OF THE  
REGULAR BOARD MEETING**

**HELD AT THE PARKLAND SCHOOL DIVISION CENTRE FOR EDUCATION IN  
STONY PLAIN, ALBERTA ON TUESDAY, OCTOBER 11, 2022, AT 9:00 AM**

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**TRUSTEE ATTENDANCE:**

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

**ADMINISTRATION ATTENDANCE:**

Shauna Boyce, Superintendent  
Mark Francis, Deputy Superintendent  
Scott Johnston, Associate Superintendent  
Scott McFadyen, Associate Superintendent  
Dr. Meg Miskolzie, Associate Superintendent  
Dean Bernard, Division Principal, Northern and Indigenous Relations  
Jason Krefting, Director, Financial Services  
Serge LaBrie, Director, Facilities Services  
Jordi Weidman, Director, Strategic Communications  
Keri Zylla, Recording Secretary

**GUEST PRESENTERS:**

Travis McNaughton, Principal, Connections for Learning / Outreaches  
Natasha Rychlik, Program Navigator for My Path  
Bennett Allen, Grade 3, Connections for Learning  
Kristen Allen, Parent, Connections for Learning  
Brant Hook, Grade 6, Connections for Learning  
Kaison Tremblay, Grade 9, Connections for Learning  
Brittany Tremblay, Parent (Connections for Learning)  
Kenzie How, Grade 3, Duffield School  
Lynne How, Parent (Duffield School)

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**CALL TO ORDER**

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

**LAND ACKNOWLEDGEMENT**

Board Chair Stewart acknowledged Parkland School Division’s presence in Treaty #6 and Treaty #8 Territories.

**NATIONAL ANTHEM**

**PERSONAL REFLECTION**

**ANNOUNCEMENTS**

**CHANGES TO THE AGENDA**

There were no changes to the agenda.

**APPROVAL OF THE AGENDA**

**Res 074-22**

**MOVED by** Trustee McCann that the agenda be approved as presented.

**CARRIED UNANIMOUSLY**

**APPROVAL OF THE MINUTES**

**Res 075-22**

**MOVED by** Vice-Chair Osborne that the minutes of the Regular Meeting held on September 13, 2022, be approved as presented.

**CARRIED UNANIMOUSLY**

**BUSINESS ARISING FROM THE MINUTES**

None.

**DELEGATION / PRESENTATION**

Staff, students and family members of students from Connections for Learning and Duffield School presented “Program of Choice: My Path & Outdoor Pursuits”.

*Board Chair Stewart called a recess and Trustees thanked the delegation as they exited at 9:42 a.m. The meeting resumed at 9:49 a.m.*

**QUESTION PERIOD:**

*There were no questions submitted to the Board at [Board@psd.ca](mailto:Board@psd.ca), for the October 11, 2022, Question Period.*

**BOARD CHAIR REPORT**

Board Chair Stewart shared her report.

**SUPERINTENDENT REPORT**

Superintendent Boyce shared her report.

**ACTION ITEMS**

**Res 076-22**

**2022 MODULAR SUBMISSION REQUEST**

**MOVED BY** Trustee McCann that the Board of Trustees approve the Modular Submission Request as presented at the Regular Meeting of October 11, 2022.

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

**CARRIED UNANIMOUSLY**

**Res 077-22**

**SCHOOL NAMING COMMITTEE**

**MOVED BY** Trustee Hennig that the Board of Trustees establishes a School Naming Committee to determine appropriate engagement and collaboration with stakeholders, and provide a recommendation to the Board whether to maintain the current name or re-name the Stony Plain Central Replacement School, and if so, what that name would be. (amended)

**CARRIED UNANIMOUSLY**

**Amendment:** add “and if so, what that name would be.”

Trustee Hennig, Trustee McCann and Trustee Cameron volunteered to sit on the School Naming Committee.

Superintendent Boyce and Deputy Superintendent Francis provided additional information and responded to questions.

**ADMINISTRATIVE REPORTS**

**2022-2023 ENROLMENT REPORT**

The Board of Trustees received for information, the 2022-2023 Enrolment Report.

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

*Mr. Krefting exited the meeting at 10:54 a.m.*

**ATHABASCA DELTA COMMUNITY SCHOOL REPORT**

The Board of Trustees received for information, the Athabasca Delta Community School Report.

Deputy Superintendent Francis and Mr. Bernard provided additional information and responded to questions.

*Mr. Bernard and Mr. LaBrie exited the meeting at 11:21 a.m.*

**TRUSTEE REPORTS**

**AUDIT COMMITTEE**

Vice-Chair Osborne shared the Audit Committee Report.

**BENEFITS COMMITTEE REPORT**

Trustee Wagner shared the Benefits Committee Report.

**GOVERNANCE & PLANNING SESSION**

The Board of Trustees received for information, the unapproved Minutes from the September 27, 2022, Governance & Planning Session.

**COUNCIL OF SCHOOL COUNCILS**

Board Chair Stewart shared the Council of School Councils Report.

**ALBERTA SCHOOL BOARDS ASSOCIATION**

Vice-Chair Osborne provided Trustees with her report.

**PUBLIC SCHOOL BOARDS' ASSOCIATION OF ALBERTA**

Trustee Wagner provided Trustees with her report.

**CHAMBER OF COMMERCE**

There was no report.

**FUTURE BUSINESS**

**MEETING DATES:**

*Board – Open to the Public:*

Nov 29, 2022 ----- Regular Board Meeting 9:00 AM, Centre for Education (*Meeting Live-Streamed for Public*)

*Committees – Closed to the Public:*

Oct 11, 2022 ----- Teacher Board Advisory Committee 4:15 PM, Centre for Education

Oct 28, 2022 ----- ASBA Zone 2/3 Meeting 9:30 AM, Edmonton

Nov 08, 2022 ----- Governance & Planning Session 9:00 AM, Centre for Education (*full day*)



Nov 16-18, 2022 ----- Public School Boards' Council Meeting 5:00 PM, Edmonton

Nov 23, 2022 ----- Audit Committee 1:00 PM, Centre for Education

*By Invitation:*

Nov 29, 2022 ----- Stakeholder Engagement Event 7:00 PM, Woodhaven Middle School

*Other:*

Oct 12-14, 2022 ----- Public School Boards' Association of Alberta – Fall General Meeting 5:00 PM, Edmonton

Oct 19-21, 2022 ----- Trustee Summit and Work Sessions

Nov 01, 2022 ----- Council of School Councils 7:00 PM, Centre for Education

Nov 20-22, 2022 ----- Alberta School Boards Association – Fall General Meeting 5:00 PM, Edmonton

**NOTICE OF MOTION**

There was no notice of motion.

**TOPICS FOR FUTURE AGENDAS**

There were no topics for future agendas.

**REQUESTS FOR INFORMATION**

Trustee Montgomery requested additional information regarding the 2021-2022 support staff resignations presented in the Human Resources 2021-2022 Report at the Regular Meeting of September 13, 2022.

**RESPONSES TO REQUESTS FOR INFORMATION**

There were no responses to requests for information.

**IN-CAMERA: LABOUR**

**Res 078-22**

**MOVED by** Trustee Cameron that the Board of Trustees move to In-Camera at 11:32 a.m.

**CARRIED UNANIMOUSLY**

*The meeting live-stream recording was paused. Associate Superintendent Johnston, Associate Superintendent Dr. Miskolzie and Mr. Weidman exited the public meeting in the Boardroom. Board Chair Stewart, Vice-Chair Osborne, Trustee Wagner, Trustee Hennig, Trustee McCann, Trustee Cameron, Trustee Montgomery, Superintendent Boyce, Deputy Superintendent Francis, Associate Superintendent McFadyen and Ms. Zylla remained in the Boardroom for the In-Camera meeting at 11:32 a.m.*

Res 079-22

**MOTION TO REVERT TO A PUBLIC MEETING**

**MOVED by** Vice-Chair Osborne that the Board of Trustees revert to a public meeting at 11:57 a.m.

**CARRIED UNANIMOUSLY**

*Mr. Weidman re-entered the Boardroom. Board Chair Stewart, Vice-Chair Osborne, Trustee Wagner, Trustee Hennig, Trustee Cameron, Trustee Montgomery, Superintendent Boyce, Deputy Superintendent Francis, Associate Superintendent McFadyen and Ms. Zylla exited the private In-Camera meeting and remained in the Boardroom. The public meeting and live-stream resumed at 11:57 a.m.*

**ACTION IN RESPONSE TO IN-CAMERA**

There was no action in response to In-Camera.

**ADJOURNMENT**

The meeting was adjourned at 11:58 a.m.

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Board Chair

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Secretary-Treasurer



## MEMORANDUM

November 29, 2022  
Regular Board Meeting

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<b>TO</b>	Board of Trustees
<b>FROM</b>	Jill Osborne, Audit Committee Chair
<b>ORIGINATOR</b>	Scott McFadyen, Associate Superintendent
<b>RESOURCE</b>	Jason Krefting, Director Financial Services
<b>GOVERNANCE POLICY</b>	Board Policy 2: Role of the Board Board Policy 8: Board Committees Board Policy 12: Role of the Superintendent
<b>ADDITIONAL REFERENCE</b>	BP 2: Education Planning and Programming BP 2: Resource Stewardship Education Act s139-s142
<b>SUBJECT</b>	<b>PARKLAND SCHOOL DIVISION AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDING AUGUST 31, 2022</b>

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### PURPOSE

For approval. Recommendation required.

### RECOMMENDATION

That the Board of Trustees approve the Audited Financial Statements for the year ended August 31, 2022 as recommended by the Audit Committee and presented at the Regular Meeting of November 29, 2022.

### BACKGROUND

The Education Act, Part 6: Section 139, specifies that school boards are responsible for preparing financial statements and Section 141 specifies an auditor will provide a report on the financial statements. The Audit Committee is empowered by the Board of Trustees to oversee reliable financial reporting and compliance with legislation and regulatory requirements. The following report supports these fiscal responsibilities and provincial reporting requirements.

**REPORT SUMMARY**

On Wednesday, November 23, 2022 the Audit Committee reviewed the 2021-2022 Audited Financial Report, presented by PricewaterhouseCoopers, for the year ending August 31, 2022. The following report reflects the auditor's findings.

The auditors provided an unqualified report. The statements present fairly, in all material aspects the financial position of Parkland School Division. Parkland School Division ended the fiscal year with an operating deficit of (\$324,518). Revenue for the year was \$136,608,579 while operating expenses were \$136,933,097.

The Audit Committee met November 23, 2022 to review the auditor's report and the audited financial statements. After discussion with administration and the external auditors the Audit Committee approved the recommendation that the Board of Trustees approve The Parkland School Division's Audited Financial Statements for the fiscal year ending August 31, 2022.

The Audit Committee would be pleased to respond to any questions.

SM:rg

# THE PARKLAND SCHOOL DIVISION

## 2021-2022 Audited Financial Statement



### Corporate Supports and Services

Presented to the Board of Trustees  
November 29, 2022

## Statement of Financial Position

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Presents the Division's economic resources. The main components of the statement are:

- **Financial Assets** – liquid assets including cash and accounts receivable
- **Liabilities** – a financial liability that will be settled in the future including accounts payable and accrued liabilities, unspent deferred contributions, and employee future benefits
- **Net Financial Assets** – excess of financial assets over liabilities and represents the Division's ability to meet its financial obligations at year end.
- **Non Financial Assets** – assets not included in financial assets including tangible capital assets, inventory and prepaid expenses
- **Spent Deferred Capital Contributions** - the spent portion of capital contributions
- **Net Assets** - the difference between the divisions total assets and total liabilities
- **Accumulated Surplus** - includes the Division's operating and capital reserves and investment in tangible capital assets

## Statement of Financial Position

	2021-2022	2020-2021	Variance
Total Financial Assets	\$19,995,003	\$22,572,037	(\$2,577,034)
Total Liabilities	(7,442,774)	(9,834,157)	2,391,383
Total Non-Financial Assets	160,427,294	149,550,740	10,876,554
Spent Deferred Capital Contributions	(152,477,262)	(141,461,841)	(11,015,421)
Accumulated Surplus	\$20,502,261	\$20,826,779	(\$324,518)

The Parkland School Division AFS 2021-2022

## Statement of Financial Position

Financial Assets	2021-2022	2020-2021	Variance
Cash	\$18,134,355	\$21,496,844	(\$3,362,489)
Accounts Receivable	1,860,648	1,075,193	785,455
<b>Total Financial Assets</b>	<b>\$19,995,003</b>	<b>\$22,572,037</b>	<b>\$(2,577,034)</b>

- The decrease in cash is due to a decrease in accounts payable partially offset by Curriculum Implementation (CI) funding received that was deferred to the 2022-2023 school year and an increase in accounts receivable.
- Accounts receivable increased due to an increase in grants receivable from Alberta Education (Capital Maintenance Renewal) (CMR) and Alberta Infrastructure (Prescott school modular project) partially offset by a reduction in GST receivable.

The Parkland School Division AFS 2021-2022

## Statement of Financial Position

Liabilities	2021-2022	2020-2021	Variance
Accounts Payable and Accrued Liabilities	\$4,911,530	\$7,960,561	(\$3,049,031)
Unspent Deferred Contributions	2,083,544	1,412,096	671,448
Employee Future Benefits	447,700	461,500	(13,800)
<b>Total Liabilities</b>	<b>\$7,442,774</b>	<b>\$9,834,157</b>	<b>(\$2,391,383)</b>

- Accounts payable and accrued liabilities decreased primarily as result of the reduction of the WMA enrolment liability (\$1.6M) and vendor payable invoices (\$1.9M) offset by an accrual for the unused/unclaimed portion of the parent portion of the Home Education grant (\$90K), Visa payable (\$53K), a human resources liability (\$215K) and payroll liabilities (\$176K).
- Increase in unspent deferred contributions is largely the result of funding for the Stony Plain Central playground (\$240K), CI funding (\$561K) that has been deferred to next year and other small grants (\$420K) that have not yet been spent partially offset by a receivable from Alberta Education for CMR (\$552K) that has been expended.
- Employee future benefits decreased as a result of contributions and actuarial valuations offset by payments to retired employees during the year.

The Parkland School Division AFS 2021-2022

## Statement of Financial Position

Non-Financial Assets	2021-2022	2020-2021	Variance
Tangible Capital Assets	\$159,895,409	\$149,078,970	\$10,816,439
Prepaid expenses	531,885	471,770	60,115
<b>Total Non-Financial Assets</b>	<b>\$160,427,294</b>	<b>\$149,550,740</b>	<b>\$10,876,554</b>

Significant capital projects during the year included:

- Woodhaven modernization (\$1.5M)
- Stony Plain Central replacement School (\$11.3M)
- Capital Maintenance Renewal (\$1.5M)
- Prescott Learning Centre Modular (\$2.2M)

The increase in prepaid expenses is due to software licensing or maintenance agreements.

The Parkland School Division AFS 2021-2022

## Statement of Financial Position

Spent deferred Capital Contributions	2021-2022	2020-2021	Variance
	\$152,477,262	\$141,461,841	\$11,015,421

Supported Capital Projects including CMR, Woodhaven, Stony Plain Central, Millgrove and Prescott Modular Classrooms.

- Alberta Infrastructure Managed Projects \$13.8M
- Parkland School Division Managed Projects \$2.9M
- Offset by \$5.7M in amortization

The Parkland School Division AFS 2021-2022

## Statement of Financial Position

Accumulated Surplus	2021-2022	2020-2021	Variance
Operating Reserves	\$8,640,553	\$8,984,347	(\$343,794)
Capital Reserves	5,444,618	5,226,362	218,256
Investment in Tangible Capital Assets	6,417,090	6,616,070	(198,980)
<b>Total Accumulated Surplus</b>	<b>\$20,502,261</b>	<b>\$20,826,779</b>	<b>(\$324,518)</b>

- The decrease in operating reserve is lower than budgeted due to supply chain challenges with the Division and schools purchasing initiative for instructional equipment. In addition, due to the unknowns in the Covid-19 environment, schools tended to be conservative with spending.
- Investment in tangible capital assets decreased primarily as a result of amortization being greater than unsupported purchases during the year.

The Parkland School Division AFS 2021-2022

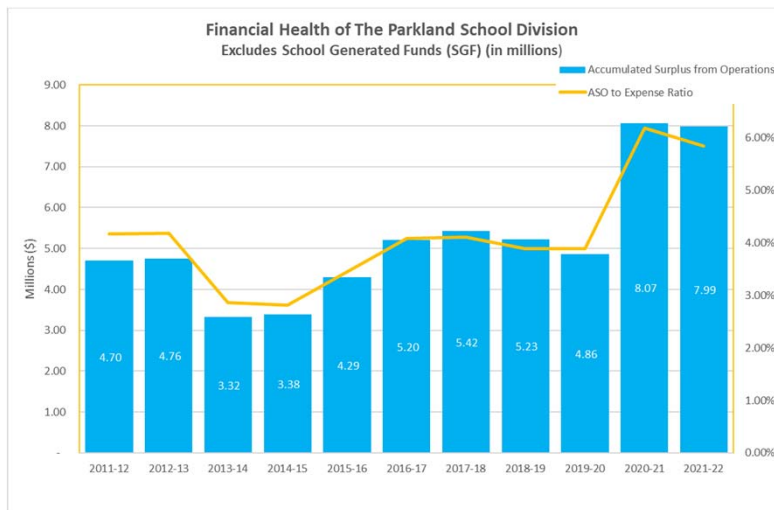


## Accumulated Surplus from Operations

Program		Audited Reserves September 1, 2021	Actual Surplus (Deficit) August 31, 2022	Transfers	Operating Reserves August 31, 2022
Instruction	\$	5,779,517	\$ (411,990)	\$ (8,981)	\$ 5,358,546
Administration		1,269,352	193,765	-	1,463,117
Operations and Maintenance		-	130,908	(10,298)	120,610
Transportation		81,758	25,392	-	107,150
External services		-	-	-	-
<b>Total</b>		<b>7,130,627</b>	<b>(61,928)</b>	<b>(19,279)</b>	<b>7,049,423</b>
<b>Unrestricted Surplus</b>		<b>943,769</b>	<b>-</b>	<b>-</b>	<b>943,768</b>
<b>Accumulated Surplus from Operations (Excluding SGF)</b>		<b>8,074,396</b>	<b>(61,928)</b>	<b>(19,279)</b>	<b>7,993,191</b>
Add: SGF		909,951	(262,590)	-	647,362
<b>Accumulated Surplus from Operations</b>	<b>\$</b>	<b>8,984,347</b>	<b>\$ (324,518)</b>	<b>\$ (19,279)</b>	<b>\$ 8,640,553</b>

The Parkland School Division AFS 2021-2022

## Financial Profile



The Parkland School Division AFS 2021-2022

## Statement of Operations

Summarizes the Division's revenues and expenses over the entire year and the resulting surplus or deficit.

- The statement includes the annual budget for the year and the prior year comparators
- Revenues are reported by the type of revenues
- Expenses are recorded by the program where they were expended
- Schedule 3 provides a detailed breakdown by program of both revenues and expenses.

The Parkland School Division AFS 2021-2022

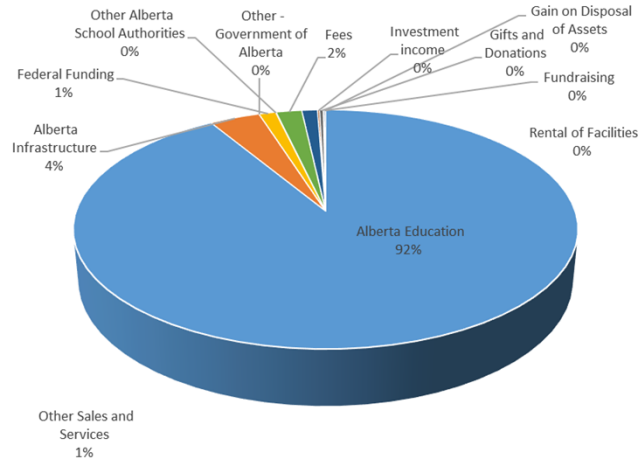
## Statement of Operations

Program	Revenues	Expenses	Surplus (Deficit)
Instruction – ECS	\$6,078,296	\$6,238,231	(\$122,146)
Instruction – Grade 1 to Grade 12	97,540,802	98,093,239	(552,437)
Operations and Maintenance	17,691,178	17,560,269	130,909
Transportation	10,761,242	10,735,850	25,392
System Administration	4,335,793	4,162,029	193,764
External Service	143,479	143,479	-
<b>Total</b>	<b>\$136,608,579</b>	<b>\$136,933,097</b>	<b>(\$324,518)</b>

- Instruction deficit is lower than budgeted as the Division purchasing initiative and schools purchase plans were affected by supply chain timelines and availability and schools were conservative with spending as there was uncertainty about costs for substitutes and temporary support staff due to Covid-19.
- Operations and Maintenance surplus primarily due to Federal Safe Indoor Air funding
- System Administration surplus primarily due to lower than budgeted legal, support services and professional development expenditures.

