

REGULAR BOARD MEETING

AGENDA

April 9, 2024 at 9:00 A.M.

Live-Streamed for the Public at:

<https://youtu.be/dPVIwPEyrWw>



PARKLAND
SCHOOL DIVISION

Our Vision:

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

PARKLAND SCHOOL DIVISION

Board of Trustees Regular Meeting

April 9, 2024, at 9:00 AM

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

Page Number	A G E N D A
-1-	1. CALL TO ORDER at 9:00 AM 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-	2. APPROVAL OF MINUTES 2.1. Regular Meeting of March 19, 2024
	3. BUSINESS ARISING FROM THE MINUTES
	4. BOARD CHAIR REPORT
	5. SUPERINTENDENT REPORT
-11-	6. ACTION ITEMS 6.1. 2024-2025 Budget Assumptions (Audit Committee)
	<i>Recess Period / Public Question Period</i>
-20- -50-	7. ADMINISTRATIVE REPORTS 7.1. 2023-2024 Second Quarter Financial Report and Forecast (S. McFadyen, J. Krefting) 7.2. French Immersion Report (S. Johnston, L. Madge-Arkininstall, S. Patras)

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-57- -59- -60-	<div>8. TRUSTEE REPORTS</div> <div>8.1. Audit Committee (E. Cameron)</div> <div>8.2. Council of School Councils (J. Osborne)</div> <div>8.3. Governance & Planning Session (L. Stewart)</div> <div>8.4. Alberta School Boards Association (J. Osborne, L. Stewart)</div> <div>8.5. Public School Boards’ Association of Alberta (E. Cameron, A. Hennig)</div> <div>8.6. Chamber of Commerce (L. Stewart)</div>																											
	<div>9. FUTURE BUSINESS</div> <div>9.1. Meeting Dates:</div> <div>Board – Open to the Public:</div> <table><tr><td>May 28, 2024</td><td>-----</td><td>Regular Board Meeting 9:00 AM, Centre for Education <i>(Meeting Live-Streamed for Public)</i></td></tr></table> <div>Committees – Closed to the Public:</div> <table><tr><td>Apr 11-12, 2024</td><td>-----</td><td>PSBC Meeting 8:00 AM, Edmonton</td></tr><tr><td>Apr 16, 2024</td><td>-----</td><td>Governance & Planning Session (GPS) 9:00 AM, Centre for Education <i>(full day)</i></td></tr><tr><td>Apr 16, 2024</td><td>-----</td><td>Teacher Board Advisory Committee 4:15 PM, Centre for Education</td></tr><tr><td>Apr 18, 2024</td><td>-----</td><td>Benefits Committee 3:30 PM, Centre for Education</td></tr><tr><td>Apr 19, 2024</td><td>-----</td><td>ASBA Zone 2/3 Meeting 9:30 AM, Edmonton</td></tr><tr><td>May 08, 2024</td><td>-----</td><td>Audit Committee 1:00 PM, Centre for Education</td></tr><tr><td>May 14, 2024</td><td>-----</td><td>Governance & Planning Session (GPS) 9:00 AM, Centre for Education <i>(full day)</i></td></tr><tr><td>May 24, 2024</td><td>-----</td><td>ASBA Zone 2/3 Meeting 9:30 AM, Edmonton</td></tr></table>	May 28, 2024	-----	Regular Board Meeting 9:00 AM, Centre for Education <i>(Meeting Live-Streamed for Public)</i>	Apr 11-12, 2024	-----	PSBC Meeting 8:00 AM, Edmonton	Apr 16, 2024	-----	Governance & Planning Session (GPS) 9:00 AM, Centre for Education <i>(full day)</i>	Apr 16, 2024	-----	Teacher Board Advisory Committee 4:15 PM, Centre for Education	Apr 18, 2024	-----	Benefits Committee 3:30 PM, Centre for Education	Apr 19, 2024	-----	ASBA Zone 2/3 Meeting 9:30 AM, Edmonton	May 08, 2024	-----	Audit Committee 1:00 PM, Centre for Education	May 14, 2024	-----	Governance & Planning Session (GPS) 9:00 AM, Centre for Education <i>(full day)</i>	May 24, 2024	-----	ASBA Zone 2/3 Meeting 9:30 AM, Edmonton
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	Other:		
	Apr 09, 2024	-----	Council of School Councils 6:30 PM, Centre for Education
	May 14, 2024	-----	Council of School Councils 6:30 PM, Centre for Education
	9.2. Notice of Motion 9.3. Topics for Future Agendas 9.4. Requests for Information 9.5. Responses to Requests for Information		
	10. IN-CAMERA: INTERGOVERNMENTAL RELATIONS, LABOUR		
	11. ACTION IN RESPONSE TO IN-CAMERA		
	12. DELEGATION / PRESENTATION 12.1. Parkland School Division staff will be presenting “Indigenous Peoples Atlas of Canada”.		
	13. ADJOURNMENT		



MINUTES OF THE REGULAR BOARD MEETING

**HELD AT THE PARKLAND SCHOOL DIVISION CENTRE FOR EDUCATION IN
STONY PLAIN, ALBERTA ON TUESDAY, MARCH 05, 2024, AT 9:00 AM**

TRUSTEE ATTENDANCE:

Lorraine Stewart, Chair
Aileen Wagner, Vice-Chair
Aimee Hennig, Trustee
Eric Cameron, Trustee
Jill Osborne, Trustee

ADMINISTRATION ATTENDANCE:

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

GUEST PRESENTERS:

Nealle Dickson, Principal, Woodhaven Middle School
Allison Refugia, Teacher, Woodhaven Middle School
Julia Nickel, Grade 9, Woodhaven Middle School
Kendra Shelton, Grade 9, Woodhaven Middle School
Nehemiah Shessel, Grade 8, Woodhaven Middle School

REGRETS:

Anne Montgomery, Trustee
Paul McCann, Trustee

CALL TO ORDER

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

LAND ACKNOWLEDGEMENT

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 008-2024

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

CARRIED UNANIMOUSLY

APPROVAL OF THE MINUTES

Res 009-2024

MOVED by Trustee Cameron that the minutes of the Regular Meeting held on February 13, 2024, be approved as amended.

CARRIED UNANIMOUSLY

BUSINESS ARISING FROM THE MINUTES

None.

DELEGATION

A delegation of students and staff from Woodhaven Middle School presented 'Woodhaven Performing Arts'.

Board Chair Stewart called a recess at 9:32 a.m. Members of the Delegation exited the meeting. Meeting resumed at 9:40 a.m.

Mr. Blood entered the meeting at 9:40 a.m.

QUESTION PERIOD:

There were no questions submitted to the Board at Board@psd.ca, for the March 5, 2024, Question Period.

BOARD CHAIR REPORT

Board Chair Stewart shared her report.

SUPERINTENDENT REPORT

Superintendent Boyce shared her report.

ACTION ITEMS

Res 010-2024

EDWIN PARR NOMINATION

MOVED by Trustee Hennig that the Board of Trustees recognizes, Isabela Ramos from Graminia School, as the Parkland School Division Edwin Parr nominee to the Alberta School Boards Association Zone 2/3 Edwin Parr Selection Committee, as presented at the Regular Meeting of March 5, 2024.

CARRIED UNANIMOUSLY

Trustee Hennig and Deputy Superintendent Francis provided additional information and responded to questions.

Res 011-2024

FRIENDS OF EDUCATION AWARD NOMINATION

MOVED by Trustee Osborne that the Board of Trustees nominates the Spruce Grove Rotary Community Partners Society for the Friends of Education Award sponsored by the Alberta School Boards Association, in recognition of their dedication and fundamental contribution to student education.