The Parkland School Division AFS 2021-2022

## Results from Operations - Revenues



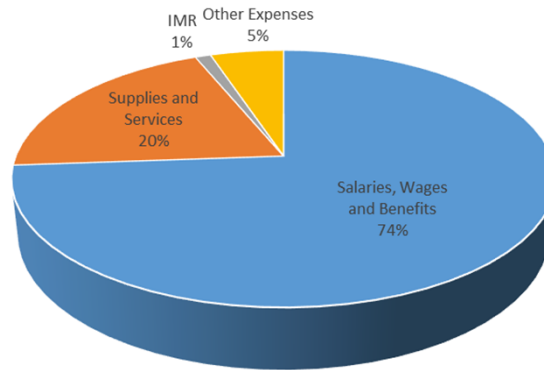
The Parkland School Division AFS 2021-2022

## Results from Operations - Revenues

Revenues	2021-2022	2020-2021	Variance
Alberta Education	\$124,742,505	\$123,882,955	\$859,550
Alberta Infrastructure	5,099,804	5,111,923	(12,119)
Other - Government of Alberta	9,448	1,000	(8,448)
Federal Funding	1,701,844	1,614,136	87,708
Other Alberta School Authorities	45,000	40,608	4,392
Fees	2,598,978	1,391,626	1,207,352
Other Sales and Services	1,589,387	1,184,080	405,307
Investment Income	203,019	119,035	83,984
Gifts and Donations	380,934	429,522	(48,588)
Rental of Facilities	74,019	27,135	46,884
Fundraising	154,663	46,099	108,564
Gain on Disposal of Assets	8,978	441,368	(432,390)
<b>Total Revenues</b>	<b>\$136,608,579</b>	<b>\$134,289,487</b>	<b>\$2,319,092</b>

The Parkland School Division AFS 2021-2022

## Results from Operations - Expenses



The Parkland School Division AFS 2021-2022

## Results from Operations - Expenses

Expenses	2021-2022	2020-2021	Variance
Instruction – ECS	\$6,238,231	\$4,871,651	\$1,366,580
Instruction – Grade 1 to Grade 12	98,093,239	93,388,984	4,704,255
Operations and Maintenance	17,560,269	18,212,042	(651,773)
Transportation	10,735,850	10,278,964	456,886
System Administration	4,162,029	3,784,134	377,895
External Services	143,479	79,022	64,457
<b>Total Expenses</b>	<b>\$136,933,097</b>	<b>\$130,614,797</b>	<b>\$6,318,300</b>

The Parkland School Division AFS 2021-2022

## New Reporting Requirements

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### Audited Statements

- Statement of Operations
  - The instruction program removed Early Childhood Services from Grades 1 to 12.

### Future Accounting Changes

- PS 3280: Asset Retirement Obligations (September 1, 2022)
- PS 3400: Revenue (September 1, 2023)
- PS 3160 Public Private Partnerships (April 1, 2023)

The Parkland School Division AFS 2021-2022

## Summary

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# Questions?

The Parkland School Division AFS 2021-2022

**AUDITED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2022**  
[Education Act, Sections 139, 140, 244]

**2305 The Parkland School Division**

Legal Name of School Jurisdiction

**4603 48 Street Stony Plain AB T7Z 2A8**

Mailing Address

**780-963-4010 scott.mcfadyen@psd.ca**

Contact Numbers and Email Address

**SCHOOL JURISDICTION MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**

The financial statements of 2305 The Parkland School Division presented to Alberta Education have been prepared by school jurisdiction management which has responsibility for their preparation, integrity and objectivity. The financial statements, including notes, have been prepared in accordance with Canadian Public Sector Accounting Standards and follow format prescribed by Alberta Education.

In fulfilling its reporting responsibilities, management has maintained internal control systems and procedures designed to provide reasonable assurance that the school jurisdiction's assets are safeguarded, that transactions are executed in accordance with appropriate authorization and that accounting records may be relied upon to properly reflect the school jurisdiction's transactions. The effectiveness of the control systems is supported by the selection and training of qualified personnel, an organizational structure that provides an appropriate division of responsibility and a strong system of budgetary control.

***Board of Trustees Responsibility***

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

***External Auditors***

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

***Declaration of Management and Board Chair***

To the best of our knowledge and belief, these financial statements reflect, in all material respects, the financial position, results of operations, remeasurement gains and losses, changes in net financial assets (debt), and cash flows for the year in accordance with Canadian Public Sector Accounting Standards.

**BOARD CHAIR**

Dr. Lorraine Stewart

Name

Signature

**SUPERINTENDENT**

Ms. Shauna Boyce

Name

Signature

**SECRETARY-TREASURER OR TREASURER**

Mr. Scott McFadyen

Name

Signature

Board-approved Release Date

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

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## Independent auditor's report

To the Board of Trustees of The Parkland School Division

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### Our opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Parkland School Division (the Division) as at August 31, 2022 and the results of its operations, changes in its net debt, its remeasurement gains and losses and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### What we have audited

The Division's financial statements comprise:

- the statement of financial position as at August 31, 2022;
- the statement of operations for the year then ended;
- the statement of cash flows for the year then ended; and
- the statement of changes in net financial assets for the year then ended;
- the statement of remeasurement gains and losses for the year then ended; and
- the notes to the financial statements, which include significant accounting policies and other explanatory information.

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### Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report.

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

#### Independence

We are independent of the Division in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

PricewaterhouseCoopers LLP  
Stantec Tower, 10220 103 Avenue NW, Suite 2200, Edmonton, Alberta, Canada T5J 0K4  
T: +1 780 441 6700, F: +1 780 441 6776

"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.





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### **Other matter – unaudited information**

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the square meters amounts included in schedule 4 and the EFT amounts included in schedule 7. Accordingly, we do not express an opinion on the square meters amounts included in schedule 4 and the FTE amounts included in schedule 7.

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### **Other information**

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, included in the Annual Education Results Report 2021-22 School year and Management's Discussion and Analysis.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

---

### **Responsibilities of management and those charged with governance for the financial statements**

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

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

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



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## Auditor's responsibilities for the audit of the financial statements

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

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

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



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

(to be signed - PricewaterhouseCoopers LLP)

Chartered Professional Accountants

Edmonton, Alberta  
November 29, 2022

DRAFT

**STATEMENT OF FINANCIAL POSITION**  
As at August 31, 2022 (in dollars)

	2022	2021
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents (Schedule 5; Note 4)	\$ 18,134,355	\$ 21,496,844
Accounts receivable (net after allowances) (Note 5)	\$ 1,860,648	\$ 1,075,193
Portfolio investments		
Operating	\$ -	\$ -
Endowments	\$ -	\$ -
Inventories for resale	\$ -	\$ -
Other financial assets	\$ -	\$ -
<b>Total financial assets</b>	<b>\$ 19,995,003</b>	<b>\$ 22,572,037</b>
<b>LIABILITIES</b>		
Bank indebtedness	\$ -	\$ -
Accounts payable and accrued liabilities (Note 7)	\$ 4,911,530	\$ 7,960,561
Unspent deferred contributions (Schedule 2)	\$ 2,083,544	\$ 1,412,096
Employee future benefits liabilities (Note 8)	\$ 447,700	\$ 461,500
Environmental liabilities	\$ -	\$ -
Other liabilities	\$ -	\$ -
Debt		
Unsupported: Debentures	\$ -	\$ -
Mortgages and capital loans	\$ -	\$ -
Capital leases	\$ -	\$ -
<b>Total liabilities</b>	<b>\$ 7,442,774</b>	<b>\$ 9,834,157</b>
<b>Net financial assets</b>	<b>\$ 12,552,229</b>	<b>\$ 12,737,880</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 6)	\$ 159,895,409	\$ 149,078,970
Inventory of supplies	\$ -	\$ -
Prepaid expenses (Note 9)	\$ 531,885	\$ 471,770
Other non-financial assets	\$ -	\$ -
<b>Total non-financial assets</b>	<b>\$ 160,427,294</b>	<b>\$ 149,550,740</b>
<b>Net assets before spent deferred capital contributions</b>	<b>\$ 172,979,523</b>	<b>\$ 162,288,620</b>
Spent deferred capital contributions (Schedule 2)	\$ 152,477,262	\$ 141,461,841
<b>Net assets</b>	<b>\$ 20,502,261</b>	<b>\$ 20,826,779</b>
<b>Net assets</b> (Note 10)		
Accumulated surplus (deficit) (Schedule 1)	\$ 20,502,261	\$ 20,826,779
Accumulated remeasurement gains (losses)	\$ -	\$ -
	<b>\$ 20,502,261</b>	<b>\$ 20,826,779</b>
<b>Contractual rights</b> (Note 6)		
<b>Contingent assets</b>		
<b>Contractual obligations</b> (Note 11)		
<b>Contingent liabilities</b>		

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

**STATEMENT OF OPERATIONS**  
For the Year Ended August 31, 2022 (in dollars)

	Budget 2022 Restated	Actual 2022	Actual 2021 Restated
<b>REVENUES</b>			
Government of Alberta	\$ 125,512,863	\$ 129,896,757	\$ 129,036,486
Federal Government and other government grants	\$ 1,256,628	\$ 1,701,844	\$ 1,614,136
Property taxes	\$ -	\$ -	\$ -
Fees (Schedule 8)	\$ 3,279,557	\$ 2,598,978	\$ 1,391,626
Sales of services and products	\$ 1,122,198	\$ 1,589,387	\$ 1,184,080
Investment income	\$ 135,000	\$ 203,019	\$ 119,035
Donations and other contributions	\$ 520,589	\$ 535,597	\$ 475,621
Other revenue	\$ 54,000	\$ 82,997	\$ 468,503
<b>Total revenues</b>	<b>\$ 131,880,835</b>	<b>\$ 136,608,579</b>	<b>\$ 134,289,487</b>
<b>EXPENSES</b>			
Instruction - ECS	\$ 5,000,000	\$ 6,238,231	\$ 4,871,651
Instruction - Grades 1 to 12	\$ 97,240,525	\$ 98,093,239	\$ 93,388,984
Operations and maintenance (Schedule 4)	\$ 16,683,948	\$ 17,560,269	\$ 18,212,042
Transportation	\$ 10,544,536	\$ 10,735,850	\$ 10,278,964
System administration	\$ 4,327,126	\$ 4,162,029	\$ 3,784,134
External services	\$ 84,700	\$ 143,479	\$ 79,022
<b>Total expenses</b>	<b>\$ 133,880,835</b>	<b>\$ 136,933,097</b>	<b>\$ 130,614,797</b>
<b>Annual operating surplus (deficit)</b>	<b>\$ (2,000,000)</b>	<b>\$ (324,518)</b>	<b>\$ 3,674,690</b>
Endowment contributions and reinvested income	\$ -	\$ -	\$ -
<b>Annual surplus (deficit)</b>	<b>\$ (2,000,000)</b>	<b>\$ (324,518)</b>	<b>\$ 3,674,690</b>
<b>Accumulated surplus (deficit) at beginning of year</b>	<b>\$ 20,826,779</b>	<b>\$ 20,826,779</b>	<b>\$ 17,152,089</b>
<b>Accumulated surplus (deficit) at end of year</b>	<b>\$ 18,826,778</b>	<b>\$ 20,502,261</b>	<b>\$ 20,826,779</b>

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

**STATEMENT OF CASH FLOWS**  
For the Year Ended August 31, 2022 (in dollars)

	2022	2021
<b>CASH FLOWS FROM:</b>		
<b>A. OPERATING TRANSACTIONS</b>		
Annual surplus (deficit)	\$ (324,518)	\$ 3,674,690
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	\$ 6,757,981	\$ 6,734,625
Net (gain)/loss on disposal of tangible capital assets	\$ (8,978)	\$ (441,368)
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ -
(Gain)/Loss on sale of portfolio investments	\$ -	\$ -
Spent deferred capital recognized as revenue	\$ (5,719,029)	\$ (5,547,595)
Deferred capital revenue write-down / adjustment	\$ -	\$ 169,586
Increase/(Decrease) in employee future benefit liabilities	\$ (13,800)	\$ 2,100
Donations in kind	\$ -	\$ -
	\$ -	\$ -
	\$ 691,656	\$ 4,592,038
(Increase)/Decrease in accounts receivable	\$ (785,455)	\$ 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	\$ (60,113)	\$ (25,562)
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Increase/(Decrease) in accounts payable, accrued and other liabilities	\$ (3,049,031)	\$ 1,835,715
Increase/(Decrease) in unspent deferred contributions	\$ 671,448	\$ (700,047)
Increase/(Decrease) in environmental liabilities	\$ -	\$ -
	\$ -	\$ -
<b>Total cash flows from operating transactions</b>	<b>\$ (2,531,495)</b>	<b>\$ 7,024,232</b>
<b>B. CAPITAL TRANSACTIONS</b>		
Acquisition of tangible capital assets	\$ (3,779,501)	\$ (6,047,306)
Net proceeds from disposal of unsupported capital assets	\$ 16,155	\$ 731,039
	\$ -	\$ -
<b>Total cash flows from capital transactions</b>	<b>\$ (3,763,346)</b>	<b>\$ (5,316,267)</b>
<b>C. INVESTING TRANSACTIONS</b>		
Purchases of portfolio investments	\$ -	\$ -
Proceeds on sale of portfolio investments	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
<b>Total cash flows from investing transactions</b>	<b>\$ -</b>	<b>\$ -</b>
<b>D. FINANCING TRANSACTIONS</b>		
Debt issuances	\$ -	\$ -
Debt repayments	\$ -	\$ -
Increase (decrease) in spent deferred capital contributions	\$ 2,932,352	\$ 4,964,590
Capital lease issuances	\$ -	\$ -
Capital lease payments	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
<b>Total cash flows from financing transactions</b>	<b>\$ 2,932,352</b>	<b>\$ 4,964,590</b>
<b>Increase (decrease) in cash and cash equivalents</b>	<b>\$ (3,362,489)</b>	<b>\$ 6,672,555</b>
<b>Cash and cash equivalents, at beginning of year</b>	<b>\$ 21,496,844</b>	<b>\$ 14,824,289</b>
<b>Cash and cash equivalents, at end of year</b>	<b>\$ 18,134,355</b>	<b>\$ 21,496,844</b>

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

**STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**For the Year Ended August 31, 2022 (in dollars)**

	2022	2021
Annual surplus (deficit)	\$ (324,518)	\$ 3,674,690
<b>Effect of changes in tangible capital assets</b>		
Acquisition of tangible capital assets	\$ (3,779,501)	\$ (6,047,306)
Amortization of tangible capital assets	\$ 6,757,981	\$ 6,734,625
Net (gain)/loss on disposal of tangible capital assets	\$ (8,978)	\$ (441,368)
Net proceeds from disposal of unsupported capital assets	\$ 16,155	\$ 900,625
Write-down carrying value of tangible capital assets	\$ -	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ (13,802,098)	\$ (11,315,468)
Other changes	\$ -	\$ -
<b>Total effect of changes in tangible capital assets</b>	<b>\$ (10,816,441)</b>	<b>\$ (10,168,892)</b>
Acquisition of inventory of supplies	\$ -	\$ 129,265
Consumption of inventory of supplies	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ (60,113)	\$ (25,562)
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Net remeasurement gains and (losses)	\$ -	\$ -
Change in spent deferred capital contributions (Schedule 2)	\$ 11,015,421	\$ 10,732,463
Other changes	\$ -	\$ -
<b>Increase (decrease) in net financial assets</b>	<b>\$ (185,651)</b>	<b>\$ 4,341,964</b>
<b>Net financial assets at beginning of year</b>	<b>\$ 12,737,880</b>	<b>\$ 8,395,916</b>
<b>Net financial assets at end of year</b>	<b>\$ 12,552,229</b>	<b>\$ 12,737,880</b>

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

**STATEMENT OF REMEASUREMENT GAINS AND LOSSES**  
**For the Year Ended August 31, 2022 (in dollars)**

	2022	2021
Unrealized gains (losses) attributable to:		
Portfolio investments	\$ -	\$ -
Other	\$ -	\$ -
Amounts reclassified to the statement of operations:		
Portfolio investments	\$ -	\$ -
Other	\$ -	\$ -
Other Adjustment (Describe)	\$ -	\$ -
Net remeasurement gains (losses) for the year	\$ -	\$ -
Accumulated remeasurement gains (losses) at beginning of year	\$ -	\$ -
Accumulated remeasurement gains (losses) at end of year	\$ -	\$ -

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



**SCHEDULE 1**

**SCHEDULE OF NET ASSETS**  
For the Year Ended August 31, 2022 (in dollars)

	NET ASSETS	ACCUMULATED REMEASUREMENT GAINS (LOSSES)	ACCUMULATED SURPLUS (DEFICIT)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
							TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES
<b>Balance at August 31, 2021</b>	\$ 20,826,779	\$ -	\$ 20,826,779	\$ 6,616,070	\$ -	\$ 943,769	\$ 8,040,578	\$ 5,226,362
<b>Prior period adjustments:</b>								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted Balance, August 31, 2021</b>	\$ 20,826,779	\$ -	\$ 20,826,779	\$ 6,616,070	\$ -	\$ 943,769	\$ 8,040,578	\$ 5,226,362
Operating surplus (deficit)	\$ (324,518)		\$ (324,518)			\$ (324,518)		
Board funded tangible capital asset additions				\$ 847,149		\$ -	\$ (10,298)	\$ (836,851)
Disposal of unsupported tangible capital assets or board funded portion of supported	\$ -		\$ -	\$ (7,177)		\$ (8,978)		\$ 16,155
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	\$ -			\$ (6,757,981)		\$ 6,757,981		
Capital revenue recognized	\$ -			\$ 5,719,029		\$ (5,719,029)		
Debt principal repayments (unsupported)	\$ -			\$ -		\$ -		
Additional capital debt or capital leases	\$ -			\$ -		\$ -		
Net transfers to operating reserves	\$ -					\$ (350,065)	\$ 350,065	
Net transfers from operating reserves	\$ -					\$ 683,560	\$ (683,560)	
Net transfers to capital reserves	\$ -					\$ (1,038,952)		\$ 1,038,952
Net transfers from capital reserves	\$ -					\$ -		\$ -
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Balance at August 31, 2022</b>	\$ 20,502,261	\$ -	\$ 20,502,261	\$ 6,417,090	\$ -	\$ 943,768	\$ 7,696,785	\$ 5,444,618

**SCHEDULE 1**

**SCHEDULE OF NET ASSETS  
For the Year Ended August 31, 2022 (in dollars)**

	INTERNALLY RESTRICTED RESERVES BY PROGRAM									
	School & Instruction Related		Operations & Maintenance		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
<b>Balance at August 31, 2021</b>	\$ 6,689,468	\$ 3,159,953	\$ -	\$ 423,706	\$ 1,269,352	\$ 1,295,111	\$ 81,758	\$ 319,207	\$ -	\$ 28,385
<b>Prior period adjustments:</b>										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted Balance, August 31, 2021</b>	\$ 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	\$ -	\$ (325,981)	\$ (10,298)	\$ (75,212)	\$ -	\$ (435,658)	\$ -	\$ -	\$ -	\$ -
Disposal of unsupported tangible capital assets or board funded portion of supported		\$ 16,155		\$ -		\$ -		\$ -		\$ -
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			\$ 130,908		\$ 193,765		\$ 25,392		\$ -	
Net transfers from operating reserves	\$ (683,560)				\$ -				\$ -	
Net transfers to capital reserves		\$ 692,068		\$ 138,188		\$ 161,248		\$ 47,448		\$ -
Net transfers from capital reserves		\$ -		\$ -		\$ -		\$ -		\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Balance at August 31, 2022</b>	\$ 6,005,908	\$ 3,542,195	\$ 120,610	\$ 486,682	\$ 1,463,117	\$ 1,020,701	\$ 107,150	\$ 366,655	\$ -	\$ 28,385

SCHEDULE 2

SCHEDULE OF DEFERRED CONTRIBUTIONS  
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)  
For the Year Ended August 31, 2022 (in dollars)