CARRIED UNANIMOUSLY

Trustee Cameron, Trustee Osborne and Trustee Wagner provided additional information and responded to questions.

Res 012-2024

REVISED BOARD POLICY 13: APPEALS TO THE BOARD REGARDING STUDENT MATTERS

MOVED by Vice-Chair Wagner that the Board of Trustees approves the Revised Board Policy 13: Appeals to the Board Regarding Student Matter, as recommended by the Policy Review Committee and presented at the Regular Meeting of March 5, 2024.

CARRIED UNANIMOUSLY

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

Board Chair Stewart called a recess at 10:19 a.m. The meeting resumed at 10:24 a.m.

Mr. Krefting entered the meeting at 10.19 a.m.

Mr. LaBrie entered the meeting at 10:25 a.m.

Res 013-2024

2024-2025 FEES AND ALLOWANCES

MOVED by Trustee Hennig that the Board of Trustees approves the 2024-2025 Fees and Allowances as presented at the Regular Meeting of March 5, 2024.

CARRIED UNANIMOUSLY

Associate Superintendent McFadyen provided additional information and responded to questions.

Mr. Blood exited the meeting at 10:33 a.m.

Res 014-2024

APPOINTMENT OF AUDITOR

MOVED by Trustee Cameron that the Board of Trustees approves the appointment of MNP LLP as the auditors for Parkland School Division for a period of five years at the Regular Meeting on March 5, 2024.

CARRIED UNANIMOUSLY

Trustee Cameron and Superintendent Boyce provided additional information and responded to questions.

Mr. Krefting exited the meeting at 10:37 a.m.

Res 015-2024

RESOLUTION FOR APPOINTMENT TO CANADIAN UNION OF PUBLIC EMPLOYEES (CUPE) LABOUR RELATIONS COMMITTEE FOR 2023-2024

MOVED by Trustee Osborne that the Board of Trustees appoints Board Chair Stewart, Vice-Chair Wagner and Trustee Cameron as the three (3) Trustee representatives for the Canadian Union of Public Employees (CUPE) Labour Relations Committee for the 2023-2024 school year, effective March 5, 2024.

CARRIED UNANIMOUSLY

Superintendent Boyce provided additional information and responded to questions.

Res 016-2024

2024 - 2027 THREE-YEAR CAPITAL PLAN RECOMMENDATION

MOVED by Vice-Chair Wagner that the Board of Trustees approves the Three-Year Capital Plan Recommendation as presented at the Regular Meeting of March 5, 2024.

CARRIED UNANIMOUSLY

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

ADMINISTRATIVE REPORTS

2023-2024 INFRASTRUCTURE MAINTENANCE RENEWAL (IMR) / CAPITAL MAINTENANCE RENEWAL (CMR) EXPENDITURE REPORT

The Board of Trustees received for information, the 2023-2024 Infrastructure Maintenance Renewal (IMR) / Capital Maintenance Renewal (CMR) Expenditure Report.

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

Mr. LaBrie exited the meeting at 11:11 a.m.

NUMERACY REPORT

The Board of Trustees received for information, the Numeracy Report.

Associate Superintendent Johnston and Mr. Patras provided additional information and responded to questions.

Mr. Patras exited the meeting at 11:49 a.m.

STAKEHOLDER ENGAGEMENT REPORT

The Board of Trustees received for information, the Stakeholder Engagement Report.

Associate Superintendent Johnston provided additional information and responded to questions.

TRUSTEE REPORTS

COUNCIL OF SCHOOL COUNCILS

An overview of the meeting was provided.

TEACHER BOARD ADVISORY COMMITTEE

Trustee Cameron shared his report.

ALBERTA SCHOOL BOARDS ASSOCIATION

Trustee Osborne shared her report.

PUBLIC SCHOOL BOARDS' ASSOCIATION OF ALBERTA

There was no report

CHAMBER OF COMMERCE

Board Chair Stewart shared her report.

FUTURE BUSINESS

MEETING DATES:

Board – Open to the Public:

Apr 09, 2024 ----- Regular Board Meeting 9:00 AM, Centre for Education (*Meeting Live-Streamed for Public*)

Committees – Closed to the Public:

Mar 19, 2024 ----- Governance & Planning Session (GPS) 9:00 AM, Centre for Education (*morning only*)

Mar 19, 2024 ----- Student Advisory 12:00 PM, Centre for Education (*afternoon only*)

Mar 22, 2024 ----- ASBA Zone 2/3 Meeting 9:30 AM, Edmonton

Apr 03, 2024 ----- Audit Committee 1:00 PM, Centre for Education

Apr 11-12, 2024 ----- PSBC Meeting 8:00 AM, Edmonton

Apr 16, 2024 ----- Governance & Planning Session (GPS) 9:00 AM, Centre for Education (*full day*)

Apr 16, 2024 ----- Teacher Board Advisory Committee 4:15 PM, Centre for Education

Apr 18, 2024 ----- Benefits Committee 3:30 PM, Centre for Education

Apr 19, 2024 ----- ASBA Zone 2/3 Meeting 9:30 AM, Edmonton

By Invitation:

Apr 04, 2024 ----- Evergreen Catholic Separate School Division and Parkland School Division Joint Meeting 12:00 PM, Centre for Education

Apr 11, 2024 ----- Education Planning Day 8:30 AM, Stony Plain

Apr 17, 2024 ----- City of Spruce Grove and Parkland School Division Joint Meeting 5:00 PM, TBD

Other:

Mar 12, 2024 ----- Council of School Councils 6:30pm, Centre for Education

Apr 09, 2024 ----- Council of School Councils 6:30pm, Centre for Education

NOTICE OF MOTION

There was no notice of motion.

TOPICS FOR FUTURE AGENDAS

There were no topics for future agendas.

REQUESTS FOR INFORMATION

There were no requests for information.

RESPONSES TO REQUESTS FOR INFORMATION

Responses to requests for information from the February 13, 2024, Regular Meeting regarding SOGI 123, Esports and Programs of Choice were shared in the February 27, 2024, Governance and Planning Session (GPS).

IN-CAMERA: LABOUR

Res 017-2024

MOVED by Trustee Cameron that the Board of Trustees move to In-Camera at 12:03 p.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 Wagner, Trustee Hennig, Trustee Cameron, Trustee Osborne, Superintendent Boyce, Deputy Superintendent Francis, Associate Superintendent McFadyen and Ms. Zylla remained in the Boardroom for the In-Camera meeting at 12:03 p.m.

MOTION TO REVERT TO A PUBLIC MEETING

Res 018-2024

MOVED by Trustee Hennig that the Board of Trustees revert to a public meeting at 12:24 p.m.

CARRIED UNANIMOUSLY

Mr. Weidman re-entered the Boardroom at 12:24 p.m. The public meeting and live-stream resumed at 12:25 p.m.

ACTION IN RESPONSE TO IN-CAMERA

THE ALBERTA TEACHERS' ASSOCIATION (ATA), LOCAL 10, RATIFICATION OF THE MEMORANDUM OF AGREEMENT

Res 018-2024

MOVED by Trustee Cameron that the Board of Trustees accepts and ratifies the Local 10, Alberta Teachers' Association (ATA), Memorandum of Agreement reached on January 26, 2024, as recommended by the ATA Labour Relations Committee, and presented at the Regular Board Meeting of March 5, 2024.

CARRIED UNANIMOUSLY

ADJOURNMENT

The meeting was adjourned at 12:28 p.m.