	Alberta Education					Other GoA Ministries				
	IMR	CMR	Safe Return to Class/Safe Indoor Air	Others	Total Education	Alberta Infrastructure	Children's Services	Health	Other GOA Ministries	Total Other GoA Ministries
<b>Deferred Operating Contributions (DOC)</b>										
Balance at August 31, 2021	\$ 742,313	\$ -	\$ -	\$ -	\$ 742,313	\$ -	\$ -	\$ -	\$ 1,198	\$ 1,198
Prior period adjustments - please explain:	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted ending balance August 31, 2021</b>	<b>\$ 742,313</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 742,313</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,198</b>	<b>\$ 1,198</b>
Received during the year (excluding investment income)	\$ 1,462,579	\$ -	\$ -	\$ 1,548,588	\$ 3,011,167	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ (2,204,892)	\$ -	\$ -	\$ (987,783)	\$ (3,192,675)	\$ -	\$ -	\$ -	\$ (1,198)	\$ (1,198)
Investment earnings - Received during the year	\$ 6,049	\$ -	\$ -	\$ -	\$ 6,049	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>DOC closing balance at August 31, 2022</b>	<b>\$ 6,049</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 560,805</b>	<b>\$ 566,854</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Unspent Deferred Capital Contributions (UDCC)</b>										
Balance at August 31, 2021	\$ -	\$ -	\$ -	\$ 279,524	\$ 279,524	\$ -	\$ -	\$ -	\$ -	\$ -
Prior period adjustments - please explain:	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted ending balance August 31, 2021</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 279,524</b>	<b>\$ 279,524</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Received during the year (excluding investment income)	\$ -	\$ 1,045,403	\$ -	\$ 90,599	\$ 1,136,002	\$ 1,207,914	\$ -	\$ -	\$ -	\$ 1,207,914
UDCC Receivable	\$ -	\$ 551,896	\$ -	\$ -	\$ 551,896	\$ 763,479	\$ -	\$ -	\$ -	\$ 763,479
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds on disposition of supported capital/ Insurance proceeds (and related interest)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) SDCC	\$ -	\$ (1,507,102)	\$ -	\$ (130,123)	\$ (1,637,225)	\$ (1,205,127)	\$ -	\$ -	\$ -	\$ (1,205,127)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>UDCC closing balance at August 31, 2022</b>	<b>\$ -</b>	<b>\$ 90,197</b>	<b>\$ -</b>	<b>\$ 240,000</b>	<b>\$ 330,197</b>	<b>\$ 766,266</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 766,266</b>
<b>Total Unspent Deferred Contributions at August 31, 2022</b>	<b>\$ 6,049</b>	<b>\$ 90,197</b>	<b>\$ -</b>	<b>\$ 800,805</b>	<b>\$ 897,051</b>	<b>\$ 766,266</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 766,266</b>
<b>Spent Deferred Capital Contributions (SDCC)</b>										
Balance at August 31, 2021	\$ 2,665,827	\$ 4,954,118	\$ 6,025	\$ 3,331,298	\$ 10,957,268	\$ 130,504,573	\$ -	\$ -	\$ -	\$ 130,504,573
Prior period adjustments - please explain:	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted ending balance August 31, 2021</b>	<b>\$ 2,665,827</b>	<b>\$ 4,954,118</b>	<b>\$ 6,025</b>	<b>\$ 3,331,298</b>	<b>\$ 10,957,268</b>	<b>\$ 130,504,573</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 130,504,573</b>
Donated tangible capital assets				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects					\$ -	\$ 13,802,098				\$ 13,802,098
Transferred from DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from UDCC	\$ -	\$ 1,507,102	\$ -	\$ 130,123	\$ 1,637,225	\$ 1,205,127	\$ -	\$ -	\$ -	\$ 1,205,127
Amounts recognized as revenue (Amortization of SDCC)	\$ (290,515)	\$ (241,384)	\$ (1,607)	\$ (70,719)	\$ (604,225)	\$ (5,099,804)	\$ -	\$ -	\$ -	\$ (5,099,804)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SDCC closing balance at August 31, 2022</b>	<b>\$ 2,375,312</b>	<b>\$ 6,219,836</b>	<b>\$ 4,418</b>	<b>\$ 3,390,702</b>	<b>\$ 11,990,268</b>	<b>\$ 140,411,994</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 140,411,994</b>

SCHEDULE 2

	Other Sources				Total
	Gov't of Canada	Donations and grants from others	Other	Total other sources	
<b>Deferred Operating Contributions (DOC)</b>					
Balance at August 31, 2021	\$ 11,336	\$ -	\$ 377,725	\$ 389,061	\$ 1,132,572
Prior period adjustments - please explain:	-	-	-	\$ -	\$ -
<b>Adjusted ending balance August 31, 2021</b>	<b>\$ 11,336</b>	<b>\$ -</b>	<b>\$ 377,725</b>	<b>\$ 389,061</b>	<b>\$ 1,132,572</b>
Received during the year (excluding investment income)	\$ -	\$ -	\$ 420,227	\$ 420,227	\$ 3,431,394
Transfer (to) grant/donation revenue (excluding investment income)	\$ (11,336)	\$ -	\$ (287,725)	\$ (299,061)	\$ (3,492,934)
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ 6,049
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ -	\$ -	\$ (90,000)	\$ (90,000)	\$ (90,000)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
<b>DOC closing balance at August 31, 2022</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 420,227</b>	<b>\$ 420,227</b>	<b>\$ 987,081</b>
<b>Unspent Deferred Capital Contributions (UDCC)</b>					
Balance at August 31, 2021	\$ -	\$ -	\$ -	\$ -	\$ 279,524
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted ending balance August 31, 2021</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 279,524</b>
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ 2,343,916
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ 1,315,375
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds on disposition of supported capital/ Insurance proceeds (and related interest)	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) DOC	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ (2,842,352)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
<b>UDCC closing balance at August 31, 2022</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,096,463</b>
<b>Total Unspent Deferred Contributions at August 31, 2022</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 420,227</b>	<b>\$ 420,227</b>	<b>\$ 2,083,544</b>
<b>Spent Deferred Capital Contributions (SDCC)</b>					
Balance at August 31, 2021	\$ -	\$ -	\$ -	\$ -	\$ 141,461,841
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted ending balance August 31, 2021</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 141,461,841</b>
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects				\$ -	\$ 13,802,098
Transferred from DOC	\$ -	\$ -	\$ 90,000	\$ 90,000	\$ 90,000
Transferred from UDCC	\$ -	\$ -	\$ -	\$ -	\$ 2,842,352
Amounts recognized as revenue (Amortization of SDCC)	\$ -	\$ -	\$ (15,000)	\$ (15,000)	\$ (5,719,029)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SDCC closing balance at August 31, 2022</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 152,477,262</b>

**SCHEDULE OF PROGRAM OPERATIONS**  
For the Year Ended August 31, 2022 (in dollars)

REVENUES	2022							2021
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grades 1 - 12						
(1) Alberta Education	\$ 6,078,296	\$ 92,489,935	\$ 12,507,482	\$ 9,380,645	\$ 4,286,147	\$ -	\$ 124,742,505	\$ 123,882,955
(2) Alberta Infrastructure	\$ -	\$ -	\$ 5,084,166	\$ -	\$ -	\$ 15,638	\$ 5,099,804	\$ 5,111,923
(3) Other - Government of Alberta	\$ -	\$ 9,448	\$ -	\$ -	\$ -	\$ -	\$ 9,448	\$ 1,000
(4) Federal Government and First Nations	\$ 5,000	\$ 1,644,398	\$ -	\$ -	\$ 52,446	\$ -	\$ 1,701,844	\$ 1,614,136
(5) Other Alberta school authorities	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ 40,608
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ 504	\$ 1,580,806	\$ -	\$ 1,017,668	\$ -	\$ -	\$ 2,598,978	\$ 1,391,626
(10) Sales of services and products	\$ 32,285	\$ 1,044,670	\$ 78,481	\$ 362,929	\$ 17,200	\$ 53,822	\$ 1,589,387	\$ 1,184,080
(11) Investment income	\$ -	\$ 196,970	\$ 6,049	\$ -	\$ -	\$ -	\$ 203,019	\$ 119,035
(12) Gifts and donations	\$ -	\$ 365,934	\$ 15,000	\$ -	\$ -	\$ -	\$ 380,934	\$ 429,522
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,019	\$ 74,019	\$ 27,135
(14) Fundraising	\$ -	\$ 154,663	\$ -	\$ -	\$ -	\$ -	\$ 154,663	\$ 46,099
(15) Gains on disposal of tangible capital assets	\$ -	\$ 8,978	\$ -	\$ -	\$ -	\$ -	\$ 8,978	\$ 441,368
(16) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(17) TOTAL REVENUES</b>	<b>\$ 6,116,085</b>	<b>\$ 97,540,802</b>	<b>\$ 17,691,178</b>	<b>\$ 10,761,242</b>	<b>\$ 4,355,793</b>	<b>\$ 143,479</b>	<b>\$ 136,608,579</b>	<b>\$ 134,289,487</b>
<b>EXPENSES</b>								
(18) Certificated salaries	\$ 2,738,760	\$ 57,524,536	\$ -	\$ -	\$ 537,207	\$ 22,260	\$ 60,822,763	\$ 58,749,200
(19) Certificated benefits	\$ 337,294	\$ 13,428,761	\$ -	\$ -	\$ 147,349	\$ -	\$ 13,913,404	\$ 13,017,991
(20) Non-certificated salaries and wages	\$ 2,044,456	\$ 12,241,323	\$ 3,743,390	\$ 656,401	\$ 1,751,265	\$ 72,330	\$ 20,509,165	\$ 19,346,254
(21) Non-certificated benefits	\$ 509,164	\$ 3,543,206	\$ 1,095,976	\$ 146,686	\$ 457,803	\$ -	\$ 5,752,835	\$ 5,348,549
(22) SUB - TOTAL	\$ 5,629,674	\$ 86,737,826	\$ 4,839,366	\$ 803,087	\$ 2,893,624	\$ 94,590	\$ 100,998,167	\$ 96,461,994
(23) Services, contracts and supplies	\$ 608,557	\$ 10,663,345	\$ 6,879,324	\$ 9,885,315	\$ 1,107,157	\$ 33,251	\$ 29,176,949	\$ 27,418,178
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 5,703,391	\$ -	\$ -	\$ 15,638	\$ 5,719,029	\$ 5,547,595
(25) Amortization of unsupported tangible capital assets	\$ -	\$ 692,068	\$ 138,188	\$ 47,448	\$ 161,248	\$ -	\$ 1,038,952	\$ 1,187,030
(26) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(29) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(30) TOTAL EXPENSES</b>	<b>\$ 6,238,231</b>	<b>\$ 98,093,239</b>	<b>\$ 17,560,269</b>	<b>\$ 10,735,850</b>	<b>\$ 4,162,029</b>	<b>\$ 143,479</b>	<b>\$ 136,933,097</b>	<b>\$ 130,614,797</b>
<b>(31) OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (122,146)</b>	<b>\$ (552,437)</b>	<b>\$ 130,909</b>	<b>\$ 25,392</b>	<b>\$ 193,764</b>	<b>\$ -</b>	<b>\$ (324,518)</b>	<b>\$ 3,674,690</b>



**SCHEDULE OF OPERATIONS AND MAINTENANCE**  
For the Year Ended August 31, 2022 (in dollars)

EXPENSES	Custodial	Maintenance	Utilities and Telecomm.	Expensed IMR/CMR, Modular Unit Relocations & Lease Payments	Facility Planning & Operations Administration	Unsupported Amortization & Other Expenses	Supported Capital & Debt Services	2022 TOTAL Operations and Maintenance	2021 TOTAL Operations and Maintenance
Non-certificated salaries and wages	\$ 2,611,511	\$ 737,590	\$ -	\$ -	\$ 394,289			\$ 3,743,390	\$ 4,006,745
Non-certificated benefits	\$ 734,210	\$ 274,514	\$ -	\$ -	\$ 87,253			\$ 1,095,977	\$ 1,055,929
<b>SUB-TOTAL REMUNERATION</b>	\$ 3,345,721	\$ 1,012,104	\$ -	\$ -	\$ 481,542			\$ 4,839,367	\$ 5,062,674
Supplies and services	\$ 242,382	\$ 1,054,050	\$ -	\$ 2,204,892	\$ -			\$ 3,501,324	\$ 4,001,260
Electricity			\$ 1,146,314					\$ 1,146,314	\$ 1,183,973
Natural gas/heating fuel			\$ 836,357					\$ 836,357	\$ 669,172
Sewer and water			\$ 153,834					\$ 153,834	\$ 123,963
Telecommunications			\$ 373,775					\$ 373,775	\$ 370,315
Insurance					\$ 867,719			\$ 867,719	\$ 1,111,240
ASAP maintenance & renewal payments							\$ -	\$ -	\$ -
Amortization of tangible capital assets									
Supported							\$ 5,701,550	\$ 5,701,550	\$ 5,531,957
Unsupported						\$ 140,029		\$ 140,029	\$ 157,488
<b>TOTAL AMORTIZATION</b>						\$ 140,029	\$ 5,701,550	\$ 5,841,579	\$ 5,689,445
Interest on capital debt									
Unsupported						\$ -		\$ -	\$ -
Lease payments for facilities				\$ -				\$ -	\$ -
Other interest charges						\$ -		\$ -	\$ -
Losses on disposal of capital assets						\$ -		\$ -	\$ -
<b>TOTAL EXPENSES</b>	\$ 3,588,103	\$ 2,066,154	\$ 2,510,280	\$ 2,204,892	\$ 1,349,261	\$ 140,029	\$ 5,701,550	\$ 17,560,269	\$ 18,212,042

SQUARE METRES									
School buildings								116,427.0	\$ 118,945
Non school buildings								9,708.3	\$ 3,617

**Notes:**

**Custodial:** All expenses related to activities undertaken to keep the school environment and maintenance shops clean and safe.

**Maintenance:** All expenses associated with the repair, replacement, enhancement and minor construction of buildings, grounds and equipment components. This includes regular and preventative maintenance undertaken to ensure components reach or exceed their life cycle and the repair of broken components. Maintenance expenses exclude operational costs related to expensed Infrastructure Maintenance Renewal (IMR), CMR & Modular Unit relocations, as they are reported on separately.

**Utilities & Telecommunications:** All expenses related to electricity, natural gas and other heating fuels, sewer and water and all forms of telecommunications.

**Expensed IMR, CMR & Modular Unit Relocation & Lease Payments:** All operational expenses associated with non-capitalized IMR and CMR projects, modular unit (portable) relocation, and payments on leased facilities.

**Facility Planning & Operations Administration:** All expenses related to the administration of operations and maintenance including (but not limited to) contract administration, clerical functions, negotiations, supervision of employees & contractors, school facility planning & project 'administration', administration of joint-use agreements, and all expenses related to ensuring compliance with health and safety standards, codes and government regulations.

**Unsupported Amortization & Other Expenses:** All expenses related to unsupported capital assets amortization and interest on unsupported capital debt.

**Supported Capital & Debt Services:** All expenses related to supported capital assets amortization and interest on supported capital debt.

**SCHEDULE OF CASH, CASH EQUIVALENTS, AND PORTFOLIO INVESTMENTS**  
For the Year Ended August 31, 2022 (in dollars)

**Cash & Cash Equivalents**

	2022			2021
	Average Effective (Market) Yield	Cost	Amortized Cost	Amortized Cost
Cash		\$ 18,134,355	\$ 18,134,355	\$ 21,496,844
Cash equivalents				
Government of Canada, direct and guaranteed	0.00%	-	-	-
Provincial, direct and guaranteed	0.00%	-	-	-
Corporate	0.00%	-	-	-
Other, including GIC's	0.00%	-	-	-
Total cash and cash equivalents		\$ 18,134,355	\$ 18,134,355	\$ 21,496,844

See Note 3 for additional detail.

**Portfolio Investments**

	2022			2021	
	Average Effective (Market) Yield	Cost	Fair Value	Balance	Balance
<b>Interest-bearing securities</b>					
Deposits and short-term securities	0.00%	\$ -	\$ -	\$ -	\$ -
Bonds and mortgages	0.00%	-	-	-	-
	0.00%	-	-	-	-
<b>Equities</b>					
Canadian equities	0.00%	\$ -	\$ -	\$ -	\$ -
Global developed equities	0.00%	-	-	-	-
Emerging markets equities	0.00%	-	-	-	-
Private equities	0.00%	-	-	-	-
Pooled investment funds	0.00%	-	-	-	-
	0.00%	-	-	-	-
<b>Other</b>					
0	0.00%	\$ -	\$ -	\$ -	\$ -
0	0.00%	-	-	-	-
0	0.00%	-	-	-	-
0	0.00%	-	-	-	-
	0.00%	-	-	-	-
Total portfolio investments	0.00%	\$ -	\$ -	\$ -	\$ -

See Note 5 for additional detail.

**Portfolio investments**

**Operating**

Cost  
Unrealized gains and losses

**Endowments**

Cost  
Unrealized gains and losses  
Deferred revenue

**Total portfolio investments**

	2022	2021
Cost	\$ -	\$ -
Unrealized gains and losses	-	-
Cost	\$ -	\$ -
Unrealized gains and losses	-	-
Deferred revenue	-	-
<b>Total portfolio investments</b>	\$ -	\$ -

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

	2022	2021
Under 1 year	0.0%	0.0%
1 to 5 years	0.0%	0.0%
6 to 10 years	0.0%	0.0%
11 to 20 years	0.0%	0.0%
Over 20 years	0.0%	0.0%
	<u>0.0%</u>	<u>0.0%</u>

**SCHEDULE 6**

School Jurisdiction Code: 2305

**SCHEDULE OF TANGIBLE CAPITAL ASSETS  
For the Year Ended August 31, 2022 (in dollars)**

Tangible Capital Assets	2022							2021
	Land	Work In Progress*	Buildings**	Equipment	Vehicles	Computer Hardware & Software	Total	Total
Estimated useful life			25-50 Years	5-10 Years	5-10 Years	3-5 Years		
<b>Historical cost</b>								
Beginning of year	\$ 5,166,124	\$ 18,229,990	\$ 199,440,776	\$ 16,242,637	\$ 1,518,461	\$ 3,212,929	\$ 243,810,917	231,364,964
Prior period adjustments	-	-	-	-	-	-	-	-
Additions	-	13,527,516	3,050,981	936,434	66,667	-	17,581,598	17,362,774
Transfers in (out)	-	(13,049,214)	13,049,214	-	-	-	-	-
Less disposals including write-offs	-	-	(156,800)	(300,900)	(61,300)	-	(519,000)	(4,916,821)
Historical cost, August 31, 2022	\$ 5,166,124	\$ 18,708,292	\$ 215,384,171	\$ 16,878,171	\$ 1,523,828	\$ 3,212,929	\$ 260,873,515	\$ 243,810,917
<b>Accumulated amortization</b>								
Beginning of year	\$ -	\$ -	\$ 77,446,111	\$ 13,202,749	\$ 1,340,044	\$ 2,743,043	\$ 94,731,947	92,454,882
Prior period adjustments	-	-	-	-	-	-	-	-
Amortization	-	-	5,311,212	1,238,841	71,409	136,519	6,757,981	6,734,625
Other additions	-	-	-	-	-	-	-	-
Transfers in (out)	-	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	(156,800)	(293,722)	(61,300)	-	(511,822)	(4,457,560)
Accumulated amortization, August 31, 2022	\$ -	\$ -	\$ 82,600,523	\$ 14,147,868	\$ 1,350,153	\$ 2,879,562	\$ 100,978,106	\$ 94,731,947
<b>Net Book Value at August 31, 2022</b>	\$ 5,166,124	\$ 18,708,292	\$ 132,783,648	\$ 2,730,303	\$ 173,675	\$ 333,367	\$ 159,895,409	
<b>Net Book Value at August 31, 2021</b>	\$ 5,166,124	\$ 18,229,990	\$ 121,994,665	\$ 3,039,888	\$ 178,417	\$ 469,886		\$ 149,078,970

	2022	2021
Total cost of assets under capital lease	\$ -	\$ -
Total amortization of assets under capital lease	\$ -	\$ -

\*Work in Progress of \$13,527,516 consists of one school replacement (\$11,296,288) managed and controlled by Alberta Infrastructure that is expected to be completed before the 2022/2023 school year. The additional \$2,231,228 work-in-progress represents the procurement of modulars at 2 schools.  
 COVID -19 related \*\*\*: included in total 2022 tangible capital assets is \$8,033 related to COVID-19. This is reported as a portion of equipment.



**SCHEDULE 7**

School Jurisdiction Code: 2305

**SCHEDULE OF REMUNERATION AND MONETARY INCENTIVES  
For the Year Ended August 31, 2022 (in dollars)**

<b>Board Members:</b>	<b>FTE</b>	<b>Remuneration</b>	<b>Benefits</b>	<b>Allowances</b>	<b>Performance Bonuses</b>	<b>ERIP's / Other Paid</b>	<b>Other Accrued Unpaid Benefits</b>	<b>Expenses</b>
Chair - Ward 2 - Lorraine Stewart	1.00	\$45,648	\$6,224	\$0			\$0	\$2,918
Ward 1- Aileen Wagner	0.83	\$30,284	\$4,058	\$0			\$0	\$3,859
Ward 1- Reinhold Heinrichs	0.17	\$5,493	\$1,283	\$0			\$0	\$0
Ward 3 - Aimee Hennig	0.83	\$27,946	\$6,620	\$0			\$0	\$55
Ward 3 - Sally Kucher	0.17	\$5,069	\$1,260	\$0			\$0	\$51
Ward 4 - Paul McCann	1.00	\$31,828	\$7,822	\$0			\$0	\$99
Vice Chair - Ward 5 - Anne Montgomery	0.83	\$31,240	\$6,365	\$450			\$0	\$78
Ward 5 - Anne Montgomery	0.17	\$5,305	\$1,278	\$90			\$0	\$0
Vice Chair - Ward 5 - Eric Cameron	0.17	\$6,248	\$1,015	\$0			\$0	\$51
Ward 5 - Eric Cameron	0.83	\$26,533	\$5,210	\$0			\$0	\$987
Ward 5 - Jill Osborne	0.83	\$27,054	\$2,549	\$0			\$0	\$2,305
Ward 5 - Darlene Clarke	0.17	\$4,907	\$1,251	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
<b>Subtotal</b>	<b>7.00</b>	<b>\$247,555</b>	<b>\$44,935</b>	<b>\$540</b>			<b>\$0</b>	<b>\$10,403</b>
Name, Superintendent 1	Shauna Boyce, Superintendent	1.00	\$233,084	\$61,890	\$0	\$0	\$0	\$15,820
Name, Superintendent 2		-	\$0	\$0	\$0	\$0	\$0	\$0
Name, Superintendent 3			\$0	\$0	\$0	\$0	\$0	\$0
Name, Treasurer 1	Scott McFadyen, Secretary Treasurer	1.00	\$201,441	\$53,963	\$540	\$0	\$0	\$9,383
Name, Treasurer 2		-	\$0	\$0	\$0	\$0	\$0	\$0
Name, Treasurer 3		-	\$0	\$0	\$0	\$0	\$0	\$0
Name, Other		-	\$0	\$0	\$0	\$0	\$0	\$0
Certificated		\$60,589,679	\$13,836,079	\$15,435	\$0	\$0	\$0	
School based	604.11							
Non-School based	20.33							
Non-certificated		\$20,060,170	\$5,645,994	\$6,863	\$0	\$0	\$0	
Instructional	323.46							
Operations & Maintenance	64.05							
Transportation	11.29							
Other	17.19							
<b>TOTALS</b>	<b>1,049.43</b>	<b>\$81,331,929</b>	<b>\$19,642,861</b>	<b>\$23,378</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,606</b>

## 1. AUTHORITY AND PURPOSE

The Parkland School Division (the Division) delivers education programs under the authority of the *Education Act*, 2012, Chapter E-0.3.

The Division receives funding for instruction and support under Education Grants Regulation (AR 120/2008). The regulation allows for the setting of conditions and use of grant monies. The Division is limited on certain funding allocations and administration expenses.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

### Basis of Financial Reporting

#### Valuation of Financial Assets and Liabilities

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

<u>Financial statement component</u>	<u>Measurement</u>
Cash and cash equivalents	Cost
Accounts receivable	Lower of cost or net recoverable value
Accounts payable and other accrued liabilities	Cost

#### Financial Assets

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

Financial assets are the Division's financial claims on external organizations and individuals, as well as cash.

#### Cash and cash equivalents

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

#### Accounts receivable

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

## **Liabilities**

Liabilities are present obligations of the Division to external organizations and individuals arising from past transactions or events occurring before the year end, the settlement of which is expected to result in the future sacrifice of economic benefits. They are recognized when there is an appropriate basis of measurement and management can reasonably estimate the amounts.

### Accounts payable and other accrued liabilities

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

### Deferred contributions

Deferred contributions include contributions received for operations, which have stipulations that meet the definition of a liability per Public Sector Accounting Standard (PSAS) PS 3200. These contributions are recognized by the Division once it has met all eligibility criteria to receive the contributions. When stipulations are met, deferred contributions are recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability.

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

Spent Deferred Capital Contributions (SDCC) represent externally restricted supported capital funds that have been spent but have yet to be amortized over the useful life of the related capital asset. Amortization over the useful life of the related capital asset is due to certain stipulations related to the contributions that require that the Division to use the asset in a prescribed manner over the life of the associated asset.

### Employee future benefits

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

### Asset retirement obligations

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs are capitalized into the carrying amount of the related asset. In subsequent periods, the liability is adjusted for the accretion of discount and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and the discount accretion is included on the Statement of Operations.

The School Division has determined that it has a conditional asset retirement obligation relating to certain school sites. These obligations will be discharged in the future by funding through the Government of Alberta. The School Division believes that there is insufficient information to

estimate the fair value of the asset retirement obligation because the settlement date or the range of potential settlement dates has not been determined and information is not available to apply an expected present value technique. As such, there is no asset retirement obligation recorded as at August 31, 2022.

### **Non-Financial Assets**

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

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

### Tangible capital assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost, including amounts directly related to the acquisition, design, construction, development, or betterment of the asset. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Supported tangible capital assets are capital assets purchased using restricted grants/donations, or received with specific usage. Unsupported tangible capital assets are funded by the Division's own source funds.
- Donated tangible capital assets are recorded at their fair market value at the date of donation, except in circumstances where fair value cannot be reasonably determined, when they are then recognized at nominal value. Transfers of tangible capital assets from related parties are recorded at original cost less accumulated amortization.
- Construction-in-progress is recorded as a transfer to the applicable asset class at substantial completion.
- Buildings include site and leasehold improvements as well as assets under capital lease.
- Sites and buildings are written down to residual value when conditions indicate they no longer contribute to the ability of the Division to provide services or when the value of future economic benefits associated with the sites and buildings is less than their net book value. For supported assets, the write-downs are accounted for as reductions to Spent Deferred Capital Contributions (SDCC).
- Buildings that are demolished or destroyed are written off.
- Tangible capital assets with costs in excess of \$5,000 are capitalized.
- Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the Board are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the Division's rate for incremental borrowing or the interest rate implicit in the lease. As at August 31, 2022, the Division did not have any capital leases.
- Tangible capital assets are amortized over their estimated useful lives on a straight-line basis, at the following rates:

Buildings	2% to 4%
Vehicles & buses	10% to 20%

Computer hardware & software	20% to 25%
Other equipment & furnishings	10% to 20%

### Prepaid expenses

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

### **Operating and Capital Reserves**

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

### **Revenue Recognition**

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recognized as unearned revenue and recorded in accounts payable and other accrued liabilities.

Endowment contributions, matching contributions, and associated investment income allocated for preservation of endowment capital purchasing power are recognized in the Consolidated Statement of Operations in the period in which they are received.

### Government transfers

Transfers from all governments are referred to as government transfers.

Government transfers and associated externally restricted investment income are recognized as deferred contributions if the eligibility criteria for use of the transfer, or the stipulations together with the Division's actions and communications as to the use of the transfer, create a liability. These transfers are recognized as revenue as the stipulations are met and, when applicable, the Division complies with its communicated use of these transfers.

All other government transfers, without stipulations for the use of the transfer, are recognized as revenue when the transfer is authorized and the Division meets the eligibility criteria (if any).

### Donations and non-Government contributions

Donations and non-government contributions are received from individuals, corporations, and private sector not-for-profit organizations. Donations and non-government contributions may be unrestricted or externally restricted for operating or capital purposes.

Unrestricted donations and non-government contributions are recognized as revenue in the year received or in the year the funds are committed to the Division if the amount can be reasonably estimated and collection is reasonably assured.

Externally restricted donations, non-government contributions and realized and unrealized gains and losses for the associated externally restricted investment income are recognized as deferred

contributions if the terms for their use, or the terms along with the Division's actions and communications as to the use, create a liability. These resources are recognized as revenue as the terms are met and, when applicable, the Division complies with its communicated use.

In-kind donations of services and materials are recognized at fair value when such value can reasonably be determined. While volunteers contribute a significant amount of time each year to assist the Division, the value of their services are not recognized as revenue and expenses in the (consolidated) financial statements because fair value cannot be reasonably determined.

#### Grants and donations for land

The Division records transfers and donations for the purchase of the land as a liability when received and as revenue when the Division purchases the land. The Division records in-kind contributions of land as revenue at the fair value of the land. When the Division cannot determine the fair value, it records such in-kind contributions at nominal value.

#### Investment income

Investment income includes dividend and interest income and realized gains or losses on the sale of portfolio investments. Unrealized gains and losses on portfolio investments that are not from restricted transfers, donations or contributions are recognized in the (Consolidated) Statement of Accumulated Remeasurement Gains and Losses until the related investments are sold. Once realized, these gains or losses are recognized in the (Consolidated) Statement of Operations.

#### **Expenses**

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

#### Allocation of Costs:

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

#### **Program Reporting**

The Division's operations have been segmented as follows:

- **ECS Instruction:** The provision of ECS education instructional services that fall under the basic public education mandate.
- **Grades 1-12 Instruction:** The provision of instructional services for Grades 1-12 that fall under the basic public education mandate.
- **Operations and Maintenance:** The operation and maintenance of all school buildings and maintenance shop facilities.
- **Transportation:** The provision of regular and special education bus services (to and from school), whether contracted or board operated, including transportation facility expenses.

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

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

The allocation of revenues and expenses is reported by program, source and object on the Schedule of Program Operations.

### **Trusts Under Administration**

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

Trusts under administration have been excluded from the financial reporting of the Division. A summary of Trust balances is listed in Note 13.

### **Financial Instruments**

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

Financial instruments consist of cash and cash equivalents, accounts receivable and accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the Division is not exposed to significant credit and liquidity risks, or market risk, which includes currency, interest rate and other price risks.

### **Measurement Uncertainty**

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. The preparation of financial statements for a period involves the use of estimates and approximations, which have been made using careful judgment. Actual results could differ from those estimates. Significant areas requiring the use of management estimates relate to the potential impairment of assets, rates for amortization and estimated employee future benefits recognized/disclosed as \$447,700 in these financial statements and that are subject to measurement uncertainty.

### 3. FUTURE CHANGES IN ACCOUNTING STANDARDS

During the fiscal year 2022-23, the Division will adopt the following new accounting standard of the Public Sector Accounting Board:

- **PS 3280 Asset Retirement Obligations**

This accounting standard provides guidance on how to account for and report liabilities for retirement of tangible capital assets. School Jurisdiction plans to adopt this accounting standard on a modified retroactive basis, consistent with the transitional provisions in PS 3280, and information presented for comparative purposes will be restated. The impact of the adoption of this accounting standard on the financial statements is currently being analyzed.

In addition to the above, the Public Sector Accounting Board has approved the following accounting standards, which are effective for fiscal years starting on or after April 1, 2023:

- **PS 3400 Revenue (effective September 1, 2023)**

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

- **PS 3160 Public Private Partnerships**

This accounting standard provides guidance on how to account for public private partnerships between public and private sector entities, where the public sector entity procures infrastructure using a private sector partner.

The Division has not yet adopted these two accounting standards. Management is currently assessing the impact of these standards on the (consolidated) financial statements.

### 4. CASH AND CASH EQUIVALENTS

As at August 31, 2022, the Division held cash of \$18,134,355 (2021 - \$21,496,844)

### 5. ACCOUNTS RECEIVABLE

	<b>2022</b>	<b>2021</b>
Alberta Education - Grants	\$ 624,595	\$ 386,243
Alberta Education - Other (Secondment/Sub time)	55,943	35,275
Other Alberta school jurisdictions	-	1,534
Alberta Infrastructure	763,479	36,300
Federal government	211,079	428,674
First Nations	-	-
Municipalities	7,005	2,819
Other	198,547	184,348
<b>Total</b>	<b>\$ 1,860,648</b>	<b>\$ 1,075,193</b>

Weighted Moving Average (WMA) – under the new funding model starting in the 2020-2021 school year, the base instruction grant is allocated using the three-year WMA enrolment of school authorities.



The amount accrued included in accounts receivable above (Alberta Education) is the difference between the actual and projected enrolment count, which ultimately affects the total base instruction grant funding received in the subsequent school year.

## 6. CONTRACTUAL RIGHTS

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

		<b>2022</b>		<b>2021</b>
Contractual rights from operating leases*	\$	30,030	\$	16,190
Contractual rights from service agreement		-		-
Capital grant funding		764,326		2,099,139
Capital maintenance and renewal		555,191		854,827
<b>Total</b>	<b>\$</b>	<b>1,349,547</b>	<b>\$</b>	<b>2,970,156</b>

\*Operating leases include \$Nil (2020 - \$Nil) with other school divisions;

	<b>Operating</b>	<b>Service</b>	<b>Capital Grant</b>	<b>Capital</b>
	<b>Leases</b>	<b>Agreements</b>	<b>Funding</b>	<b>Maintenance</b>
				<b>and Renewal</b>
2022-2023	\$ 11,630	\$ -	\$ 764,326	\$ 555,191
2023-2024	8,800	-	-	-
2024-2025	9,600	-	-	-
2025-2026	-	-	-	-
2026-2027	-	-	-	-
Thereafter	-	-	-	-
<b>Total</b>	<b>\$ 30,030</b>	<b>\$ -</b>	<b>\$ 764,326</b>	<b>\$ 555,191</b>

## 7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

		<b>2022</b>		<b>2021</b>
Alberta Education	\$	89,778	\$	1,621,636
Federal Government		1,279,541		1,103,963
Salaries & Benefit Costs		834,900		601,743
Other Trade Payables and Accrued Liabilities		1,848,116		3,762,369
Unearned Revenue		859,195		870,850
<b>Total</b>	<b>\$</b>	<b>4,911,530</b>	<b>\$</b>	<b>7,960,561</b>

Weighted Moving Average (WMA) – under the new funding model starting in the 2020-2021 school year, the base instruction grant is allocated using the three-year WMA enrolment of school authorities. The amount accrued as accounts payable above (Alberta Education-2021) is the difference between the actual and projected enrolment count, which ultimately affects the total base instruction grant funding received in the subsequent school year.

The balance of other trade payables and accrued liabilities includes a consideration payable (\$1,001,250) balance related to the land swap transaction with the Town of Stony Plain for the new Stony Plain Central school scheduled to open in September of 2023.

## **8. BENEFIT PLANS**

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

Current and past service costs of the Alberta Teachers Retirement Fund (ATRF) are met by contributions by active members and the Government of Alberta. Under the terms of the Teacher's Pension Plan Act, the Division does not make pension contributions for certificated staff. The Government portion of the current service contribution to the ATRF on behalf of the Division is included in both revenues and expenses. For the school year ended August 31, 2022, the amount contributed by the Government was \$6,337,810 (2021 - \$6,089,747).

The Division participates in a multi-employer pension plan, the Local Authorities Pension Plan (LAPP). The Division is not responsible for future funding of the plan deficit other than through contribution increases. The expense for this pension plan is equivalent to the annual contributions of \$1,366,025 for the year ended August 31, 2022 (2021 - \$1,444,195). As at December 31, 2021, the Local Authorities Pension Plan (LAPP) reported a surplus of \$11,922,000,000 (2020 - a surplus of \$4,961,337,000).

The Division provides non-contributory defined benefit supplementary retirement benefits to its executives.

The Division participates in the multi-employer supplementary integrated pension plan (SIPP) for members of senior administration. The SIPP provides a supplement to the LAPP or ATRF pension of 5% of capped earnings of \$171,000 during the year. The annual expenditure for the SIPP is equivalent to the annual contributions of \$42,023 for the year ended August 31, 2022 (2021 - \$35,874).

The non-registered supplemental executive retirement plan (SERP) is administered by the Division and provides a supplemental pension such that when combined with the LAPP/ATRF benefit and the SIPP benefit in respect to SERP service, the member will receive a pension based on a 2% final average earnings formula. The cost of SERP is funded by the Division and is actuarially determined using the projected accrued benefit cost method with proration of service costs.

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

The employee future benefits liabilities are related to the Senior Executive Retirement Plan. The obligation has been determined through an actuarial report from Morneau Shepell dated October 6, 2022 using a measurement date of August 31, 2022.

	<b>2022</b>	<b>2021</b>
Opening Balance at the beginning of the year	\$ 461,500	\$ 459,400
Expenses or benefit cost (income) for the year	62,300	72,900
Retirement Installment Payment	(76,100)	(70,800)
<b>Closing Balance at the end of the year</b>	<b>\$ 447,700</b>	<b>\$ 461,500</b>

## 9. PREPAID EXPENSES

	<b>2022</b>	<b>2021</b>
Prepaid insurance	\$ 231,668	\$ 313,265
Rent	11,670	11,670
Other	288,547	146,835
<b>Total</b>	<b>\$ 531,885</b>	<b>\$ 471,770</b>

## 10. SCHEDULE OF NET ASSETS

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

	<b>2022</b>	<b>2021</b>
Unrestricted surplus	\$ 943,768	\$ 943,769
Operating reserves	7,696,785	8,040,578
Accumulated surplus from operations	8,640,553	8,984,347
Investment in tangible capital assets	6,417,090	6,616,070
Capital reserves	5,444,618	5,226,362
<b>Accumulated surplus</b>	<b>\$ 20,502,261</b>	<b>\$ 20,826,779</b>

Accumulated surplus from operations represents unspent funding available to support the Division's operations for the 2021 - 2022 year and includes a reserve from School Generated Funds (2022 - \$647,362; 2021 - \$909,591).

## 11. CONTRACTUAL OBLIGATIONS

As at August 31, 2022, the Division has contractual obligations for the next five years for service providers totaling \$24,462,041 mainly consisting of bus contracts. The Division also has contractual obligations for leased space for two High School Outreach programs.

	<b>2022</b>	<b>2021</b>
Building leases	\$ 122,968	\$ 364,288
Service providers	24,462,041	27,521,371
Other	39,930	
<b>Total</b>	<b>\$ 24,624,939</b>	<b>\$ 27,885,659</b>

	<b>Building Leases</b>		<b>Service Providers</b>		<b>Other</b>
2022-23	\$ 122,968	\$	9,114,642	\$	8,690
2023-24	-		6,889,323		8,690
2024-25	-		4,291,059		8,690
2025-26	-		2,573,481		6,930
2026-27	-		1,593,536		6,930
Thereafter	-		-		-
	<b>\$ 122,968</b>	<b>\$</b>	<b>24,462,041</b>	<b>\$</b>	<b>39,930</b>

## 12. CONTINGENT LIABILITIES

The Division is a member of Alberta Risk Management Insurance Consortium (ARMIC). Under the terms of its membership, the Division could become liable for its proportionate share of any claim for losses in excess of the funds held by the exchange. The jurisdiction's share of the pool as at August 31, 2022 is \$561,995.

## 13. TRUSTS UNDER ADMINISTRATION

The Division administers trust funds on behalf of the beneficiaries specified in the agreement or statute. These amounts are held on behalf of others with no power of appropriation and, therefore, are not reported in these financial statements.

		<b>2022</b>		<b>2021</b>
Deferred salary leave plan	\$	103,084	\$	153,082
Scholarship trusts		5,078		5,012
	<b>\$</b>	<b>108,162</b>	<b>\$</b>	<b>158,094</b>

## 14. SCHOOL GENERATED FUNDS

		<b>2022</b>		<b>2021</b>
School Generated Funds, Beginning of Year	\$	909,951	\$	949,524
Gross Receipts:				
Fees		414,191		86,278
Fundraising		154,663		46,099
Gifts and donations		(15,761)		148,831
Grants to schools		-		-
Other sales and services		187,772		154,216
Total gross receipts		<u>740,866</u>		<u>435,424</u>
Total Related Expenses and Uses of Funds		850		1,974
Total Direct Costs Including Cost of Goods Sold to Raise Funds		1,002,606		473,383
School Generated Funds, End of Year	<u>\$</u>	<u>647,362</u>	<u>\$</u>	<u>909,591</u>
Balance included in Deferred Contributions		-		-
Balance included in Accumulated Surplus (Operating Reserves)	\$	647,362	\$	909,951

The balance in the gifts and donations category (\$15,761) is the result of a playground project that has been deferred.

## 15. RELATED PARTY TRANSACTIONS

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

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

	Balances		Transactions	
	Financial Assets (at cost or net realizable value)	Liabilities (at amortized cost)	Revenues	Expenses
<b>Government of Alberta (GOA):</b>				
<b>Alberta Education</b>				
Accounts receivable / Accounts payable	\$ 680,538	\$ 89,778		
Prepaid expenses / Deferred operating revenue	-	566,854		
Spent deferred capital contributions		11,990,268	604,225	
Unspent deferred capital contributions		330,198		
Grant revenue & expenses			112,687,527	
ATRF payments made on behalf of the Division			6,337,810	
<b>Other Alberta school jurisdictions</b>	-	-	45,000	254,324
<b>Alberta Health Services</b>	-	-	-	26,376
<b>Post-secondary institutions</b>	-	-	-	18,575
Alberta Infrastructure	763,479	-	-	-
Unspent deferred capital contributions		-		
Spent deferred capital contributions		140,411,994	5,099,804	
<b>Culture &amp; Tourism</b>	-	-	2,425	-
GOA Labour	-	-	-	-
Alberta Local Authorities Pension Plan Corp.	-	-	-	1,366,025
Other GOA ministries	-	-		-
<b>TOTAL 2021/2022</b>	<b>\$1,444,017</b>	<b>\$ 153,389,092</b>	<b>\$124,776,791</b>	<b>\$1,665,300</b>
<b>TOTAL 2020/2021</b>	<b>\$ 459,352</b>	<b>\$ 144,106,326</b>	<b>\$118,893,951</b>	<b>\$1,622,694</b>

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

## 16. SUBSEQUENT EVENTS

On September 1, 2022 the Division acquired the Athabasca Delta Community School via Ministerial Order. The account balances with respect to all land, buildings equipment and vehicles attributable to the school operating in the Fort Chipewyan Lands have been transferred from The Northland School

Division to The Parkland School Division under the PS-3430 accounting standard “Restructuring Transactions”.