MEMORANDUM

April 9, 2024
Regular Board Meeting

TO	Board of Trustees
FROM	Eric Cameron, Audit Committee Chair
ORIGINATOR	Scott McFadyen, Associate Superintendent
RESOURCE	Jason Krefting, Director Financial Services
GOVERNANCE POLICY	Board Policy 2: Role of the Board Board Policy 8: Board Committees Board Policy 12: Role of the Superintendent
ADDITIONAL REFERENCE	BP 2: Resource Stewardship BP 8: Appendix 8.5 Audit Committee The Education Act
SUBJECT	2024-2025 BUDGET ASSUMPTIONS

PURPOSE

For approval. Recommendation required.

RECOMMENDATION

That the Board of Trustees approves the Budget Assumptions for 2024-2025 as recommended by the Audit Committee and presented at the Regular Meeting of April 9, 2024.

BACKGROUND

The Board of Trustees reviews and approves the budget on an annual basis, performs Board functions required by governing legislation and Ministerial directives, and is responsible to adhere to the Board Annual Work Plan. The Board is required to provide a 2024-2025 budget to Alberta Education by May 31st. These assumptions are used to develop the budget. The 2024-2025 budget assumptions provide information to support these responsibilities.

REPORT SUMMARY

The budget assumptions for the 2024-2025 school year provide the assumptions that the budget is built around. The assumptions include key components of the budget including revenues, allocations to schools, enrolments, and key expenditures including staffing.

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

SM:nm

**Parkland School Division
2024-2025- Budget
Budget Assumptions – April 2024**

The following table outlines the assumptions used to develop the 2024-2025 operating budget for Parkland School Division (PSD), the basis for the assumption and the risk associated if the assumption is not correct.

Category	Assumption	Basis for Assumption	Associated Budget Risk
Alberta Government Funding	Funding is calculated based on the 2024-2025 funding manual.	The funding manual drives the methodology for determining the Provincial funding for PSD.	The risk is high as the provincial government provides 95% of the Division's funding and any changes to provincial funding manual could have a significant impact on PSD.
Enrolment	The Division enrolments are projected to be 12,714 students an increase of 227 students or 1.8% over the September 29, 2023 enrolments.	The Division enrolments have been estimated by advancing students by one grade and applying the average change from grade to grade over the last 5 years. Pre-kindergarten and kindergarten enrolments were based on historical numbers and discussions with the Director of the Early Learning Department.	The risk is high as funding is based on the WMA enrolment, growth is not fully funded until the third year a student enters our Division. As the enrolment projections are provided to Alberta Education in December 2023, PSD may adjust the enrolments as schools forecast their enrolments based on registrations.

**Parkland School Division
2024-2025- Budget
Budget Assumptions – April 2024**

Category

Assumption

Basis for Assumption

Associated Budget Risk

<p>Support Staff- Compensation</p>	<p>Average costs will be budgeted on current salaries.</p> <p>Benefits will be budgeted based on forecasted rates by group (CUPE, IUOE, Non-union Group and Executive)</p>	<p>Average salaries are used for all school-based positions and are determined by using actual salaries for current staffing.</p> <p>Benefit rates include the following changes over the prior year: Canada Pension Plan (CPP)-Cap ↑ \$1,900, CPP Enhancement Program- Rate ↑ 4.0% on next \$4,700 above cap, Life Insurance ↔ 0.0% Accidental Death/Dismemberment ↔ 0.0% Long-term Disability ↑ 3.0% Extended Health ↑ 7.6% Dental ↑ 4.9% Local Authorities Pension Plan ↔ 0.0%</p>	<p>Risk is high.</p> <p>The Canadian Union of Public Employees (CUPE) collective agreement expired August 31, 2023.</p> <p>The International Union of Operating Engineers (IUOE) collective agreement expires August 31, 2024.</p>
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**Parkland School Division
2024-2025- Budget
Budget Assumptions – April 2024**

Category

Assumption

Basis for Assumption

Associated Budget Risk

<p>Teacher compensation</p>	<p>Average teacher compensation (salary + Benefits) is \$110,435 excluding the Alberta Teachers' Retirement Fund (ATRF) Pension of \$9,540.</p> <p>The previous compensation rate budgeted was \$108,483 excluding ATRF.</p>	<p>Actual salaries based on the current centrally negotiated items and the collective bargaining agreement, plus forecasted benefit rates and changes on the grid. The increase in ATA salary is covered by the Government of Alberta.</p> <p>The ATRF pension is not included in the Division's average cost as it is fully funded by the government.</p> <p>Benefit rates include the following changes over the prior year: Canada Pension Plan-Cap ↑ \$1,900, CPP Enhancement Program- Rate ↑ 4.0% on next \$4,700 above cap, Life Insurance ↑ 5% (Rate ⇌ 0%, Discount forfeit of 5%) Extended Disability ↑ 5% (Rate ⇌ 0%, Discount forfeit of 5%) Extended Health ↑ 10.7% (Rate ↑ 10.7%, Discount remains at 5%) Dental ↑ 12.0% (Rate ↑ 12.0%, Discount remains at 5%) Vision ⇌ 0.0% (Rate ⇌ 0.0%, Discount remains at 5%)</p>	<p>Risk is high as a new round bargaining is set to start as the current contract expires August 31, 2024. Also, the mix between new and experienced teachers changes.</p>
<p>Transportation Program</p>	<p>Transportation operates within its funding envelope (grants and fees).</p>	<p>The cost of running the regional transportation system will be supported through transportation grants and transportation user fees. Service will be adjusted as required to operate within the funding envelope.</p>	<p>Risk is high, It is the second year for the new funding model that was announced for the 2023-2024 school year. Changes in ridership rules have been postponed and will take effect September 1, 2025. Other variables, including ridership and the impacts of inflation elevate the risk.</p>

**Parkland School Division
2024-2025- Budget
Budget Assumptions – April 2024**

Category	Assumption	Basis for Assumption	Associated Budget Risk
System Administration	System and Administration is capped and the Division must operate within the cap	<p>System and Administration spending is restricted as per the funding manual.</p> <p>System and Administration covers Board Governance, Office of the Superintendent including Instructional Service and Educational Administration, Business Administration, General Services Management and the administrative building.</p>	Risk is high as the Division does not have very much flexibility to meet emergent items within the administration program including union agreements and higher costs due to inflation.
Fees	School and Transportation fees are set at cost recovery.	The sites forecast fee for the following year based on the best information available at the time.	<p>The risk is high for Transportation fees as final ridership is unknown and the impact of inflation could change rapidly along with changes in funding from the Government of Alberta will cause PSD to look at all of the transportation rates</p> <p>The risk is low for School fees as they are charged on a cost recovery basis and expenditures are adjusted as needed.</p>

**Parkland School Division
2024-2025- Budget
Budget Assumptions – April 2024**

Category

Assumption

Basis for Assumption

Associated Budget Risk

Operating Reserves	The Division maintains operating reserves within the caps identified by Alberta Education.	PSD is required to have a minimum operating reserve balance of 1% of the prior year's total audited operating expenses and a maximum of 6.00% of the prior year's audited operating expenses.	Risk is Moderate as the reserves available to the Division are limited due to the maximum and minimum reserve requirements. This provides less flexibility from one year to the next and any reserves in excess of the operating reserve limits will be clawed back by Alberta Education.
Allocation Model	The Division has an allocation model to distribute revenues to our schools in an equitable manner using a combination of fixed and variable allocations	The fixed allocation provides every school, regardless of size and location, the resources to provide a quality education. The variable allocation provides funding for each student above a base threshold. Other allocations provide funding to address areas that the Division has identified as requiring additional support (K-4, FNMI, CTF, Inclusion).	The risk is moderate as funding is based on the funding manual and the allocations are based on Division needs.
Federal Government Funding	Funding is calculated based on the average of the actual rates received in 2023-24, the funding manual for 2024-25 and the number of students who are expected to attend for the 2024-25 school year.	The federal government calculates the funding based on the Alberta Education funding manual.	The risk is moderate as the actual Federal rates are based on multiple variables and actual enrolments. The final calculation, including the rate and the number of students, is not available until February or March of the following year.