**17. ECONOMIC DEPENDENCE ON RELATED THIRD PARTY**

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

**18. BUDGET AMOUNTS**

The budget was prepared by the Division and approved by the Board of Trustees on May 25, 2021.

## UNAUDITED SCHEDULES

**SCHEDULE 8**

**UNAUDITED SCHEDULE OF FEES**  
For the Year Ended August 31, 2022 (in dollars)

	Actual Fees Collected 2020/2021	Budgeted Fee Revenue 2021/2022	(A) Actual Fees Collected 2021/2022	(B) Unspent September 1, 2021*	(C) Funds Raised to Defray Fees 2021/2022	(D) Expenditures 2021/2022	(A) + (B) + (C) - (D) Unspent Balance at August 31, 2022*
<b>Transportation Fees</b>	\$856,002	\$1,036,508	\$1,017,668	\$0	\$0	\$1,355,204	\$0
<b>Basic Instruction Fees</b>							
Basic instruction supplies	\$4,830	\$0	\$2,792	\$0	\$0	\$5,651	\$0
<b>Fees to Enhance Basic Instruction</b>							
Technology user fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Alternative program fees	\$0	\$155,000	\$0	\$0	\$0	\$0	\$0
Fees for optional courses	\$217,622	\$306,608	\$403,740	\$0	\$0	\$538,511	\$0
Activity fees	\$67,995	\$839,147	\$531,157	\$0	\$0	\$576,593	\$0
Early childhood services	\$240,479	\$313,000	\$341,675	\$0	\$0	\$444,404	\$0
Other fees to enhance education	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0
<b>Non-Curricular fees</b>							
Extracurricular fees	\$19,187	\$418,037	\$217,270	\$0	\$0	\$224,786	\$0
Non-curricular travel	(\$25,232)	\$159,250	\$66,532	\$0	\$0	\$67,405	\$0
Lunch supervision and noon hour activity fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-curricular goods and services	\$10,743	\$27,007	\$18,144	\$0	\$0	\$34,735	\$0
Other Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL FEES</b>	\$1,391,626	\$3,279,557	\$2,598,978	\$0	\$0	\$3,247,289	\$0

\*Unspent balances cannot be less than \$0

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products", "Fundraising", or "Other revenue" (rather than fee revenue):	Actual 2022	Actual 2021
Cafeteria sales, hot lunch, milk programs	\$26	\$786
Special events, graduation, tickets	\$104,419	\$80,796
International and out of province student revenue	\$38,394	\$37,750
Sales or rentals of other supplies/services (clothing, agendas, yearbooks)	\$28,860	\$57,893
Adult education revenue	\$23,035	\$23,075
Preschool	\$35,645	\$4,215
Child care & before and after school care	\$0	\$0
Lost item replacement fee	\$0	\$0
Other (Describe)	\$0	\$0
Other (Describe)	\$0	\$0
Other (Describe)	\$0	\$0
<b>TOTAL</b>	\$230,379	\$204,515



**SCHEDULE 9**

**UNAUDITED SCHEDULE OF SYSTEM ADMINISTRATION**  
**For the Year Ended August 31, 2022 (in dollars)**

EXPENSES	Allocated to System Administration 2022			
	Salaries & Benefits	Supplies & Services	Other	TOTAL
Office of the superintendent	\$ 362,387	\$ 23,574	\$ -	\$ 385,961
Educational administration (excluding superintendent)	293,659	181,941	-	475,600
Business administration	833,330	254,508	-	1,087,838
Board governance (Board of Trustees)	338,604	343,147	-	681,751
Information technology	-	-	-	-
Human resources	340,599	99,640	-	440,239
Central purchasing, communications, marketing	229,801	20,295	-	250,096
Payroll	281,993	10,583	-	292,576
Administration - insurance			91,870	91,870
Administration - amortization			161,248	161,248
Administration - other (admin building, interest)			73,938	73,938
Central instruction supports and services	213,250	7,662	-	220,912
				-
				-
<b>TOTAL EXPENSES</b>	<b>\$ 2,893,623</b>	<b>\$ 941,350</b>	<b>\$ 327,056</b>	<b>\$ 4,162,029</b>
Less: Amortization of unsupported tangible capital assets				(\$161,248)
<b>TOTAL FUNDED SYSTEM ADMINISTRATION EXPENSES</b>				<b>4,000,781</b>

REVENUES	2022
System Administration grant from Alberta Education	4,237,458
System Administration other funding/revenue from Alberta Education (ATRF, secondment revenue, etc)	48,688
System Administration funding from others	69,647
<b>TOTAL SYSTEM ADMINISTRATION REVENUES</b>	<b>4,355,793</b>
Transfers (to)/from System Administration reserves	-
Transfers to other programs	-
<b>SUBTOTAL</b>	<b>4,355,793</b>
2021 - 22 System Administration expense (over) under spent	\$355,012



# PARKLAND SCHOOL DIVISION

Management's Discussion and Analysis

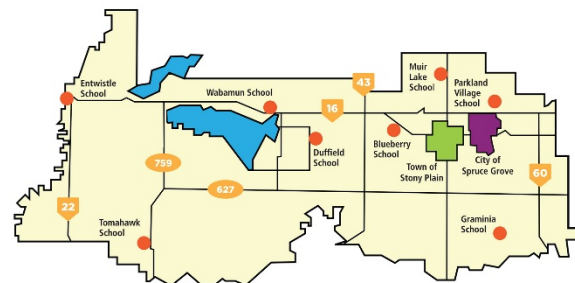
August 31, 2022

## 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 twelve months ended August 31, 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 budget of \$133.9 million to provide public education services to just under 12,000 students for the 2021-22 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 August 31, 2022 Analysis

Parkland School Division (the Division) ended the year with a deficit of \$325K.

At August 31, 2022 the revenues were \$136.6M and expenditures were \$136.9M resulting in a deficit of \$325K.

The primary reason for the lower deficit is the result of conservative spending by the schools as the requirement for substitute teachers and temporary support staff was unknown due to Covid-19. The supply chain also factored into the end result as several central and school purchases did not arrive prior to the end of the school year as expected or were unavailable.

	Budget 2021-2022	Q3 Forecast 2021-2022	Actual 2021-2022	Variance from Budget	% Change From Budget
<b>REVENUES</b>					
Government of Alberta	\$ 125,512,863	\$ 129,223,280	\$ 129,896,757	\$ 4,383,893	3.5%
Federal Government and other government grants	1,256,628	1,652,846	1,701,844	445,216	35.4%
Fees	3,279,557	2,493,050	2,598,978	(680,579)	-20.8%
Sales of services and products	1,082,198	1,070,288	1,589,387	507,189	46.9%
Investment income	175,000	175,000	203,019	28,019	16.0%
Donations and other contributions	520,589	652,409	535,597	15,009	2.9%
Other revenue	54,000	50,412	82,997	28,997	53.7%
<b>Total revenues</b>	<b>\$ 131,880,835</b>	<b>\$ 135,317,285</b>	<b>\$ 136,608,579</b>	<b>\$ 4,727,744</b>	<b>3.5%</b>
<b>EXPENSES BY PROGRAM</b>					
Instruction	102,240,525	105,016,282	104,331,470	(2,090,945)	-2.0%
Operations and maintenance	16,683,948	16,826,949	17,560,269	(876,321)	-5.3%
Transportation	10,544,536	10,885,959	10,735,850	(191,313)	-1.8%
Board & system administration	4,327,126	4,183,630	4,162,029	165,097	3.8%
External services	84,700	88,687	143,479	(58,779)	-69.4%
<b>Total expenses</b>	<b>133,880,835</b>	<b>137,001,507</b>	<b>136,933,097</b>	<b>(3,052,261)</b>	<b>-2.2%</b>
<b>Operating surplus (deficit)</b>	<b>\$ (2,000,000)</b>	<b>\$ (1,684,222)</b>	<b>\$ (324,518)</b>	<b>\$ (1,675,483)</b>	
<b>EXPENSES BY CATEGORY</b>					
Salaries, wages and benefits	\$ 99,167,824	\$ 100,845,096	\$ 100,998,167	\$ (1,830,343)	-1.8%
Services, contracts and supplies	25,155,031	27,154,204	25,968,601	(813,570)	-3.2%
School generated funds	1,276,936	721,163	1,003,456	273,480	21.4%
Infrastructure Maintenance Renewal	1,462,579	1,462,579	2,204,892	(742,313)	-50.8%
Amortization of capital assets and interest	6,818,465	6,818,465	6,757,981	60,484	0.9%
<b>Total expenses</b>	<b>\$ 133,880,835</b>	<b>\$ 137,001,507</b>	<b>\$ 136,933,097</b>	<b>\$ (3,052,261)</b>	<b>-2.2%</b>
<b>SURPLUS/(DEFICIT) BY PROGRAM</b>					
Instruction	\$ (2,000,000)	\$ (1,691,373)	\$ (411,989)	\$ 1,588,011	
Operations and maintenance	-	126,701	130,908	130,908	
Transportation	-	(293,972)	25,392	25,392	
Board & system administration	-	170,742	193,762	193,762	
External services	-	-	-	-	
<b>Surplus/(deficit) from operations</b>	<b>(2,000,000)</b>	<b>(1,687,902)</b>	<b>(61,928)</b>	<b>1,938,072</b>	
School generated funds	-	3,680	(262,590)	(262,590)	
<b>Total surplus/(deficit)</b>	<b>\$ (2,000,000)</b>	<b>\$ (1,684,222)</b>	<b>\$ (324,518)</b>	<b>\$ 1,675,482</b>	

## Revenues



### Overall increase in revenues of \$4.7 million

Revenues have increased by \$4.7 million or 3.5% from budget.

Key variances are:

Government of Alberta (GOA) – increase of \$4.4M - GOA revenues increased:

- \$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
- \$988K in Learning Disruption grant funding for literacy and numeracy supports for Grades one, two and three students
- \$729K additional Weighted Moving Average (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.
- \$218K in Federal Safe Indoor Air grant
- \$39K additional Home Education revenues due to increased enrolment
- \$736K Revenue for Infrastructure Maintenance and Renewal (IMR) that was accrued from the prior year was carried forward and spent.
- \$236K The Moderate Language Delay grant
- (\$37K) Federal French funding (through Alberta Education)
- \$143K Fuel Contingency funding
- (\$104K) lower than budgeted secondments
- \$134K Amortization of capital allocations (Alberta Education) was higher than budget due to capital IMR work that was completed from the previous year and additional Capital Maintenance and Renewal (CMR) projects.

35.4%




Federal Government - increase of \$445K - tuition revenues increased from budget (\$180K) as the number of students increased by 18 over budget and there was an increase in other grants (\$265K) including Jordan's Principle.

-20.8%

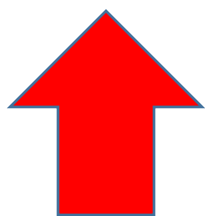
Fee revenue – decrease of (\$681K) - fee revenue decreased from budget as fees were budgeted as if Covid-19 would not have an impact on field trip and extracurricular activities. Activities continued to be affected by Covid-19 and resumed later in the year after restrictions were removed and the risks of the pandemic were reduced.

46.9%

Sales of services and products – increase of \$507K - supplies and services increased from budget primarily due to the return on equity from Alberta School Boards' Insurance Exchange (ASBIE), the purchasing card rebate, route change and replacement bus pass fee, fees charged to contractors for utilities usage at Stony Plain Central replacement school and higher fees to partners of Parkland Student Athlete Academy programs for transportation and other expenses at Connections for Learning (CFL).

-  16.0% Investment Income – increase of \$28K – investment income increased due to the rise in interest rates that occurred several times during the school year.
-  2.9% Donations and other contributions – increase of \$15K - the increase in donation revenues was primarily the result of a portion of the amortization of a donation supported playground at Prescott Learning Centre (PLC) subsidized with donations from the school parent association.
-  53.7% Other revenue - increase of \$29K – the increase to other revenue is primarily due increased facilities rental as the impact of Covid-19 was easing and after school activities increased. In addition, the Division recorded a gain on sale of equipment and a vehicle.


## Expenditures



**Overall increase in expenses of \$3.1 million**


Expenditures have increased by \$3.1 million or 2.2% from budget.


Key variances by program are:


-  -2.0% Instruction – increase of \$2.1M - 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 (\$1.8M) that include:
  - Staffing to support 327 additional students over budget;
  - Staffing to support the Learning Loss grants;
  - 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 implemented a purchasing initiative to take advantage of economies of scale in order to evergreen technology, furniture and equipment in the schools. Supply chain issues prevented some purchases from the Division and schools being received in the 2021-2022 school year as intended.


-  -5.3% Operations and Maintenance – increase of \$876K - operations and maintenance expenditures increased as IMR funding (\$742K) that had been carried over was spent in the 2021-2022 school year as well as expenditures from additional funding from the federal government (Federal Safe Indoor Air - \$218K) through Alberta Education. Higher than budgeted utility and staffing costs were offset by lower than budgeted property insurance.

-  -1.8% Transportation – increase of \$191K – the increase is primarily due to a one-time expenditure to provide insurance and inflation relief to bus contractors that was partially offset by a reduction of bus routes that were budgeted for and not filled due to a lack of driver and equipment availability.


-  3.8% System Administration – decrease of (\$165K) - system administration expenditures were lower than budget primarily due to lower legal, support services and professional development expenditures.


 -69.4% External Services – the increase in expenditures over budget is due to higher expenses for custodial and insurance costs. External services expenses are offset by corresponding revenues from joint-use agreements, independent pre-schools, before and after care operating in our schools and other external parties.


Key variances by category are:

 -1.8% Salaries, wages and benefits – increase of \$1.8M - 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;
- staffing hired to support the Jordan’s Principle grant.

 -3.2% Services, Contracts and Supplies – increase of \$814K - the increase in services, contracts and supplies is due to increases related to instruction such as general supplies, support services and other to support the increase in students from budget in addition to higher utility costs.

 21.4% School Generated Funds (SGF) – decrease of (\$273K) – Many SGF activities were postponed due to Covid-19 until later in the school year.

 -50.8% Infrastructure Maintenance Renewal (IMR) – increase of \$742K - IMR expenditures were higher than budget due to additional funds that had been carried over from the prior year and spent during the 2021-2022 school year.

## 1. Financial Position at August 31, 2022

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

<b>Financial Position</b>				
	<b>Actual Balance at August 31, 2022</b>		<b>Actual Balance at August 31, 2021</b>	
<b>Financial Assets</b>				
Cash	\$	18,134,355	\$	21,496,844
Accounts Receivable		1,860,648		1,075,193
<b>Total Financial Assets</b>		<b>19,995,003</b>		<b>22,572,037</b>
<b>Liabilities</b>				
Accounts Payable and Accrued Liabilities		4,911,530		7,960,561
Unspent Deferred Contributions		2,083,544		1,412,096
Employee Future Benefits		447,700		461,500
<b>Total Liabilities</b>		<b>7,442,774</b>		<b>9,834,157</b>
<b>Non-Financial Assets</b>				
Tangible Capital Assets		159,895,409		149,078,970
Inventory		-		-
Prepaid Expenses		531,885		471,770
<b>Total Non-Financial Assets</b>		<b>160,427,294</b>		<b>149,550,740</b>
<b>Spent Deferred Capital Contributions</b>				
	\$	152,477,262	\$	141,461,841

As at August 31, 2022 the Division has total financial assets of \$20.0M and liabilities of \$7.4M resulting in net assets of \$12.6M.

Financial assets include



- \$18.1M in cash – decrease of (\$3.4M) – the decrease in cash is due to a decrease in accounts payable partially offset by Curriculum Implementation (CI) funding that was received and deferred to the 2022-2023 school year and an increase in accounts receivable.



- \$1.9M in accounts receivable – increase of \$785K - that includes GST receivable, receivables for secondments to other organizations, supported capital receivables and other general receivables. Accounts receivable increased due to an increase in grants receivable from Alberta Education and Alberta Infrastructure (Prescott Modular project) partially offset by a reduction in GST receivable.

Liabilities include



- \$4.9M in accounts payable and accrued liabilities – decrease of (\$3M) - that includes 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 this year due to a reduction of payable vendor invoices and elimination of the WMA liability from the 2020-2021 school year partially offset by the accrual for the unused parent portion of the Home Education grant, Visa payable, a human resources liability and payroll liabilities.



- \$2.1M unspent deferred contributions – increase of \$671K - is comprised of both restricted operational funding not expended which primarily includes unexpended IMR and 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 increase in the current year is primarily the result of funding for Stony Plain Central School playground, CI funding and other small grants that have not yet been spent partially offset by a receivable from Alberta Education for CMR that has been expended.



- \$448K in future benefit liabilities – decrease of (\$14K) - 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



- \$159.9M in capital assets – increase of \$10.8M - increases to capital assets this year include the Woodhaven modernization, Stony Plain Central replacement school, modular units for Prescott and Millgrove schools and a playground for Prescott school.



- \$532K in prepaid expenses – increase of \$60K - for items and services paid in advance and not yet received. The increase over the prior year is primarily due to prepaid software licenses.

Spent deferred capital contributions



- \$152.5M spent deferred capital contributions – increase of \$11.0M- 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, in addition to the modular projects at Millgrove and Prescott schools.

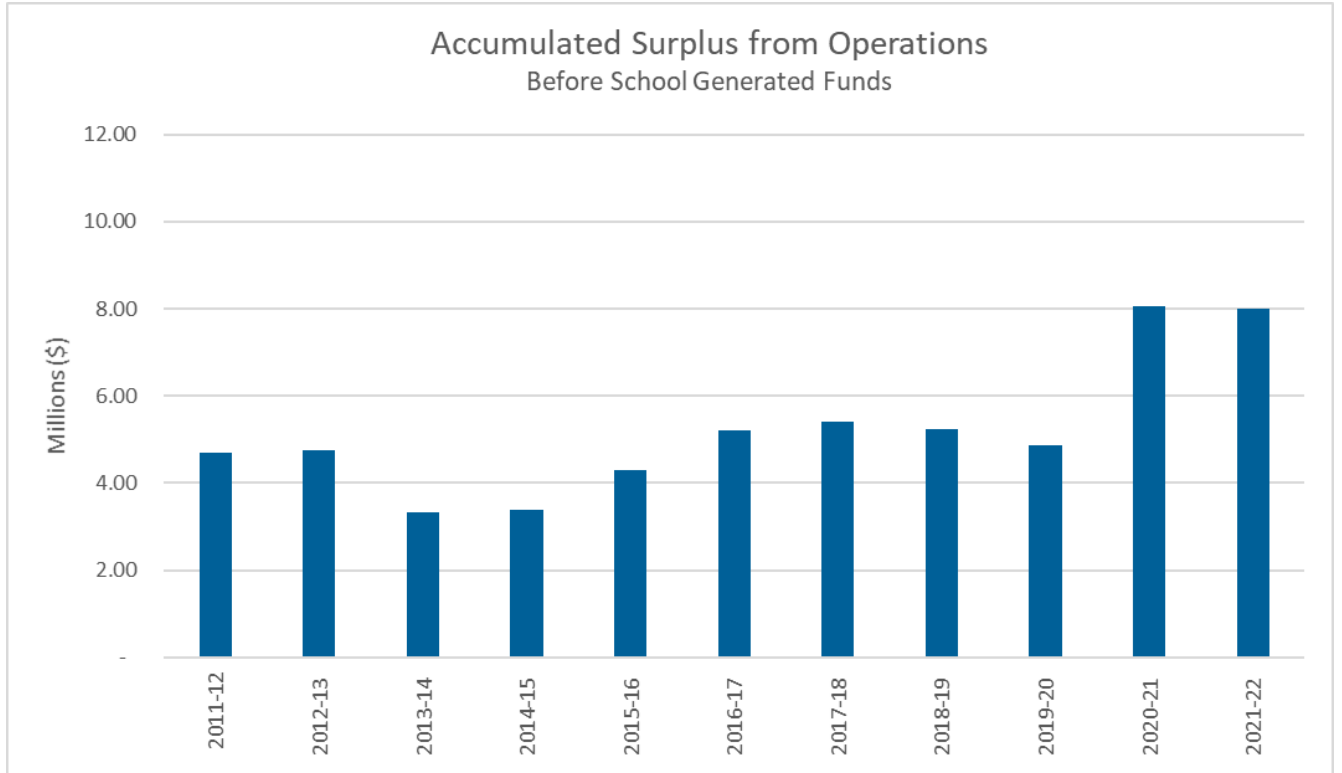
Accumulated surplus includes:

- 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.