**Parkland School Division
2024-2025- Budget
Budget Assumptions – April 2024**

Category

Assumption

Basis for Assumption

Associated Budget Risk

Inclusive Education	The Division allocates funding to the schools and Student Supports and Services to support Inclusive Education within PSD.	Inclusive Education funds are allocated to support all students within PSD. The funds are used for support and services needed to effectively program for our students. Some examples of supports and services include specialized programs (eg, STEPS classrooms and Relating Everyday Academics & Life Skills (REAL) Program), specialized learning supports, professional development for staff and adapted materials.	Risk is moderate as identified needs continue to grow and put pressure on existing resources, that may require allocations from other priorities.
Athabasca Delta Community School (ADCS)	The school will operate within the funding envelope provided through Alberta Education and tuition paid by Athabasca Chipewyan First Nation and Mikisew Cree First Nation.	The Division has a funding arrangement for ADCS with Alberta Education and tuition agreements with the aforementioned First Nations Bands with students attending the school. Budgets for the school and supporting departments will be done based on the anticipated revenues through these agreements.	Risk is moderate as the actual September enrolments are unknown at the time the budgets are created and the Division is in its second year of operating the school at the time of this budget. Risks are offset by the tuition agreements.
Human Resources	Staffing will be budgeted by site, based on the staffing requirements determined by the site administrator, to meet the needs of the students within the allocations provided to the schools.	Staffing decisions are made according to availability of resources and delivery of educational programming and services.	Risk is moderate as staffing will be based on projected enrolments and school allocations.
Services and Supplies Costs	It is assumed that goods and services costs will increase in 2024-2025. Sites will budget costs within their given allocations.	Inflation has been trending at decade high numbers.	Risk is moderate, inflation will decrease purchasing power.

Parkland School Division
2024-2025- Budget
Budget Assumptions – April 2024

Category

Assumption

Basis for Assumption

Associated Budget Risk

Insurance	Rates increases will be at inflationary level	The Division's insurance reciprocal (ARMIC) expects rate increases to inflationary levels.	Risk is moderate. ARMIC's rates could change based on the plans claim history and catastrophic events across the globe.
Utilities	Utilities have been budgeted based on estimated consumption and current rates.	Current contract rates were used and consumption was estimated based on past experience.	Risk is moderate as a portion of rates are based on market rates.
Operations & Maintenance / Infrastructure Maintenance Renewal Funding	Operations & Maintenance will operate within the funding received for both operating and Infrastructure Maintenance Renewal(IMR)	Operations and Maintenance will adjust projects and services based on the amount of available funding.	Risk is low as funding increase will help to offset inflation, supply chain issues and rising utility costs.



MEMORANDUM

April 9, 2024

Regular Board Meeting

TO	Board of Trustees
FROM	Shauna Boyce, Superintendent
ORIGINATOR	Scott McFadyen, Associate Superintendent
RESOURCE	Jason Krefting, Director Financial Services
GOVERNANCE POLICY	Board Policy 2: Role of the Board Board Policy 12: Role of the Superintendent
ADDITIONAL REFERENCE	Board Annual Work Plan
SUBJECT	QUARTERLY FINANCIAL REPORT – PERIOD ENDED FEBRUARY 29, 2024

PURPOSE

For information. No recommendation required.

BACKGROUND

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

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

The following report is in support of this responsibility.

REPORT SUMMARY

The financial statement included within this package is for the six months ended February 29, 2024. The audited financial statements for the current school year will be presented to the Board in November, 2024. The Management Discussion and Analysis includes an updated forecast and provides variance explanations from the budget.

As of February 29, 2024, revenues year to date were \$79.5M and expenditures year to date were \$75.6M resulting in a surplus of \$3.8M. A surplus of \$2.1M is currently forecast for the year ended August 31, 2024. Approximately \$1.5M will be transferred to capital reserves for required projects.

The Division is projecting an operating reserve before school generated funds of \$4.9M at August 31, 2024.

Administration would be pleased to respond to any questions.

SM:kz



PARKLAND

SCHOOL DIVISION

Management's Discussion and Analysis

February 29, 2024

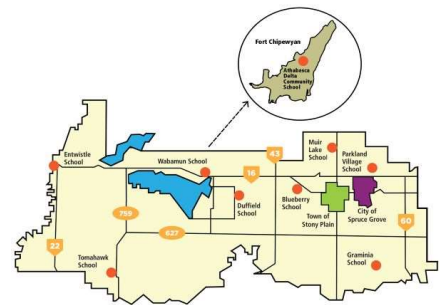
Management's discussion and analysis

The following is a discussion of the financial position and results of operations of Parkland School Division (the Division) for the six months ended February 29, 2024 and should be read with the Division's annual financial statements. The statements have been prepared in accordance with Canadian public sector accounting standards (PSAS).

The Division had a total operating budget of \$154.0 million to provide public education services to over 12,500 students for the 2023-2024 school year. The Division is home to 23 schools and a number of alternative learning options offered through the Connections for Learning.

As of the 2021 Canada Census, the Division's area serves approximately 91,000 residents across a blend of urban and rural communities. Our families live within a 2,450 square kilometer area that extends across the Tri-Municipal Region, including Spruce Grove, Stony Plain, Parkland County and Paul First Nation. With the agreement to be the interim education authority for Athabasca Delta Community School, the northern remote community of Fort Chipewyan in Treaty 8 Territory was added to the mix beginning in the 2022-23 school year.

We are dedicated to minimizing any further impact on schools and the effect on students. Regardless of what student learning looks like moving forward, we are dedicated to providing supportive environments, meaningful experiences and fostering healthy relationships that encourage student development. At Parkland School Division, we always put students first and are dedicated to preparing youth to take their place in a rapidly changing world. This preparation happens through consistent, day-by-day collaborative efforts that lead to positive student outcomes.



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 Division'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.

1. Budget to Actual at February 29, 2024 Analysis

Parkland School Division (the Division) is showing a surplus at Q2 primarily due to the timing of revenues. The Division is planning on utilizing some operating funds for capital projects.

	Budget 2023-24	Actual February 29, 2024	% Change from Budget		Q2 Forecast 2023 - 2024	Variance from Budget	% Change From Budget
REVENUES							
Government of Alberta	\$ 141,860,412	\$ 71,352,891	50.3%		\$ 142,404,554	\$ 544,142	0.4%
Federal Government and First Nations	5,699,074	3,266,242	57.3%		7,846,623	2,147,549	37.7%
Other Alberta school authorities	36,215	45,000	124.3%		36,215	-	0.0%
Fees	3,636,580	2,819,740	77.5%		3,472,422	(164,158)	-4.5%
Other sales and services	874,378	700,423	80.1%		934,228	59,850	6.8%
Investment income	750,000	435,182	58.0%		800,000	50,000	6.7%
Gifts and donations	349,515	592,250	169.4%		814,234	464,719	133.0%
Rental of facilities	161,250	105,794	65.6%		163,365	2,115	1.3%
Fundraising	118,865	141,356	118.9%		210,700	91,835	77.3%
Gains on disposal of capital assets	-	25,243	100.0%		-	-	0.0%
Total revenues	\$ 153,486,289	\$ 79,484,121	51.8%		\$ 156,682,341	\$ 3,196,052	2.1%
EXPENSES BY PROGRAM							
Instruction	\$ 117,289,443	\$ 57,651,741	49.2%		\$ 118,543,949	\$ (1,254,506)	-1.1%
Operations and maintenance	20,063,331	9,105,714	45.4%		19,117,539	945,792	4.7%
Transportation	11,856,152	6,495,294	54.8%		12,079,684	(223,532)	-1.9%
Board & system administration	4,531,007	2,185,200	48.2%		4,498,299	32,708	0.7%
External services	229,758	198,827	86.5%		302,173	(72,415)	-31.5%
Total expenses	\$ 153,969,691	\$ 75,636,776	49.1%		\$ 154,541,644	\$ (571,953)	-0.4%
Operating surplus (deficit)	\$ (483,401)	\$ 3,847,345			\$ 2,140,698	\$ 2,624,099	
EXPENSES BY CATEGORY							
Salaries, wages and benefits	\$ 113,440,213	\$ 56,658,342	49.9%		\$ 113,711,755	\$ (271,542)	-0.2%
Services, contracts and supplies	29,733,414	13,987,776	47.0%		30,008,921	(275,507)	-0.9%
School generated Funds	1,362,840	937,884	68.8%		1,558,342	(195,502)	-14.3%
Infrastructure Maintenance Renewal	1,505,395	332,418	22.1%		1,505,395	-	0.0%
Amortization of capital assets and interest	7,927,829	3,720,355	46.9%		7,757,231	170,598	2.2%
Total expenses	\$ 153,969,691	\$ 75,636,775	49.1%		\$ 154,541,644	\$ (571,953)	-0.4%
SURPLUS/(DEFICIT) BY PROGRAM							
Instruction	\$ (250,001)	\$ 2,367,201			\$ 1,082,808	\$ 1,332,809	
Operations and Maintenance	(233,400)	169,833			195,942	429,342	
Transportation	-	770,006			765,860	765,860	
Board and System Administration	-	68,782			34,714	34,714	
External Services	-	(44,682)			12,500	12,500	
Surplus/(Deficit) from Operations	\$ (483,401)	\$ 3,331,140			\$ 2,091,824	\$ 2,575,225	
School Generated Funds	-	516,205			48,874	48,874	
Total Surplus/(Deficit)	\$ (483,401)	\$ 3,847,345			\$ 2,140,698	\$ 2,624,099	

As of February 29, 2024, revenues to date were \$79.5M and expenditures were \$75.6M resulting in a surplus of \$3.8M. This surplus is comprised of \$3.3M from operations and \$516K in school generated funds. A surplus of \$2.1M is currently forecast for the year ended August 31, 2024. \$1.5M of this surplus will be utilized for capital purchases or transferred to capital reserves for future capital projects.

Revenues

Overall increase in revenues of \$3.2M


Revenues increased by \$3.2M or 2.1% from budget to \$156.7 million.


Key variances are:


Alberta Education – increase of \$544K or 0.4% - Alberta Education revenues increased:


- (\$874K) – Weighted moving average revenues due to decrease in enrolments from budget
- (\$303K) – ADCS student-based funding due to decrease in ADCS enrolments from budget
- (\$118K) -Secondment funding due to fewer seconded staff from budget
- \$131K – Other Alberta Education revenues including dual credit grant (\$50K), French language project grant (\$81K)
- (\$264K) – Learning disruption grant – actual grant was lower than budgeted
- \$40K - Curriculum implementation – Unspent funds were carried forward from prior year
- \$155K – Mental Health in Schools Pilot increased over budget
- \$454K – Education service agreement for students attending a First Nations School
- \$274K – ADCS northern allowance – new allowance that provides additional compensation to staff in Fort Chipewyan to offset high cost of living
- \$973K – Transportation Funding
- \$189K – Supplemental Enrolment Growth Grant
- \$97K – Federal French Funding
- \$69k – Low Incidence Funding


Other Government of Alberta (GOA) – decrease (\$276K) in revenue that offsets amortization expense of supported capital allocations.


 Federal Government – increase of \$2.1M – Federal Government changes include:

 • \$199K - First Nations tuitions due to an increase in students attending schools in PSD other than ADCS over budget

 • \$2.2M - Increase in other Federal Government school-based revenues over budget including Jordan's Principle.

 • (\$258K) – Federal tuitions at ADCS due to a decrease in First Nations students from budget

 Fee Revenue – decrease of (\$164K) – mainly due to a decrease from budget in activity, extra-curricular and non-curricular travel fees and a decrease in transportation fees.


 Other revenues – increase of \$669K – includes sales and services, facility rentals, donations, fundraising and interest revenue. Increase is primarily related to donations (Breakfast Club) and fundraising revenues from budget.

Expenditures


Overall increase in expenditures of \$572K


Expenditures increased by \$572K or 0.4% from budget to \$154.5 million.


Key variances are:


 Salaries, Wages and Benefits – increase of \$272K or 0.2% - Salaries, wages and benefits increased:


Certificated Salaries and Benefits

 • \$106K increase in certificated Staff

 ○ \$178K - increased due to new ADCS allowance to address cost of living offset by new revenues

 ○ \$131K – increase due to Jordan's Principle

 ○ \$67K – increase due to difference between standard and actual costs

 ○ (\$269K) – decrease in substitute costs related to decrease in learning disruption grant

Support Salaries, Wages and Benefits



- \$166K increase in support salary and benefits



- \$126K - increased due to new ADCS allowance to address cost of living offset by new revenues



- \$250K – Increase in Salaries and Benefits due to negotiated union agreements and contracts.



- \$1.3M – Support Staff funded through Jordan's Principle



- (\$886K) – Reallocation of existing positions to support Jordan's Principle and other staff changes at schools



- (\$235K) – decrease in Student Services



- (\$230K) - Decrease in average support cost estimates used in budget compared to actual



- (\$115K) – Decrease in Early Learning as a result of staffing to actual enrolments



- (\$109K) – Decrease in Facilities expenses as some of the costs were capitalized



- \$90K – Increase in staffing including an additional customer support representative and new position to install safety equipment on contracted buses

Services, Contracts and Supplies – increase of \$276K or 0.9%



- (\$1M) transfer of funds earmarked for projects and contingency to capital reserves for capital initiatives.



- (\$734K) decrease to Facilities due to lower utilities and a focus on capital projects



- (\$56K) decrease in legal services



- \$530K increase in other professional/tech services to support Jordan's Principle including contracted supports and assessments



- \$560K increase to schools for a reallocation of funds due to Jordan's Principle funding offset by adjusting to actual enrolments



- \$422K increase to Early Learning due to additional contracted professional services



- \$391K increase in Wellness program due to and increase in Mental Health and Nutrition funding



- \$136K increase in maintenance and repair equipment to purchase safety equipment for transportation offset by a decrease in contracted transportation costs



School Generated Fund (SGF) expenditures – increase of \$196K or 14.3% due to updated estimates by schools.
Increase in expenditures is offset by increase in SGF revenues.



Amortization of property and equipment – decrease of (\$171K) or 2.2% estimates of new amortization in the year decreased from budget.

Surplus/(Deficit) by Program

Instruction (Includes SGF)	Budget	Q2 Forecast	Variance
Revenue	\$ 117,039,442	\$ 119,675,631	\$ 2,636,189
Expenses	117,289,443	118,543,949	1,254,506
Surplus/(Deficit)	(250,001)	1,131,682	1,381,683
Operations and Maintenance			
Revenue	19,829,930	19,313,481	(516,449)
Expenses	20,063,331	19,117,539	(945,792)
Surplus/(Deficit)	(233,401)	195,942	429,343
Transportation			
Revenue	11,856,152	12,845,546	989,394
Expenses	11,856,152	12,079,684	223,532
Surplus/(Deficit)	-	765,862	765,862
Board and System Administration			
Revenue	4,531,008	4,533,012	2,004
Expenses	4,531,007	4,498,299	(32,708)
Surplus/(Deficit)	1	34,713	34,712
External Services			
Revenue	229,758	314,672	84,914
Expenses	229,758	302,173	72,415
Surplus/(Deficit)	-	12,499	12,499
Total Surplus/(Deficit)	\$ (483,401)	\$ 2,140,698	\$ 2,624,099

Instruction – surplus of \$1.1M – The change in the forecasted surplus is the result of the Division forecasting to transfer 1.0M to capital reserves for some Board supported capital initiatives.