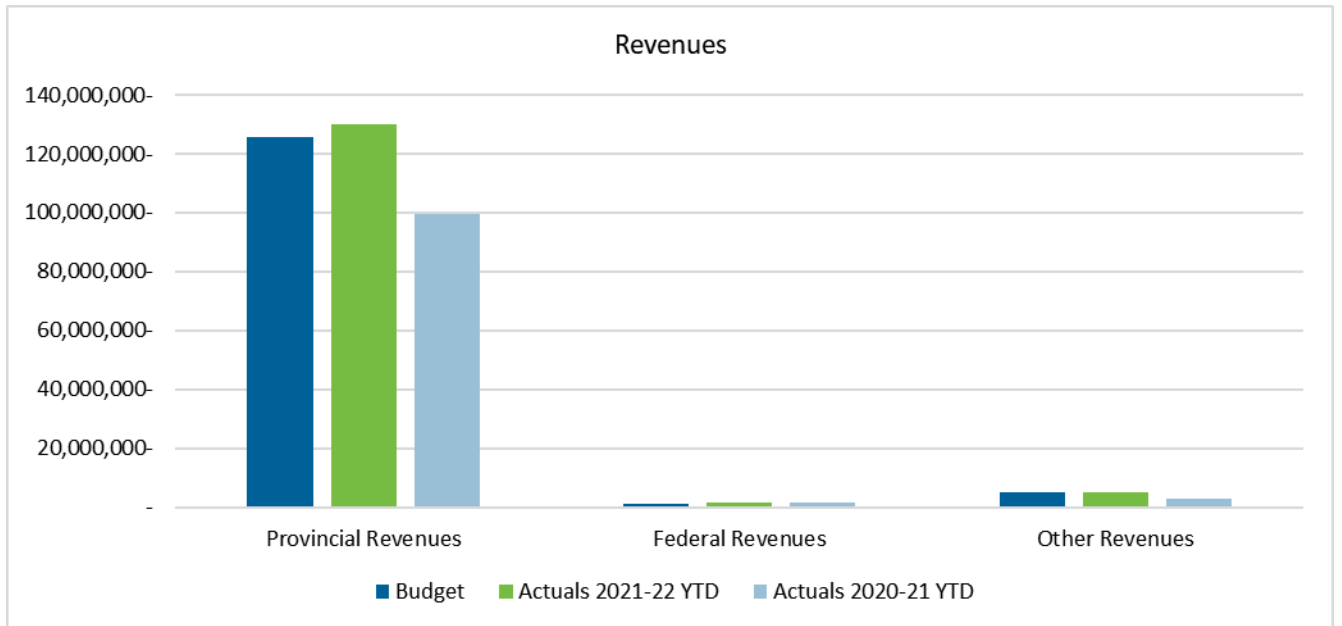
	<b>Audited Balance at Sep 1, 2021</b>	<b>Actual Balance at Aug 31, 2022</b>
<b>Operating Surplus (deficit)</b>		
Instruction	\$ 5,779,517	\$ 5,358,546
Administration	1,269,352	1,463,117
Operations and Maintenance	-	120,610
Transportation	81,758	107,150
External Services	-	-
<b>Total Restricted Operating Surplus before SGF</b>	<b>7,130,627</b>	<b>7,049,423</b>
Unrestricted Surplus	943,769	943,768
Accumulated Surplus from Operations (Excluding SGF)	8,074,396	7,993,191
School Generated Funds	909,951	647,362
<b>Accumulated Surplus from Operations</b>	<b>\$ 8,984,347</b>	<b>\$ 8,640,553</b>
<b>Capital Reserves</b>		
Instruction	\$ 3,159,953	\$ 3,542,195
Operations and Maintenance	423,706	486,682
Administration	1,295,111	1,020,701
Transportation	319,207	366,655
External Services	28,385	28,385
<b>Total Capital Reserves</b>	<b>\$ 5,226,362</b>	<b>\$ 5,444,618</b>
<b>Investment in Capital Assets</b>	<b>\$ 6,616,070</b>	<b>\$ 6,417,090</b>
<b>Total Accumulated Surplus</b>	<b>\$ 20,826,779</b>	<b>\$ 20,502,261</b>

The projected financial health indicator Accumulated Surplus from Operations (excluding SGF) to Expense Ratio (A.S.O. %) is 5.84%. This ratio is above the Division’s target of 1 – 5% due to the supply chain issues for the purchasing initiative and conservative spending by the schools as costs for substitutes and temporary support staff were difficult to predict due to Covid-19.

### 3. Results from Operations



#### 3.1 Revenues – comparator to Budget and Actuals to August 31, 2022



### 3.1.1 Revenue from Provincial Government

	<b>Annual Budget</b>		<b>Year Ended August 31, 2022</b>	<b>% of Budget</b>		<b>Year Ended August 31, 2021</b>	<b>% Change</b>
\$	125,512,863	\$	129,896,757	103.5%	\$	129,036,486	0.7%

The Alberta government is the key revenue source of the Division providing 95% of its revenues. Revenue received from the Government of Alberta was 103.5% of budget. The revenue is above budget due to additional funding from the Learning Loss, CI Resource Purchasing, Federal Safe Indoor Air and Fuel Price Contingency grants, unknown at the time of budget. 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 0.7% increase from the prior year is primarily due to the WMA adjustment due to higher enrolments.

### 3.1.2 Revenue from Federal Government

	<b>Annual Budget</b>		<b>Year Ended August 31, 2022</b>	<b>% of Budget</b>		<b>Year Ended August 31, 2021</b>	<b>% Change</b>
\$	1,256,628	\$	1,701,844	135.4%	\$	1,614,136	5.4%

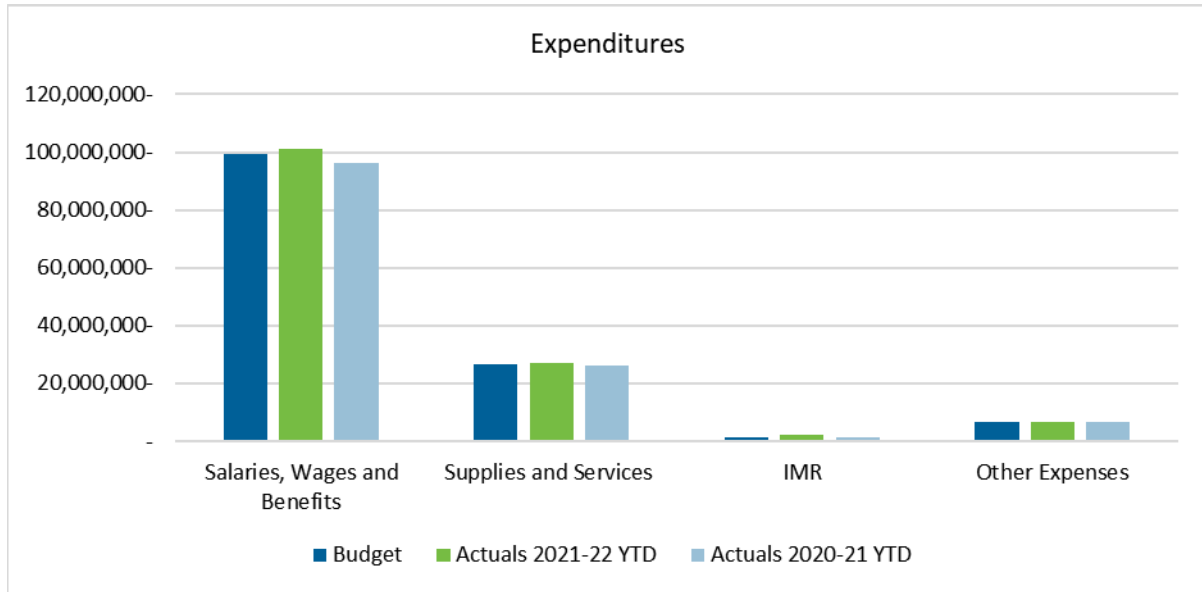
The federal government provides funding for First Nation students. Actual revenues are 135.4% of budget due to an increase in enrolments and other federal grants such as Jordan's Principle. The 5.4% increase over the prior year is related to increased enrolments and other federal grants.

### 3.1.3 Other Revenues

	<b>Annual Budget</b>		<b>Year Ended August 31, 2022</b>	<b>% of Budget</b>		<b>Year Ended August 31, 2021</b>	<b>% Change</b>
\$	5,111,344	\$	5,009,978	98.0%	\$	3,638,865	37.7%

Other Revenues for the year are 98.0% of budget. The decrease is attributed to lower than budgeted activity and extracurricular fees due to Covid-19, as the Division included in the budget assumptions that Covid-19 would not impact the school year. The 37.7% increase from the prior year is primarily due to an increase in activity and extracurricular fees that occurred later in the year as Covid-19 restrictions had been lifted.

### 3.2 Expenditures - comparator to Budget and Actuals to August 31, 2022



#### 3.2.1 Salaries, Wages and Benefits

	<b>Annual Budget</b>		<b>Year Ended August 31, 2022</b>	<b>% of Budget</b>		<b>Year Ended August 31, 2021</b>	<b>% Change</b>
\$	99,167,824	\$	100,998,167	101.8%	\$	96,461,994	4.7%

Salaries, Wages and Benefits are 101.8% of budget. The 4.7% 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

	<b>Annual Budget</b>		<b>Year Ended August 31, 2022</b>	<b>% of Budget</b>		<b>Year Ended August 31, 2021</b>	<b>% Change</b>
\$	26,431,967	\$	26,972,056	102.0%	\$	25,987,514	3.8%

The Service, Contracts and Supplies are sitting at 102.0% of budget due to higher than budgeted supplies and supports and services due to higher enrolments and higher than budgeted utility costs. The 3.8% 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)

	<b>Annual Budget</b>		<b>Year Ended August 31, 2022</b>	<b>% of Budget</b>		<b>Year Ended August 31, 2021</b>	<b>% Change</b>
\$	1,462,579	\$	2,204,892	150.8%	\$	1,430,660	54.1%

Infrastructure, Maintenance and Renewal expenditures were 150.8% of budget as some funds that were not spent last year had been carried over to this year. IMR expenditures were 54.1% lower than the prior year due to changes in the IMR grant which is now being split with the CMR grant.

### 3.2.4 Other Expenses

	<b>Annual Budget</b>		<b>Year Ended August 31, 2022</b>	<b>% of Budget</b>		<b>Year Ended August 31, 2021</b>	<b>% Change</b>
\$	6,818,465	\$	6,757,981	99.1%	\$	6,734,628	0.3%

Other Expenses include amortization of capital assets and are 99.1% of budget as new amortization is added throughout the year as new assets are put into use. The 0.3% 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 deficit of \$325K at the end of the year.

<b>Program</b>	<b>Budget 2021-22</b>	<b>August 31 2022</b>	<b>August 31 2021</b>
Instruction	\$ (2,000,000)	\$ (411,990)	\$ 3,017,279
Administration	-	193,762	553,391
Operations and Maintenance	-	130,908	62,195
Transportation	-	25,392	81,758
External Services	-	-	-
<b>Total</b>	<b>\$ (2,000,000)</b>	<b>\$ (61,928)</b>	<b>\$ 3,714,623</b>
Add: SGF		(262,590)	(39,933)
<b>Total</b>	<b>\$ (2,000,000)</b>	<b>\$ (324,518)</b>	<b>\$ 3,674,690</b>

The Instructional Program had a deficit of \$412K, as the Division and schools purchased instruction-based furniture and equipment of which a portion was either unavailable or would not be received during the 2021-2022 school year. In addition, schools were conservative with spending as they were uncertain about costs for substitutes and temporary support staff as Covid-19 was still having an impact.

The Administration program was in a surplus position of \$194K as the result of lower than expected legal, support services and professional development expenditures.

Operations and Maintenance had a surplus of \$131K. The increase was due primarily to the Federal Safe Indoor Air funding received through Alberta Education.

The Transportation program had a surplus of \$25K.

#### **4. Significant Changes and Events**

##### **4.1 Covid-19 Pandemic**

COVID-19 continued to have an impact on the Division until the latter part of the year. The Division budgeted \$1.6M in COVID-19 Mitigation funding which offset a liability that the Division set up for 2020-2021 Alberta Education WMA claw back for reduced enrolments last year. The Division continued 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. Teachers' Employer Bargaining Association (TEBA) and the ATA received the mediator's recommendations on May 3, 2022. On June 9, 2022, the ATA membership accepted the newly negotiated collective agreement for the term of September 1, 2020 to August 31, 2024. The first meeting for local bargaining has not been scheduled at this time, though anticipated to be held in late November or early December.

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 2019-2020, 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 received Bridge funding of \$5.8M for 2021-2022. The government uses Bridge funding to offset future enrolment across the province.

The Division accrued \$729K for the increase of WMA enrolment in the 2021-2022 school year. The 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 Alberta Risk Managed Insurance Consortium (ARMIC) to reduce costs to the Division.



#### **4.5 Carbon Tax**

The carbon tax on natural gas increased from \$2.10 per GJ to \$2.63 per GJ on April 1, 2022. The annualized impact of the increase on the Division will be approximately \$50K in natural gas charges totaling \$246K per year in carbon tax.

The carbon levy on gasoline is increased to \$.11 from \$.09 per litre. The annualized impact of the increase on the Division will be \$1K for gasoline for the Division's fleet vehicles totaling \$8K per year in carbon tax.

The carbon tax on diesel fuel was increased from \$0.11 to \$0.13 per litre on April 1, 2022 resulting in a potential annualized impact of \$17K on the Division related to fuel escalator amounts paid to contractors. The impact on the Division in total for the year is \$111K in carbon tax.



## MEMORANDUM

November 29, 2022  
Regular Board Meeting

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<b>TO</b>	Board of Trustees
<b>FROM</b>	Shauna Boyce, Superintendent
<b>ORIGINATOR</b>	Scott McFadyen, Associate Superintendent
<b>RESOURCE</b>	Jason Krefting, Director Financial Services
<b>GOVERNANCE POLICY</b>	Board Policy 2: Role of the Board Board Policy 12: Role of the Superintendent
<b>ADDITIONAL REFERENCE</b>	BP 2: Stakeholder Engagement and Communication BP 2: Resource Stewardship BP 12: Fiscal Responsibility
<b>SUBJECT</b>	<b>2022-2023 FALL FORECAST</b>

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### PURPOSE

For information. No recommendation required.

### BACKGROUND

The Division prepares a fall forecast based on the September enrolments each year. The Division updates revenue projections, staffing and other expenses based on these actual enrolments to provide sites with an updated operating plan based on their revised allocations.

### REPORT SUMMARY

The October Forecast included within this package is an updated forecast for the year ended August 31, 2023. This report provides variance explanations for the changes from the approved budget for 2023.

The forecasted revenues are \$145,092,631 an increase of 5.9% over the budget. The forecasted expenditures are \$148,219,223 an increase of 6.4% over the budget. The increases in revenues and expenses are due to the addition of Athabasca Delta Community School in Fort Chipewyan, AB by Ministerial Order after the approval of the budget in the spring and additional grants that were not known in the spring (Fuel Contingency, Learning Loss, and Enrollment Growth). In addition, PSD ended 2021-2022 with a smaller deficit than budgeted and therefore resources were added to further support students.

The Division is forecasting a deficit of \$3,126,592 compared to a deficit of \$2,268,890 in the budget. In addition, the Division is forecasting a transfer of \$1,600,000 from Unrestricted and Administrative operating reserves to capital reserves for a new capital project. The transfer is subject to Ministerial approval. The forecasted deficit and transfer of operating reserves brings the Divisions operating reserves below the new cap set by Alberta Education for the end of the year.

Administration would be pleased to respond to any questions.

SM:kz

## 2022-2023 Fall Forecast

The Fall Forecast provides an update to the 2022-2023 budget that was approved in the spring. This forecast incorporates changes in revenues based on actual enrolments and other changes since the budget was approved. Expenditures have also been updated to include changes in staffing, and expenditures based on the updated revenue. The forecast includes the addition of Athabasca Delta Community School (ADCS) as it was added to The Parkland School Division (PSD) by Ministerial Order after the budget was approved. ADCS added \$4.6M to both the revenues and expenses in the fall forecast. In addition, PSD ended with a smaller deficit in 2021-2022 than what was budgeted, therefore, additional resources were added to support students.

School enrolments are up 144 students or 1.2% over the 2022-2023 budget including the addition of 156 students at ADCS. Without ADCS, actual enrolments were close to budget.

School allocations were updated based on their September 29 enrolments and WMA revenues were updated based on the enrolments. WMA revenues are calculated using the WMA enrolment. WMA enrolment is a weighted moving average calculated using three years data. The WMA enrolment for 2022-23 is calculated using 20% of 2020-21 enrolments, 30% of 2021-22 enrolments and 50% of 2022-23 enrolments. Therefore, as enrolment increases funding lags behind as new growth is only funded in 50% the first year and 80% in the second year.

Sites have updated their forecasts based on their actual enrolments, staffing and new information.

The Division is forecasting a deficit of \$3,126,592 for the year based on the fall forecast in order to support students and utilize Division operating reserves as Alberta Education has implemented a cap on operating reserves at the end of this fiscal year. The Division's operating reserve before school generated funds (SGF) is 3.15% of the 2021-2022 expenditures and is \$4.3M. The Division is forecast to have an operating reserve before SGF of \$3.5M at the end of the year as a result of the forecast deficit and a transfer of \$1.6M to capital reserves to fund a capital project. The transfer to capital reserves is coming from unrestricted and administrative operating reserves.

## Statement of Revenues and Expenses

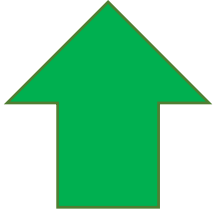
	Fall Forecast 2022-23	Budget 2022-23	Change	% Increase (decrease)
<b>Revenues</b>				
Instruction ( ECS to Grade 12)	\$ 109,906,580	\$ 103,566,094	\$ 6,340,485	6.1%
School Generated Funds	1,113,479	1,115,001	(1,522)	-0.1%
Operations & Maintenance	18,011,642	16,881,901	1,129,741	6.7%
Transportation	11,461,790	10,991,218	470,572	4.3%
Board & System Administration	4,384,382	4,354,965	29,417	0.7%
External Services	214,758	84,638	130,120	153.7%
<b>Total Revenues</b>	<b>\$ 145,092,631</b>	<b>\$ 136,993,818</b>	<b>\$ 8,098,813</b>	<b>5.9%</b>
<b>Expenses</b>				
Instruction ( ECS to Grade 12)	\$ 112,673,871	\$ 105,601,582	\$ 7,072,290	6.7%
School Generated Funds	1,113,479	1,115,001	(1,522)	-0.1%
Operations & Maintenance	18,370,943	17,115,302	1,255,640	7.3%
Transportation	11,461,790	10,991,218	470,572	4.3%
Board & System Administration	4,384,382	4,354,967	29,415	0.7%
External Services	214,758	84,638	130,120	153.7%
<b>Total Expenses</b>	<b>\$ 148,219,223</b>	<b>\$ 139,262,708</b>	<b>\$ 8,956,515</b>	<b>6.4%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (3,126,592)</b>	<b>\$ (2,268,890)</b>	<b>\$ (857,702)</b>	

## 2022-2023

### Statement of Revenues and Expenses with Breakdown of Athabasca Delta Community School

	Fall Forecast 2022-23	PSD Without ADCS 2022-23	ADCS 2022-23
<b>Revenues</b>			
Instruction ( ECS to Grade 12)	\$ 109,906,580	\$ 106,710,089	\$ 3,196,492
School Generated Funds	1,113,479	1,078,479	35,000
Operations & Maintenance	18,011,642	16,884,418	1,127,224
Transportation	11,461,790	11,349,093	112,697
Board & System Administration	4,384,382	4,357,442	26,940
External Services	214,758	89,638	125,120
<b>Total Revenues</b>	<b>\$ 145,092,631</b>	<b>\$ 140,469,159</b>	<b>\$ 4,623,473</b>
<b>Expenses</b>			
Instruction ( ECS to Grade 12)	\$ 112,673,871	\$ 109,477,380	\$ 3,196,492
School Generated Funds	1,113,479	1,078,479	35,000
Operations & Maintenance	18,370,943	17,243,719	1,127,224
Transportation	11,461,790	11,349,093	112,697
Board & System Administration	4,384,382	4,357,442	26,940
External Services	214,758	89,638	125,120
<b>Total Expenses</b>	<b>\$ 148,219,223</b>	<b>\$ 143,595,751</b>	<b>\$ 4,623,473</b>
<b>Surplus/(Deficit)</b>	<b>\$ (3,126,592)</b>	<b>\$ (3,126,592)</b>	<b>\$ -</b>

## Revenues














**Overall increase in revenues of \$8.1 million**

Revenues increased by \$8.1 million or 5.9% from budget to \$145.1 million. \$4.6M of the increase due to the addition of ADCS.