Operations and Maintenance – surplus of \$196K is the result of the asset retirement obligation for the year offset by a \$400K operating surplus that will be utilized for the Tomahawk gym project. Operations and Maintenance is forecasting a small surplus from operations.

Transportation – surplus of \$766K is comprised of \$335K that will be used for capital expenditures during the year and \$431K of operating surplus. This is primarily due to several routes that were budgeted for and not operating due to contractors' inability to procure new buses and drivers.

Board and System Administration – surplus of \$35K is mainly due to lower than budgeted legal, travel and subsistence costs for ADCS and the addition of 2 new positions partially offset by lower legal and support services costs.

External Services – deficit of \$12K is mainly due to timing differences. External services revenues are offset by related expenditures.



Financial Position at February 29, 2024

	Actual Balance at February 29, 2024	Actual Balance at August 31, 2023
Financial Assets		
Cash	\$ 14,503,279	\$ 14,215,858
Accounts Receivable	5,460,074	4,428,939
Total Financial Assets	19,963,353	18,644,797
Accounts Payable and Accrued Liabilities	4,434,803	6,938,309
Unspent Deferred Contributions	2,956,643	1,351,892
Employee Future Benefits	394,829	388,600
Asset Retirement Obligation	11,533,137	11,541,663
Total Liabilities	19,319,412	20,220,464
Non-Financial Assets		
Tangible Capital Assets	170,116,923	170,030,195
Inventory	-	-
Prepaid Expenses	908,635	480,804
Total Non-Financial Assets	171,025,558	170,510,999
Spent Deferred Capital Contributions		
	\$ 156,994,270	\$ 158,107,447



The following section is based on a comparative of year to date and prior year end actuals.

As at February 29, 2024 the Division has total financial assets of \$20.0M and liabilities of \$19.3M resulting in net financial assets of \$644K.

Financial assets include

-  • \$14.5M in cash – increase of \$287K - the increase in cash is due to the increase in funding received for projects that hasn't yet been spent.
-  • \$5.5M in accounts receivable – increase of \$1.0M - includes GST receivable, receivables for secondments to other organizations, supported capital receivables and other general receivables. Accounts receivable increased primarily due to accrued receivables for Federal tuition related to (ADCS) and the Millgrove modular project. A portion of this receivable is in arrears and the Division is working with the party to address this.

Liabilities include

-  • \$4.4M in accounts payable and accrued liabilities – decrease of \$2.5M - 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 due to a reduction in accrued liabilities for vendor invoices that have been paid partially offset by an increase in payroll withholdings.
-  • \$3.0M unspent deferred contributions – increase of \$1.6M - is comprised of both restricted operational funding not expended which primarily includes unexpended IMR and Capital Maintenance Renewal (CMR)

funding and small grants from other external sources. Unexpended deferred capital revenue is for contributions received for supported capital projects that has not been spent. The increase this year is primarily due to capital funding received for ADCS and teacherages.



- \$395K in future benefit liabilities – increase of \$6K - is a senior executive retirement plan (SERP) for some current and a former senior executive based on contributions and actuarial valuations offset by payments to retired employees during the year.

Non-financial assets including



- \$170.1M in capital assets – increase of \$87K - increases to capital assets this year include Westview school, modular units for Millgrove school, the CFL Outreach modulars located at Broxton Park school and projects at ADCS and its teacherages. The asset additions are offset by amortization.



- \$909K in prepaid expenses – increase of \$428K - for items and services paid in advance and not yet received. The increase over the prior year is primarily due to prepaid insurance.

Spent deferred capital contributions



- \$157.0M spent deferred capital contributions – decrease of \$1.1M - 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 decrease in spent deferred capital contributions is attributed primarily to the completion of Alberta Infrastructure project at the Westview school.

Accumulated Operating Surplus

		Audited Balance at Sep 1, 2023		Forecasted Surplus (Deficit) 2023-2024		Transfer/Capital Purchases		Projected Balance at Aug 31, 2024
Operating Surplus (deficit)								
Instruction	\$	2,936,331	\$	1,082,808	\$	(985,000)	\$	3,034,139
Administration		1,515,597		34,714				1,550,311
Operations and Maintenance		(64,657)		195,942		(164,869)		(33,584)
Transportation		470		765,860		(335,000)		431,330
External Services		-		12,500		-		12,500
Total Restricted Operating Surplus before SGF		4,387,741		2,091,824		(1,484,869)		4,994,696
Unrestricted Surplus		-		-		-		-
Accumulated Surplus from Operations (Excluding SGF)		4,387,741		2,091,824		(1,484,869)		4,994,696
School Generated Funds		707,659		48,874		-		756,533
Accumulated Surplus from Operations	\$	5,095,400	\$	2,140,698	\$	(1,484,869)	\$	5,751,229
Capital Reserves								
Instruction	\$	4,695,785	\$	-	\$	(1,534,379)	\$	3,161,406
Operations and Maintenance		286,989		-		(89,114)		197,875
Administration		958,388		-		72,005		1,030,393
Transportation		382,908		-		36,745		419,653
External Services		28,385		-		-		28,385
Total Capital Reserves	\$	6,352,455	\$	-	\$	(1,514,743)	\$	4,837,712
Investment in Capital Assets	\$	(619,970)	\$	-	\$	2,999,612	\$	2,379,642
Total Accumulated Surplus	\$	10,827,885	\$	-	\$	-	\$	12,968,583