Key variances are:

Alberta Education – increase of \$4.3M or 3.4% - Alberta Education revenues increased:

-  • \$1.4M - Provincial revenues for Athabasca Delta Community School (ADCS)
-  • \$1.1M - Teacher settlement related to the new collective agreement
-  • \$731K - Learning Loss and Curriculum Implementation funding
-  • \$275K - Alberta Education revenues related to higher weighted moving average enrolments over budget (Grades 1 – 12 and regular High School funding)
-  • \$358K – Transportation Fuel Initiative grant to assist with escalating fuel costs
-  • \$196K - Supplemental Enrolment Growth grant provides additional per student funding greater than between 2% and 5%
-  • \$135K – Additional secondments
-  • \$111K – Alberta Teachers Retirement Fund increased which is offset by the related expense
-  • \$30K – Rural small schools due to a shift in enrolments between small schools
-  • (\$84K) – the decrease in on-line high school funding is due to lower enrolments
-  • (\$66K) – Home education enrolments (decrease of 39 students from 150 budgeted)



Other Government of Alberta (GOA) – increase of \$336K – Other GOA revenues increased:

- \$104K – amortization of supported capital allocations
- \$235K – Helping Hands grant for ADCS



Federal Government – increase of \$3M - primarily due to funding designated to ADCS (\$2.8M) and increases in other grants such as Jordan’s Principle (\$206K)



Federal French Funding – increase of \$157K – primarily due to 1 year of double payments due to the timing of grants



Fee Revenue – increase of \$92K – mainly due to programs offered at Connections for Learning



Other revenues – increase of \$416K – includes sales and services, facility rentals, donations and fundraising and rental revenues related to ADCS

## Expenditures



**Overall increase in expenditures of \$9.0 million**

Expenditures increased by \$9.0 million or 6.4% from budget to \$148.0 million. \$4.6M of the increase due to the addition of ADCS.

Key variances are:



Salaries, Wages and Benefits – increase of \$5.3 million or 5.0% - Salaries, wages and benefits increased:

- \$4.5M increase in certificated salaries and benefits (23.5 FTE)
  - \$1.7M - increased enrolment due to the addition of ADCS
  - \$1.1M - teacher increases due to new collective agreement
  - \$442K - Curriculum Implementation and Learning Loss for substitute coverage

- \$653K - Division initiatives - COVID Supplement for Instructional Services and Student Services
- \$111K – additional costs for Alberta Teacher Retirement Fund
- \$350K – central costs related to sick leaves and grid movement
- \$135K – additional secondments
- \$55K – increase for substitutes regular coverage
- \$771K increase in support salary and benefits (24.3 FTE)
  - \$694K - to support increased enrolment due to the addition of ADCS
  - \$77K – increase as support staffing was adjusted based on actual enrolments



Services, Contracts and Supplies – increase of \$3.5M or 14% – Services, Contracts and Supplies increased:

- \$2.0M - increase in supplies and services to support increased enrolment due to the addition of ADCS
- \$291K - increases are related to supplies for Curriculum Implementation expenditures for resource purchasing
- \$203K – increase related to Breakfast Club expenditures due to additional funding
- \$336K – increase to furniture and equipment as furniture purchased in the prior year did not arrive prior to year-end
- \$262K – increase to fuel costs for transportation services
- \$300K – increase to utility expenditures



**2022-2023 Fall Forecast**  
**Accumulated Surplus from Operations**

	Projected Operating Reserves at Aug 31, 2022	Projected Surplus (Deficit)	Transfers	Projected Operating Reserves at Aug 31, 2023
Instruction	\$ 5,358,546	\$ (2,767,291)	\$ -	\$ 2,591,255
Board & System Administration	1,463,117	-	(656,232)	806,885
Operations & Maintenance	120,610	(359,301)	233,401	(5,290)
Transportation	107,150	-	-	107,150
External Services	-	-	-	-
<b>Total</b>	<b>\$ 7,049,423</b>	<b>\$ (3,126,592)</b>	<b>\$ (422,831)</b>	<b>\$ 3,500,000</b>
Unrestricted	\$ 943,768		\$ (943,768)	\$ -
<b>Total Accumulated Surplus from Operations (Excluding SGF)</b>	<b>\$ 7,993,191</b>		<b>\$</b>	<b>\$ 3,500,000</b>
SGF	647,362			647,362
Accumulated Surplus from Operations	\$ 8,640,553		\$	4,147,362
A.S.O. before SGF to expense Ratio	5.74%			2.36%

Accumulated Surplus from Operations before SGF to Expense Ratio Cap is \$4,313,393  
 \$1.6M - unrestricted surplus(\$944K) and Board & System Administration (\$656K)is being transferred from  
 operating reserves to capital reserves to fund a capital project  
 Transfer of \$233,401 is a transfer from investment in TCA for ARO

## Schedule B - 2022-23 Fall Forecast

### Budget of Revenues and Expenses By Program

Revenues	Total	Instruction	System Administration	Operations & Maintenance	Transportation	External Services
Alberta Education	\$ 129,462,653	\$ 103,372,768	\$ 4,286,958	\$ 11,782,642	\$ 10,020,285	\$ -
Alberta Infrastructure (Amortization of Capital Alloc)	5,216,544	-	-	5,200,906	-	15,638
Other - Government of Alberta	235,061	235,061	-	-	-	-
Federal Government and/or First Nations	4,780,836	3,539,751	82,424	1,028,094	112,697	17,870
Other Alberta school authorities	36,215	36,215	-	-	-	-
School based course material fees	2,341,069	2,341,069	-	-	-	-
Transportation fees	1,031,808	-	-	-	1,031,808	-
Other sales and services	1,127,377	795,378	15,000	-	297,000	20,000
Investment income	110,000	110,000	-	-	-	-
Gifts and Donations	500,547	500,547	-	-	-	-
Fundraising	89,270	89,270	-	-	-	-
Rentals of facilities	161,250	-	-	-	-	161,250
<b>Total Revenues</b>	<b>\$ 145,092,631</b>	<b>\$ 111,020,060</b>	<b>\$ 4,384,382</b>	<b>\$ 18,011,642</b>	<b>\$ 11,461,790</b>	<b>\$ 214,758</b>
<b>Expenses</b>						
Certificated salaries	\$ 66,275,281	\$ 65,749,112	\$ 506,169	\$ -	\$ -	\$ 20,000
Certificated benefits	15,113,269	14,969,600	143,669	-	-	-
Non-certificated salaries and wages	22,080,877	15,831,594	1,818,907	3,701,179	701,197	28,000
Non-certificated benefits	6,690,613	4,884,958	479,264	1,152,788	173,603	-
Sub-total	110,160,040	101,435,265	2,948,008	4,853,967	874,800	48,000
Services, contracts and supplies	30,820,942	11,644,097	1,257,521	7,212,326	10,555,879	151,120
Cost recoveries between programs	-	44,333	(6,070)	(25,000)	(13,263)	-
Amortization of capital assets	-	-	-	-	-	-
Supported	5,980,136	-	-	5,964,498	-	15,638
Unsupported	1,024,704	663,655	184,924	131,751	44,374	-
Supported ARO 1	-	-	-	-	-	-
Unsupported ARO	233,401	-	-	233,401	-	-
Total Amortization	7,238,241	663,655	184,924	6,329,650	44,374	15,638
Interest on capital debt	-	-	-	-	-	-
Supported	-	-	-	-	-	-
Unsupported	-	-	-	-	-	-
Other interest charges	-	-	-	-	-	-
Losses on disposal of capital assets	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 148,219,223</b>	<b>\$ 113,787,350</b>	<b>\$ 4,384,382</b>	<b>\$ 18,370,943</b>	<b>\$ 11,461,790</b>	<b>\$ 214,758</b>
<b>Excess(Deficiency) of Revenues Over Expenses Before Extraordinary Items</b>	<b>\$ (3,126,592)</b>	<b>\$ (2,767,291)</b>	<b>\$ -</b>	<b>\$ (359,301)</b>	<b>\$ -</b>	<b>\$ -</b>

1 Supported ARO is still to be determined and will be recorded with offsetting revenue and expenses once the amount is finalized

## Schedule B - 2022-23 Fall Forecast

### Revenues

	Fall Forecast 2022-23	Budget 2021-22	Change	% Increase (decrease)
<b>Revenue Alberta Education</b>				
<b>Base Instruction</b>				
Early Learning	\$ 2,843,977	\$ 2,994,030	\$ (150,054)	-5.0%
Grades 1 - 9	47,725,645	47,459,223	266,422	0.6%
High Schools	17,235,118	17,159,891	75,227	0.4%
Rural Small Schools	2,686,600	2,656,300	30,300	1.1%
Home Education	205,128	271,428	(66,300)	-24.4%
Outreach Programs	150,000	150,000	-	0.0%
Distance Education	4,050	4,050	-	0.0%
<b>Base Instruction Subtotal</b>	<b>70,850,517</b>	<b>70,694,922</b>	<b>155,595</b>	<b>0.2%</b>
<b>Services &amp; Supports</b>				
Specialized Learning Support (SLS)	7,846,978	7,845,207	1,770	0.0%
Specialized Learning Support - Kindergarten (Severe)	1,083,100	964,600	118,500	12.3%
First Nations, Metis and Inuit Education	1,671,851	1,671,851	-	0.0%
English as a Second Language	152,160	143,640	8,520	5.9%
Refugee Student	15,950	18,700	(2,750)	-14.7%
Moderate Language Delay Grant (Pre-K & SLS K)	124,000	124,000	-	0.0%
ECS Program Unit Funding (PUF) <sup>3</sup>	1,555,500	1,689,000	(133,500)	-7.9%
<b>Services &amp; Supports Subtotal</b>	<b>12,449,539</b>	<b>12,456,999</b>	<b>(7,460)</b>	<b>-0.1%</b>
<b>Schools</b>				
Operations & Maintenance Grant	9,499,032	9,499,032	-	0.0%
SuperNet	231,744	231,744	-	0.0%
Transportation - Urban	2,659,257	2,659,257	-	0.0%
Transportation - Rural	6,227,696	6,227,696	-	0.0%
Transportation - Special	622,552	622,552	-	0.0%
Transportation - Early Learning (PUF)	100,299	100,299	-	0.0%
Transportation - Early Learning Family Oriented Programming	52,606	52,606	-	0.0%
Infrastructure Maintenance and Renewal	1,288,274	1,288,274	-	0.0%
<b>Schools Subtotal</b>	<b>20,681,460</b>	<b>20,681,460</b>	<b>-</b>	<b>0.0%</b>
<b>Community</b>				
Socio-Economic Status	1,410,610	1,410,547	63	0.0%
Geographic	1,275,267	1,275,237	29	0.0%
School Nutrition Program	200,000	200,000	-	0.0%
<b>Community Subtotal</b>	<b>2,885,877</b>	<b>2,885,785</b>	<b>92</b>	<b>0.0%</b>
<b>Jurisdictions</b>				
System Administration	4,237,458	4,237,458	-	0.0%
<b>Bridge Funding</b>				
Bridge Funding Framework	6,354,592	6,354,592	-	0.0%
<b>Other Alberta Education</b>				
Government contributions to ATRF	6,385,988	6,275,000	110,988	1.8%
Athabasca Delta Community School Funding	1,384,453	-	1,384,453	100.0%
Other (includes secondments)	692,669	575,912	116,757	20.3%
Other Alberta Education System Instructional Support	730,805	-	730,805	100.0%
Alberta Education School Based Revenues or Grants	96,125	99,009	(2,884)	-2.9%
Alberta Education Teacher Settlement	1,098,310	-	1,098,310	100.0%
Supplemental Enrolment Funding	196,065	-	196,065	100.0%
Fuel Contingency Funding	357,875	-	357,875	100.0%
<b>Other Alberta Education Subtotal</b>	<b>10,942,289</b>	<b>6,949,921</b>	<b>3,992,369</b>	<b>57.4%</b>

## Schedule B - 2022-23 Fall Forecast

### Revenues

	Fall Forecast 2022-23	Budget 2021-22	Change	% Increase (decrease)
<b>Federal French Funding (Through Alberta Ed)</b>				
Federal French Funding	297,329	140,279	157,050	112.0%
<b>Amortization of Capital Allocations</b>				
Amortization of Capital Allocations - AB Education	763,592	765,479	(1,887)	-0.2%
<b>Total Alberta Education</b>	<b>129,462,653</b>	<b>125,166,894</b>	<b>4,295,759</b>	<b>3.4%</b>
<b>Alberta Infrastructure</b>				
Amortization of Capital Allocations - AB Infrastructure	5,216,544	5,113,010	103,534	2.0%
<b>Other Government of Alberta</b>				
Helping Hands	235,061	-	235,061	100.0%
<b>Federal Government</b>				
First Nations tuition	4,138,879	1,376,430	2,762,449	200.7%
Other federal grants	641,957	447,004	194,953	43.6%
<b>Federal Government Subtotal</b>	<b>4,780,836</b>	<b>1,823,434</b>	<b>2,957,402</b>	<b>162.2%</b>
<b>Alberta School Authorities</b>				
Tuition fees	36,215	36,215	-	0.0%
<b>Fees</b>				
Optional courses	366,756	326,343	40,413	12.4%
Activity fees - field trips	735,793	754,658	(18,865)	-2.5%
Activity fees - cultural events	124,520	118,245	6,275	5.3%
Full time kindergarten	232,600	277,000	(44,400)	-16.0%
Other course material fees	320,040	211,977	108,063	51.0%
Extra-curricular fees	408,610	402,035	6,575	1.6%
Non-curricular travel/field trips	152,750	150,450	2,300	1.5%
Transportation fees - eligible	318,807	318,807	-	0.0%
Transportation fees - ineligible	452,689	452,689	-	0.0%
Transportation fees - private	41,950	41,950	-	0.0%
Transportation fees - cross attendance	171,367	171,367	-	0.0%
Transportation fees - alternate seat	46,995	46,995	-	0.0%
<b>Fees Subtotal</b>	<b>3,372,877</b>	<b>3,272,516</b>	<b>100,361</b>	<b>3.1%</b>
<b>Other Sales and Services</b>				
Transportation insurance (private organizations)	270,000	270,000	-	0.0%
Tuition fees - adults	20,000	15,000	5,000	33.3%
Hot lunch - milk programs	8,500	5,500	3,000	54.5%
Play partners	21,600	28,800	(7,200)	-25.0%
Special events and graduations	86,500	106,500	(20,000)	-18.8%
Sales of supplies and services to students	96,035	74,889	21,146	28.2%
Miscellaneous sales	584,742	524,881	59,861	11.4%
<b>Other Sales and Services Subtotal</b>	<b>1,087,377</b>	<b>1,025,570</b>	<b>61,807</b>	<b>6.0%</b>

**Schedule B - 2022-23 Fall Forecast**  
**Revenues**

	<b>Fall Forecast</b>	<b>Budget</b>		<b>% Increase</b>
	<b>2022-23</b>	<b>2021-22</b>	<b>Change</b>	<b>(decrease)</b>
<b>Investment Income</b>				
Interest & investment income	150,000	110,000	40,000	36.4%
<b>Gifts and Donations</b>				
Donations	500,547	304,909	195,638	64.2%
<b>Rental of Facilities</b>				
Rentals - facilities and housing	161,250	54,000	107,250	198.6%
<b>Fundraising</b>				
Fundraising	89,270	87,270	2,000	2.3%
<b>Fundraising Subtotal</b>	<b>89,270</b>	<b>87,270</b>	<b>2,000</b>	<b>2.3%</b>
<hr/>				
<b>Total Revenues</b>	<b>\$ 145,092,631</b>	<b>\$ 136,993,818</b>	<b>\$ 8,098,813</b>	<b>5.9%</b>

**Schedule B - 2022-23 Fall Forecast  
Expenses**

		Fall Forecast 2022-23		Budget 2022-23		Change	% Increase (decrease)
<b>By Program</b>							
Instruction	\$	113,787,350	\$	106,716,583	\$	7,070,767	6.6%
Board & System Administration		4,384,385		4,354,968		29,417	0.7%
Operations & Maintenance		17,082,669		15,827,028		1,255,641	7.9%
Infrastructure Maintenance Renewal		1,288,274		1,288,274		-	0.0%
Transportation		11,461,790		10,991,218		470,572	4.3%
External Services		214,758		84,638		130,120	153.7%
<b>Total Expenses</b>	<b>\$</b>	<b>148,219,223</b>	<b>\$</b>	<b>139,262,708</b>	<b>\$</b>	<b>8,956,515</b>	<b>6.4%</b>

		Fall Forecast 2022-23		Budget 2022-23		Change	% Increase (decrease)
<b>By Category</b>							
Salaries, wages and benefits	\$	110,160,040	\$	104,896,282	\$	5,263,758	5.0%
Services, contracts and supplies		28,419,189		24,912,158		3,507,031	14.1%
School Generated Funds		1,113,479		1,115,001		(1,522)	-0.1%
Infrastructure Maintenance Renewal		1,288,274		1,288,274		-	0.0%
Amortization of property and equipment		7,238,241		7,050,992		187,249	2.7%
<b>Total Expenses</b>	<b>\$</b>	<b>148,219,223</b>	<b>\$</b>	<b>139,262,708</b>	<b>\$</b>	<b>8,956,515</b>	<b>6.4%</b>

## Schedule B - 2022-23 Fall Forecast Expenditures by Site

Site	Fall Forecast		Budget		Change	% Increase (decrease)
	2022-23		2022-23			
Governance	\$	558,111	\$	555,283	\$ 2,828	0.5%
Office of the Superintendent		479,233		468,518	10,715	2.3%
Deputy Superintendent		456,975		442,725	14,250	3.2%
Corporate Supports & Services		884,025		863,601	20,424	2.4%
Education & System Services		338,670		290,499	48,171	16.6%
Student Supports & Services		459,984		445,907	14,077	3.2%
Communications		382,879		374,083	8,796	2.4%
Human Resources		502,546		486,561	15,985	3.3%
Financial Services		1,192,314		1,164,630	27,684	2.4%
Technology Services		1,823,393		1,779,544	43,849	2.5%
Print Centre		82,760		82,760	-	0.0%
Transportation Services		11,409,716		10,972,884	436,832	4.0%
Maintenance		7,283,260		6,038,888	1,244,372	20.6%
Custodial		3,714,582		3,680,172	34,410	0.9%
Infrastructure Maintenance Renewal		1,288,274		1,288,274	-	0.0%
Capital & Debt Services		7,163,241		6,975,992	187,249	2.7%
Instructional Pool		4,265,934		3,524,041	741,893	21.1%
<b>Subtotal</b>	<b>\$</b>	<b>42,285,897</b>	<b>\$</b>	<b>39,434,362</b>	<b>\$ 2,851,535</b>	<b>7.2%</b>
Athabasca Delta Community School	\$	2,163,217	\$	-	\$ 2,163,217	100.0%
Blueberry School		3,883,694		3,897,022	(13,328)	-0.3%
Brookwood School		3,394,592		3,190,761	203,831	6.4%
Ecole Braxton Park School		4,386,676		4,708,969	(322,293)	-6.8%
Connections for Learning		5,226,017		4,902,309	323,708	6.6%
Copperhaven School		5,162,195		5,138,207	23,988	0.5%
Duffield School		2,324,264		2,286,212	38,052	1.7%
Entwistle School		994,375		1,038,454	(44,079)	-4.2%
Forest Green School		2,258,248		2,086,236	172,012	8.2%
Graminia School		3,618,088		3,673,944	(55,856)	-1.5%
Greystone Centennial Middle School		3,754,531		3,614,549	139,982	3.9%
High Park School		3,578,265		3,504,225	74,040	2.1%
Memorial Composite High School		8,786,496		8,611,047	175,449	2.0%
Ecole Meridian Heights School		4,855,781		5,025,731	(169,950)	-3.4%
Millgrove School		3,799,754		3,689,116	110,638	3.0%
Muir Lake School		3,612,744		3,614,372	(1,628)	0.0%
Parkland Village School		1,276,438		1,059,185	217,253	20.5%
Prescott Learning Centre		6,177,575		6,480,752	(303,177)	-4.7%
Spruce Grove Composite High School		8,364,259		8,109,678	254,581	3.1%
Stony Plain Central School		4,430,729		4,216,026	214,703	5.1%
Tomahawk School		928,271		951,677	(23,406)	-2.5%
Wabamun School		1,216,249		1,248,414	(32,165)	-2.6%
Woodhaven Middle School		3,513,086		3,317,585	195,501	5.9%
Early Learning		2,919,639		3,045,402	(125,763)	-4.1%
Student Services		1,698,062		1,709,422	(11,360)	-0.7%
Wellness & Community Partnership		526,686		460,000	66,686	14.5%
Literacy & Lifelong Learning		409,597		404,616	4,981	1.2%
Indigenous Education & Numeracy		1,185,207		450,800	734,407	162.9%
Northern & Indigenous Relations		352,314		-	352,314	100.0%
Real Program		977,023		944,820	32,203	3.4%
Wellness Program		694,235		290,500	403,735	139.0%
STEPS		872,732		815,766	56,966	7.0%
PSD COVID Supplement - Student Services		507,826		-	507,826	100.0%
PSD COVID Supplement - Instructional Services		585,000		-	585,000	100.0%
Government Contributions to ATRF		6,385,988		6,227,550	158,438	2.5%
School Generated Funds		1,113,479		1,115,001	(1,522)	-0.1%
<b>Subtotal School Instructional Sites</b>	<b>\$</b>	<b>105,933,330</b>	<b>\$</b>	<b>99,828,348</b>	<b>\$ 6,104,984</b>	<b>6.1%</b>
<b>Total</b>	<b>\$</b>	<b>148,219,223</b>	<b>\$</b>	<b>139,262,708</b>	<b>\$ 8,956,515</b>	<b>6.4%</b>



## MEMORANDUM

November 29, 2022  
Regular Board Meeting

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**TO** Board of Trustees

**FROM** Shauna Boyce, Superintendent

**ORIGINATOR** Dr. Meg Miskolzie, Associate Superintendent, Student Supports and Services

**RESOURCES** Christine Ross, Division Principal, Wellness and Community Partnerships  
Bryn Spence, Division Principal, Student Services  
Sheryl Bridgeman, Division Principal, Literacy and Lifelong Learning  
Shaye Patras, Division Principal, Numeracy and Achievement  
Dean Bernard, Division Principal, Northern & Indigenous Relations

**GOVERNANCE POLICY** Board Policy 2: Role of the Board (13,14)  
Board Policy 12: Role of the Superintendent (1.1)

**SUBJECT** **COMMUNITY PARTNERSHIPS REPORT**

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### PURPOSE

For information. No recommendation required.