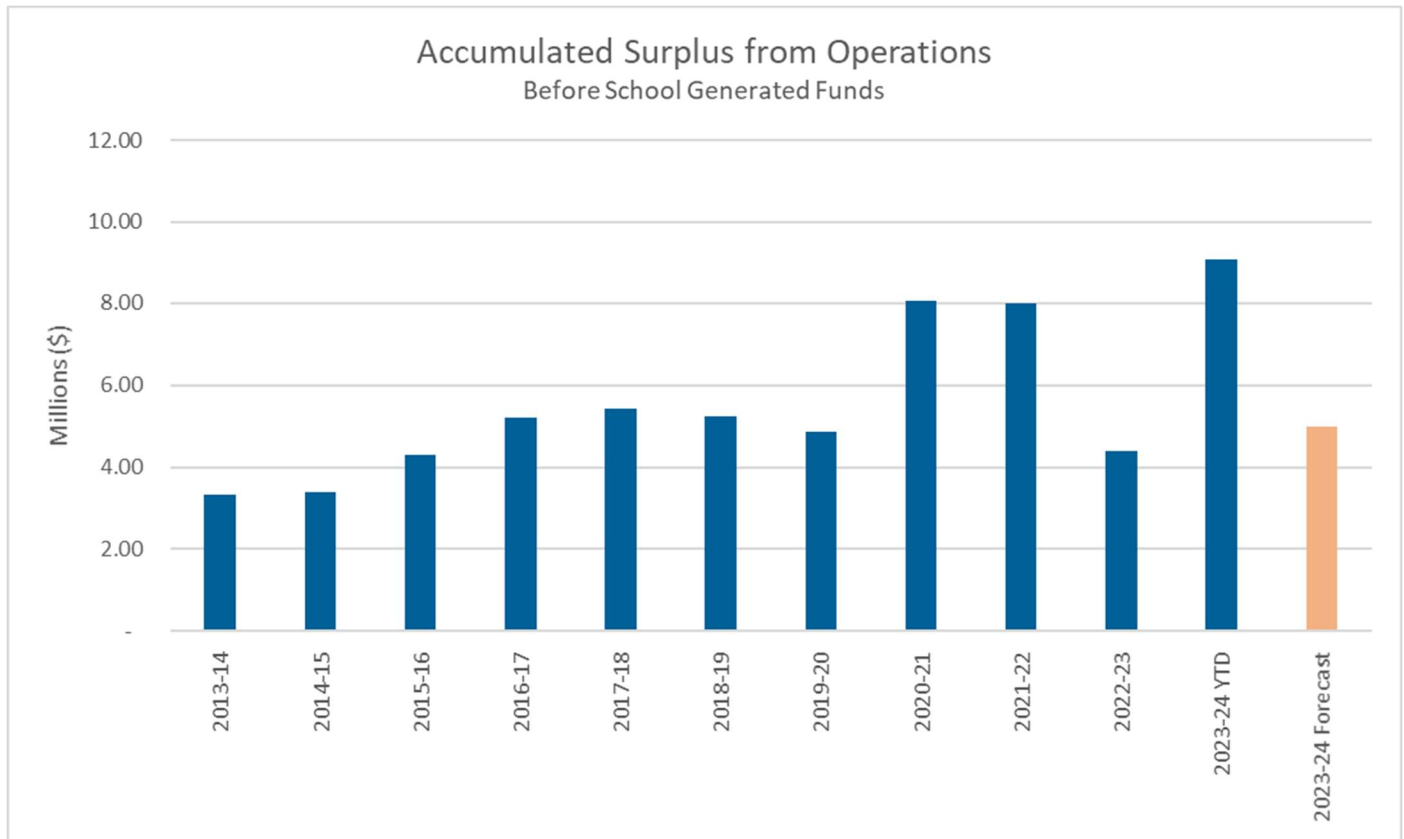
		Balance at Sep 1, 2023		Forecasted Surplus (Deficit) 2023-2024		Transfer/Capital Purchases		Projected Balance at Aug 31, 2024
Operating Surplus (deficit)								
PSD Excluding Athabasca Delta Community School	\$	4,176,376		2,051,089		(1,496,661)		4,730,803
Athabasca Delta Community School		211,365		40,737		11,792		263,894
Total Restricted Operating Surplus before SGF		4,387,741		2,091,825		(1,484,869)		4,994,697
Unrestricted Surplus								
PSD Excluding Athabasca Delta Community School		-		-		-		-
Athabasca Delta Community School		-		-		-		-
Total Unrestricted Surplus		-		-		-		-
Accumulated Surplus from Operations (Excluding SGF)								
PSD Excluding Athabasca Delta Community School		4,176,376		2,051,089		(1,496,661)		4,730,803
Athabasca Delta Community School		211,365		40,737		11,792		263,894
Total Accumulated Surplus from Operations (Excluding SGF)		4,387,741		2,091,825		(1,484,869)		4,994,697
School Generated Funds								
PSD Excluding Athabasca Delta Community School		707,510		48,873		-		756,383
Athabasca Delta Community School		149		0		-		149
Total School Generated Funds		707,659		48,874		-		756,533
Accumulated Surplus from Operations								
PSD Excluding Athabasca Delta Community School		4,883,886		2,099,962		(1,496,661)		5,487,187
Athabasca Delta Community School		211,514		40,737		11,792		264,043
Total Accumulated Surplus from Operations	\$	5,095,400	\$	2,140,699	\$	(1,484,869)	\$	5,751,230

The Accumulated Surplus from Operations before SGF and ADCS is \$4,730,803. Accumulated Surplus from Operations before SGF and ADCS to Expense Ratio Cap ($144,549,920 \times .032 = \$4,625,597$). Transfer of (\$1,484,869) includes a transfer from investment in TCA for ARO of \$250,131 offset by (\$400,000) for Board supported capital expenditures, (\$1,000,000) for capital Board supported expenditures and (\$335,000) for transportation capital purchases.

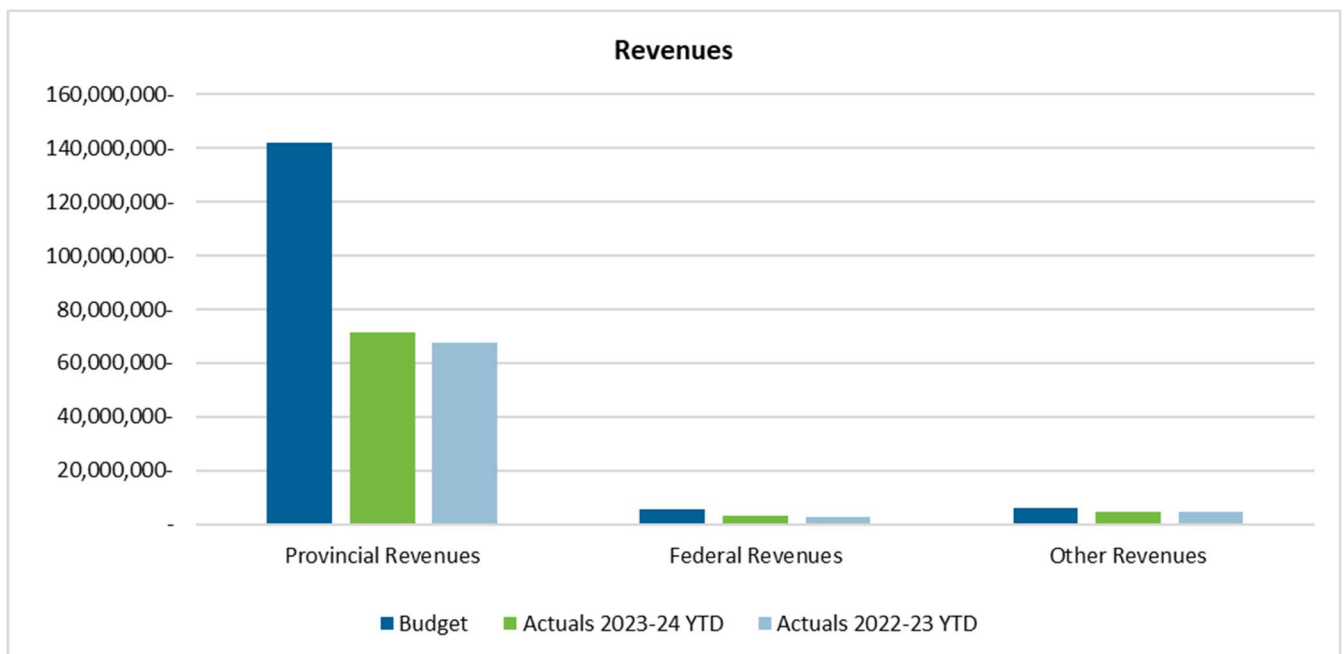
Accumulated surplus includes:

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

3. Results from Operations



3.1 Revenues – comparator to Budget and Actuals to February 29, 2024



3.1.1 Revenue from Provincial Government

Annual Budget	Six Months Ended February 29, 2024	% of Budget	Six Months Ended February 28, 2023	% Change
\$ 141,896,628	\$ 71,397,890	50.3%	\$ 67,391,086	5.9%

The Alberta government is the key revenue source for the Division providing 92% of its revenues. Revenue received from the Government of Alberta was 50.3% 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 5.9% increase from the prior year is primarily due to the increase in base instruction and supports and services grants, increased transportation funding, additional supplemental enrolment growth and federal French funding.