### BACKGROUND

The Board of Trustees develops ongoing relationships with community partners to strengthen and renew their understanding, skills and abilities to create flexible and responsive learning environments, address the needs of all students, and manage the use of public resources. The Board is also responsible to create and adhere to the Board Annual Work Plan. The Community Partnership Report is in support of these responsibilities.

### REPORT SUMMARY

The Community Partnership Report describes the Division's work of building healthy and sustainable relationships with partners across the region. These partnerships take place in order to enhance a teacher's ability to deliver the Alberta Program of Studies as well as to ensure that children and youth experience success and well-being inside and outside of schools.

Administration would be pleased to respond to any questions.

MM:kz





## Community Partnerships Report NOVEMBER 2022

Presented to the Board of Trustees, November 29, 2022

Dr. Meg Miskolzie, Associate Superintendent, Student Supports and Services

Resources: Christine Ross, Division Principal, Wellness & Community Partnerships

Bryn Spence, Division Principal, Student Services

Sheryl Bridgeman, Division Principal, Literacy & Lifelong Learning

Shaye Patras, Division Principal, Numeracy & Achievement

Dean Bernard, Division Principal, Northern & Indigenous Relations

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

### BACKGROUND

Schools have been shown to be most effective in meeting the needs of children and youth when collaboration occurs among the division, school administration, staff, parents, and community partners. Parkland School Division continues the work of building healthy and sustainable relationships with community partners across the region to support the division's ultimate goal of student success and well-being.

Using a collaborative approach with various partners helps to:

- reduce overlap of and gaps in services;
- enhance relationships among all members of the school community;
- focus on the strengths of the child/youth to promote optimism and motivation; and
- increase the community's capacity to address the needs of children and youth.

*([Alberta Education, Collaboration to Support Student Success](#))*

For the purpose of this report, Community Partners are defined as agencies or organizations that support, coordinate, fund, and/or provide services related to educational goals including the health and well-being of students and families. These partnerships enhance the school division's ability to meet both the academic and wellness needs of our students.

The Community Partners listed in this report reflect division-level partnerships. Individual schools also work with vendors and partners not listed here that are specific to the needs of the community that they serve. In addition to the partnership listed, PSD also has an extensive list of vendors that provide support and services to students at a cost, many of which have long standing relationships with the division.

## 2022-2023 PSD Community Partnerships

### Health and Wellness Partners:

- Alberta Health Services (AHS):
  - Addictions & Mental Health
  - Harm Reduction
  - Mental Health Capacity Building - Fort Chipewyan
  - Mobile Addictions Counselling
  - Public Health
- Alberta Parenting for the Future (APFA)
- Apple Schools - Fort Chipewyan
- Athletics Alberta - Mini Legends
- Breakfast Clubs of Canada (BCC)
- Canadian Tire Jumpstart
- CASA Child, Adolescent & Family Mental Health
- CHANGE Health
- Community Churches & Faith Organizations
- Everactive Schools
- Family Supports for Children with Disabilities (FSCD)
- Grocery Stores
- Lion's Log Cabin
- Neighborhood Link
- Nuneee Health - Fort Chipewyan
- Parkland Food Bank
- President's Choice Children's Charity
- RCMP- Community Policing- Cst. Gord Marshall
- Spruce Grove Family & Community Support Services (FCSS)
- Spruce Grove Rotarians: Our Community Pantry
- Stony Plain Community and Social Development
- Stony Plain Youth Centre
- TransAlta Tri-Leisure Recreation Centre
- Ukrainian Canadian Social Services
- Westview Health Center
- Westview Primary Care Network (PCN)

### Educational Partners:

- Alberta Fish & Wildlife
- Alberta Health Services: Pediatric Rehabilitation Services
- Before & After School Care Providers
- Building Futures- Coventry Homes
- CASA Child, Adolescent & Family Mental Health
- Community Outreach Assessment & Support Team (COAST)
- Fort Chipewyan Community High School
- Peace Officers and Bylaw Enforcement
- RCMP- School Resource Officer Cst. Bobby Hinman
- Small Centres - Action for Healthy Communities: Settlements Services
- Spruce Grove Public Library
- Stony Plain Public Library - Indigenous healing garden
- Yellowhead Regional Libraries

### Municipal, Indigenous, and Northern Partnerships:

- Athabasca Chipewyan First Nation
- City of Spruce Grove
- Fort Chipewyan Metis Association- Local 125
- Indigenous and Metis Elders
- Mikisew Cree First Nation
- Paul First Nation
- Parkland County
- Town of Stony Plain

### Tri-Municipal Community VTRA & Intervention Protocol Partners:

- Centre for Trauma Informed Practices (CTIP)
- Aboriginal Parent Link
- Alberta Health Services: Addictions and Mental Health
- Alberta Parenting for the Future
- Alberta Justice and Solicitor General
- Children's Services
- City of Spruce Grove
- Evergreen Catholic Schools
- Grande Yellowhead Public Schools
- Living Waters Christian Academy
- Mother Earth Children's Charter School
- Parkland County
- RCMP
- St. Matthew's Lutheran Academy
- Town of Stony Plain
- Unlimited Potential Community Services

### Sunrise Support Partners:

- Alberta Health Services: Addictions and Mental Health
- Alberta Justice and Solicitor General
- Alberta Parenting for the Future
- Children's Services
- FSCD
- RCMP

## Highlighted Community Partnerships

Although this report is not able to delve into all of PSD's partnerships at length, the following Community Partnerships represent a sampling of the strong partnerships that PSD is involved with:

### Youth Mental Health Steering Committee - Integrated Youth Services

PSD sits as a member of the Executive on the Tri-Region Youth Mental Health Steering Committee. This Tri-Region Steering Committee plans and oversees youth mental health coordinated services and sets direction for new and different ways of integrating systems including health, education, social, and community services. Other members include Westview PCN, the Town of Stony Plain, the City of Spruce Grove, Alberta Health Services: Addictions and Mental Health, Children's Services, Evergreen Catholic Schools, the Association of Independent Schools (AISCA), Alberta Parenting for the Future (APFA), and parent representatives. In collaboration with youth and families, and through funding provided by the Canadian Mental Health Association (CMHA), the steering committee guides the development of integrated youth services for youth aged 11 to 24 in the communities of Spruce Grove, Stony Plain, and the greater Parkland Region. The steering committee's mission is to support linkages in the community to ensure that youth get the right help they need at the right place, at the right time through the right resources. The Steering Committee is in the process of drafting a Terms of Reference and formalizing the governance structures to ensure sustainability within the region.

### Alberta Parenting For the Future (APFA)

APFA is a Hub providing information and referral services throughout Parkland County and to provide Spoke Services in multiple areas, including Child and Youth Development, Parent Education, and Family Support. PSD continues to strengthen our partnership with APFA to support students and families. Currently we are partnered on several initiatives and projects including:

- Providing preventative and supportive education sessions for families through our series of *Stronger Together* series.
- Supporting Families with significant needs as a partner at the Sunrise table.
- Collaborating on joint community developmental screenings for preschool aged children.
- Providing joint family sessions for families of students who attend PSDs Early Education programs.
- Supporting students in our Life Academic Work Skills (LAWS) programs to build their work experience skills through projects at the Family Connection Centre.
- Offering opportunities to students at various school sites to participate in the APFA Community kitchen.

### Mental Health Capacity Building Initiative- Helping Hands to Success - Fort Chipewyan

The Mental Health Capacity Building (MHCB) in Schools Initiative is led by Alberta Health Services in collaboration with Alberta Education. The purpose of the initiative is to establish projects that provide the staffing and support required to implement an integrated, school-based, community mental health promotion and prevention program. Athabasca Delta Community School (ADCS) in Fort Chipewyan has been involved with this project since 2007 and has titled their program 'Helping Hands to Success'. Two staff members are responsible for the program planning and delivery, with the support of Division Principal Christine Ross. The program supports children and youth under the age of 19 and their families year round within the community in Fort Chipewyan and is reflective of the needs and resources of the community. Highlighted prevention activities this school year include: Mental health classes in various grades that included social communication and calming strategy activities, a parenting book club, a Parent and Tot night teaching positive affirmation skills, and a drive through mental health event.



## MEMORANDUM

November 29, 2022  
Regular Board Meeting

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<b>TO</b>	Board of Trustees
<b>FROM</b>	Aileen Wagner, Trustee
<b>ORIGINATOR</b>	Aileen Wagner, Trustee
<b>RESOURCE</b>	Trustees, Executive Team and ATA members of TBAC
<b>GOVERNANCE POLICY</b>	Board Policy 8: Board Committees
<b>ADDITIONAL REFERENCE</b>	BP 8: Appendix 8.4 Teacher Board Advisory Committee Terms of Reference
<b>SUBJECT</b>	<b>TEACHER BOARD ADVISORY COMMITTEE (TBAC)</b>

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### PURPOSE

For information. No recommendation required.

### BACKGROUND

The Board of Trustees supports effective consultation and transparent communication with the Board and teacher representatives. The following report outlines the topics from the October 11, 2022, Teacher Board Advisory Committee (TBAC) meeting in which participants shared their perspectives for this purpose.

### REPORT SUMMARY

On October 11, 2022, TBAC met to discuss a number of topics chosen in advance by the Board, administration and ATA Parkland Teachers' Local 10 representatives.

Superintendent Boyce and Deputy Superintendent Francis shared Parkland School Division (PSD) updates on the insurable work hours for salaried staff applying for Employment Insurance and an increase in enrolment.

The ATA provided information on assessments, the My PATH Program in West End schools, Substitute Coverage and two ATA supported events, a Public Education Rally on October 22, 2022 and the ATA Induction Ceremony on October 24, 2022.

TBAC items of discussion included potential collaboration on supporting the four main priorities in the Division. Charter Schools were also a topic of discussion.

Members of TBAC would be pleased to respond to any questions.

AW:kz



## MEMORANDUM

November 29, 2022  
Regular Board Meeting

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<b>TO</b>	Board of Trustees
<b>FROM</b>	Shauna Boyce, Superintendent
<b>ORIGINATOR</b>	Eric Cameron, Trustee
<b>RESOURCE</b>	Scott Johnston, Associate Superintendent
<b>GOVERNANCE POLICY</b>	Board Policy 2: Role of the Board Board Policy 8: Board Committees
<b>ADDITIONAL REFERENCE</b>	BP 2: Stakeholder Engagement and Communication BP 2: Supports and Services BP 8: Appendix 8.1 Governance and Planning Committee Meeting Terms of Reference AP 124: Council of School Councils
<b>SUBJECT</b>	<b>COUNCIL OF SCHOOL COUNCILS (COSC)</b>

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### PURPOSE

For 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 following report is in support of these responsibilities.

### REPORT SUMMARY

On November 1, 2022, the Council of School Councils (COSC) met at the Parkland School Division, Centre for Education, to discuss a number of agenda items decided in advance including School Council Grants and the parameters regarding the use of the grant money.

The Board Report, Office of the Superintendent Report, School Council Reports and the Principal's Report were presented.

LS:kz



## MEMORANDUM

November 29, 2022  
Regular Board Meeting

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

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### 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 November 8, 2022 GPS Meeting.

### REPORT SUMMARY

On November 8, 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)

Meeting held at the Centre for Education, Boardroom, in Stony Plain, Alberta  
On Tuesday, November 8, 2022, at 9:00 AM

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### ATTENDANCE:

Lorraine Stewart, Board Chair  
Jill Osborne, Vice-Chair  
Aileen Wagner, Trustee  
Aimee Hennig, Trustee  
Eric Cameron, Trustee  
Anne Montgomery, Trustee  
Shauna Boyce, Superintendent  
Mark Francis, Deputy Superintendent  
Scott Johnston, Associate Superintendent  
Scott McFadyen, Associate Superintendent  
Dr. Meg Miskolzie, Associate Superintendent  
Jordi Weidman, Director of Strategic Communications  
Keri Zylla, Recording Secretary

### REGRETS:

Paul McCann, Trustee

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## 1. WELCOME & LEARNING MOMENT

- 1.1. Call to Order:** Vice-Chair Osborne called the meeting to order at 8:56 a.m.

Superintendent Boyce provided an update on the students and bus driver involved in the recent bus accident of November 4, 2022.

- 1.2. Land Acknowledgement:** Acknowledgement of Treaty Territory by Vice-Chair Osborne.

- 1.3. Changes to the Agenda:** There were no changes to the agenda.

- 1.4. Approval of the Agenda:**

**MOVED by** Trustee Cameron that the Board of Trustees accept the agenda as presented.

**CARRIED UNANIMOUSLY**

- 1.5. Approval of the September 27, 2022, GPS Minutes:**

**MOVED by** Trustee Wagner that the GPS Minutes of September 27, 2022 be approved as amended.

**CARRIED UNANIMOUSLY**

**Amendments:** 2.4 include "name" after "replacement school"; 3.1.2 strike out everything after the word "Trustees"; 3.6 to say at a future meeting rather than November 8, 2022; 4.2 first paragraph



to start with “At the September 13, 2022, meeting with the Minister”; and 4.3.2 change title to say “Stakeholder Engagement Format and Topics”.

**1.6. School Council Updates:** Trustees shared updates from the School Council Meetings they attended.

**1.7. Learning Moment:**

Vice-Chair Osborne led the committee in a Learning Moment focused on poverty and supporting low-income families through some of the challenges they may experience.

**2. GOVERNANCE**

**2.1. Association Business:** Trustees shared updates on membership associations.

**2.1.1. Alberta School Boards Association (ASBA) Fall General Meeting (FGM) Prep:** Chair Stewart highlighted and discussed resolutions in the ASBA agenda for the upcoming Fall General Meeting. Discussion ensued.

**2.1.2. ASBA Fall General Meeting Draft Resolution:** Chair Stewart reviewed a draft resolution from Parkland School Division for submission at the Fall General Meeting (FGM) and discussed what will go forward at the meeting.

Discussion ensued. The committee will return to this item after printed copies of the updates have been reviewed after lunch.

*Chair Stewart called a recess at 11:02 a.m. Meeting resumed at 11:10 a.m.*

The Board continued to discuss the resolution in preparation for the ASBA FGM.

**2.1.3. ASBA Strategic Plan 2023-2026 Consultation Survey:** Chair Stewart reviewed questions on a survey for the ASBA Strategic Plan and will submit the answers, based on Trustee feedback, on behalf of the Board.

**2.1.4. Public School Boards’ Association of Alberta (PSBAA):**

**Meeting Request:** Chair Stewart shared that PSBAA President, Dennis MacNeil, as well as PSBAA Executive Director and CEO Troy Tait, have requested a meeting with PSD Board of Trustees. The meeting has been scheduled for December 12, 2022, at 2:00 p.m., at Parkland School Division’s Centre for Education.

**Public School Board’s Council (PSBC):** Trustees provided top five advocacy priorities for Trustee Cameron and Trustee Wagner to take back to the November PSBC Meeting.

*Chair Stewart called a lunch recess at 12:05 p.m. Meeting resumed at 12:35 p.m.*

Discussion returned to agenda item 2.1.2. the ASBA Fall General Meeting Draft Resolution. Trustees will receive the document by Wednesday, November 9, 2022 to add comments by the end of Friday, November 11, 2022.

**2.2. United Way Program (Video) and Community Partners:** This agenda item was tabled.

**2.3. 2023 CSBA Congress – Call for Presentations Proposals:** This agenda item was tabled.

- 2.4. Parkland County Joint Meeting Summary – Potential Action Items:** This agenda item was tabled.

*Chair Stewart moved the agenda item 5. In-Camera, to 3., in order to accommodate the tour of the Stony Plain Central Replacement School.*

**3. IN-CAMERA: LABOUR**

**MOVED by** Trustee Cameron to move in-camera at 12:53 p.m.

**CARRIED UNANIMOUSLY**

*Deputy Superintendent Francis, Associate Superintendent Johnston, Associate Superintendent Miskolzie and Mr. Weidman, exited the meeting at 12:53 p.m.*

*Superintendent Boyce and Ms. Zylla exited the In-Camera Meeting at 1:45 p.m.*

**MOVED by** Trustee Hennig to re-enter the GPS Meeting at 2:19 p.m.

**CARRIED UNANIMOUSLY**

**4. STRATEGIC PLANNING**

- 4.1. November 29, 2022 – Stakeholder Engagement Event:** Associate Superintendent Johnston discussed the process and topics of discussion used in past Stakeholder Engagement Events and gathered feedback on format and topics for the November 29, 2022 Stakeholder Engagement Event.

**4.2. Board Advocacy Priorities:**

- 4.2.1. Follow-up from the 2022 Trustee Summit:** This agenda item will be discussed at a future GPS Meeting. Trustees will review list of priorities drafted at the summit and provide ideas for actioning those goals.
- 4.2.2. Advocacy Letters (Wolf Creek letters re: ASCA, Bill 85 and Audit Committee):** This agenda item was tabled.
- 4.2.3. Speaking Notes for Spruce Grove Composite High School Replacement School:** Superintendent Boyce will provide Trustees with speaking notes on the need for a Spruce Grove Composite High School Replacement School.

**5. OPERATIONS AND INFORMATION**

- 5.1. Parkland Village School Reconfiguration Update:** Deputy Superintendent Francis provided information on two items for Trustee consideration.

The first item is reconfiguration of Parkland Village School (PVS) to include Grade 6 students commencing in the 2023-2024 school year. The second item is whether to send students to Prescott Learning Centre or Woodhaven Middle School upon completion of their time at PVS.

A recommendation for consideration will be brought forward at an upcoming Board meeting.

Discussion ensued.

- 5.2. **2021-2022 Support Staff Resignations – Request for Information:** Deputy Superintendent Francis shared more information on the various support staff resignations from the 2021-2022 school year, as requested at the October 11, 2022 Regular Board Meeting. This will come forward to the next GPS meeting in December, for further discussion.

6. **CLOSING**

- 6.1. **Discussion with Superintendent:** Trustees engaged in discussion with Superintendent Boyce regarding any further questions or requests for additional information.
- 6.2. **Topics to come forward to the next Board Meeting:** Parkland Village School configuration.
- 6.3. **Roundtable Discussion:** There was no roundtable discussion.
- 6.4. **Adjournment:** Chair Stewart adjourned the meeting at 2:47 p.m.

**Next meeting:** Tuesday, December 13, 2022, at 1:00 p.m. (*AFTERNOON ONLY*)

**Trustees travelled to the Stony Plain Central Replacement School site for a tour.**

DRAFT



**MEMORANDUM**

November 29, 2022  
 Regular Board Meeting

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**TO** Board of Trustees

**FROM** Jill Osborne, Board Vice-Chair

**ORIGINATOR** Scott McFadyen, Associate Superintendent

**RESOURCE** Jason Krefting, Director Financial Services

**GOVERNANCE POLICY** Board Policy 2: Role of the Board  
 Board Policy 8: Appendix 8.5 Audit Committee Terms of Reference  
 Board Policy 12: Role of the Superintendent

**ADDITIONAL REFERENCE** BP 2: Education Planning and Programming  
 BP 2: Resource Stewardship  
*Education Act s139-s142*

**SUBJECT** **AUDIT COMMITTEE**

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**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 responsibility to annually review and approve the final budget for the ensuing school year and review the audited financial report of the previous school year.

**REPORT SUMMARY**

On Wednesday, November 23, 2022 the Audit Committee reviewed the 2021-2022 Audited Financial Statements, presented by Scott McFadyen, Associate Superintendent of Corporate Supports and Services and Jason Krefting, Director of Financial Services.

The Audit Report was presented by PricewaterhouseCoopers, for the year ending August 31, 2022. The auditors provided a clean unqualified audit opinion of the Parkland School Divisions financial statements for August 31, 2022.

The Audit Committee would be pleased to respond to any questions.

SM:rg