3.1.2 Revenue from Federal Government

Annual Budget	Six Months Ended February 29, 2024	% of Budget	Six Months Ended February 28, 2023	% Change
\$ 5,699,074	\$ 3,266,242	57.3%	\$ 2,948,005	10.8%

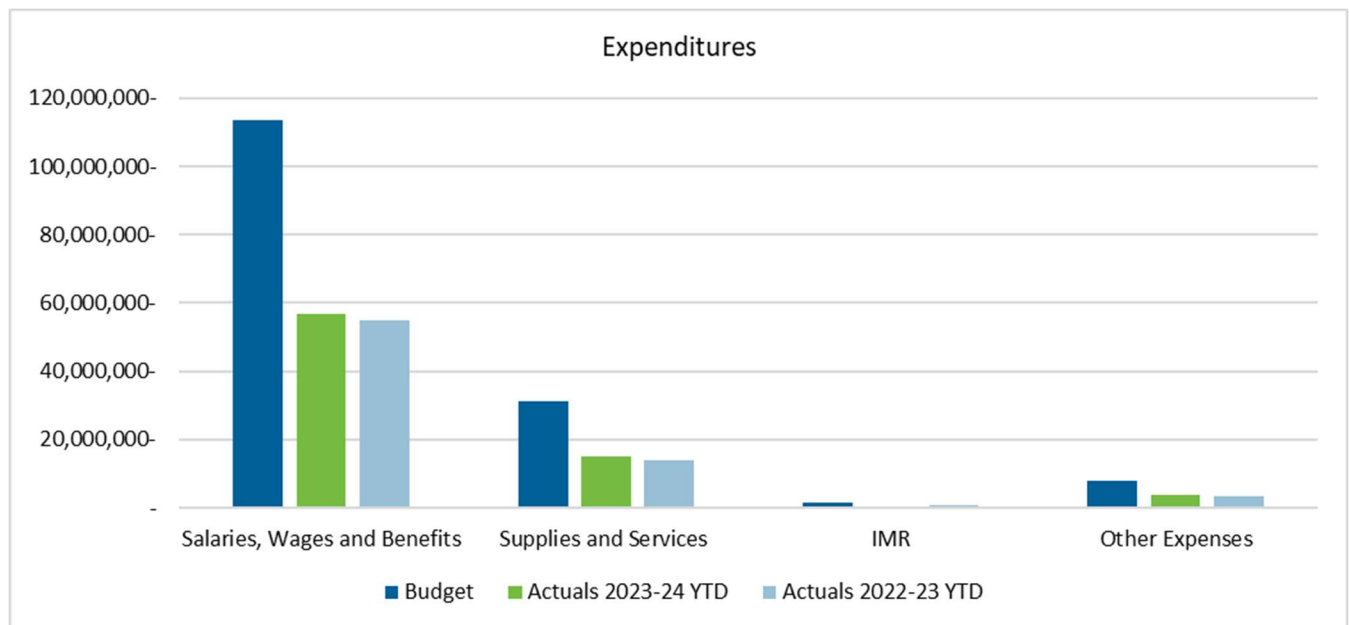
The federal government provides funding for First Nation students. Actual revenues are 57.3% of budget due to additional Jordan's Principle funding. The 10.8% increase from the prior year is primary due to an increase in Jordan's Principle funding due to the new application process.

3.1.3 Other Revenues

Annual Budget	Six Months Ended February 29, 2024	% of Budget	Six Months Ended February 28, 2023	% Change
\$ 5,890,587	\$ 4,819,986	81.8%	\$ 4,726,806	2.0%

Other Revenues for the year are 81.8% of budget as many of the fees are collected up front at the beginning of the year. The 2.0% increase over the prior year is primarily due to higher donation revenue.

3.2 Expenditures - comparator to Budget and Actuals to February 29, 2024



3.2.1 Salaries, Wages and Benefits

Annual Budget	Six Months Ended February 29, 2024	% of Budget	Six Months Ended February 28, 2023	% Change
\$ 113,440,213	\$ 56,658,341	49.9%	\$ 54,925,900	3.2%

Salaries, Wages and Benefits are slightly lower than budget. The 3.2% increase over the prior year is to support additional enrolments in the Division, the teacher salary settlement and staffing required to support Jordan's Principle. Enrolments increased 102 students over the prior year at September 30.

3.2.2 Service, Contracts and Supplies

Annual Budget	Six Months Ended February 29, 2024	% of Budget	Six Months Ended February 28, 2023	% Change
\$ 31,096,253	\$ 14,925,660	48.0%	\$ 13,785,402	8.3%

The Service, Contracts and Supplies (including SGF) are sitting at 48.0% of budget. The decrease is primarily due to lower than budgeted legal, miscellaneous services and support services. The 8.3% increase from the prior year is primarily due to increased contractor costs to address inflation and the addition of 7 new bus routes.

3.2.3 Infrastructure Maintenance Renewal (IMR)

Annual Budget	Six Months Ended February 29, 2024	% of Budget	Six Months Ended February 28, 2023	% Change
\$ 1,505,395	\$ 332,418	22.1%	\$ 834,537	-60.2%

Infrastructure, Maintenance and Renewal expenditures were 22.1% of budget. IMR expenditures do not occur evenly over the year and many projects are done when students are not in the buildings. IMR expenditures were -60.2% lower than the prior year as completing the CFL Outreach modular project was a priority in the first few months of the year.

3.2.4 Other Expenses

Annual Budget	Six Months Ended February 29, 2024	% of Budget	Six Months Ended February 28, 2023	% Change
\$ 7,927,829	\$ 3,720,355	46.9%	\$ 3,419,904	8.8%

Other Expenses include amortization of capital assets and are 46.9% of budget. Estimates of new amortization in the year decreased from budget. The 8.8% increase compared to the prior year is primarily the result of the completion of Westview replacement school and Millgrove modular projects.

3.3 Excess of Revenues over Expenses

Overall, the Division has a surplus of \$3.8M at the end of the second quarter.

Program	Budget 2023-24	February 29, 2024	February 28, 2023
Instruction	\$ (250,001)	\$ 2,367,201	\$ 1,596,374
Administration	-	68,782	166,092
Operations and Maintenance	(233,400)	169,833	(723,780)
Transportation	-	770,006	800,421
External Services	-	(44,682)	(86,388)
Total	(483,401)	\$ 3,331,140	\$ 1,752,719
Add: SGF		516,205	347,435
Total	\$ (483,401)	\$ 3,847,345	\$ 2,100,154

The Instructional Program had a surplus of \$2.4M as a result of the timing of expenditures that will occur later in the year. \$1M of the surplus will be transferred to capital reserves for Board supported capital projects.

The Administration program was in a surplus position of \$69K as the result of the timing of expenditures during the year.

Operations and Maintenance is currently in a surplus of \$170K as a result of the timing of expenditures and transfers to other programs.

The Transportation program is operating at a surplus of \$770K as fee revenue is recognized in the first quarter of the year.

4. Significant Changes and Events

4.1 ADCS

The Division became the interim authority by Ministerial Order of ADCS effective September 1, 2022. The current operating results for PSD include ADCS.

4.2 Labour Relations

There is a new central ATA collective agreement for September 1, 2020 to August 31, 2024. Local bargaining was ratified March 5, 2024.

Negotiations are in progress with the Canadian Union of Public Employees as the existing contract expired August 31, 2023.

The International Union of Operating Engineers (IUOE) collective agreement expired August 31, 2023. A new collective agreement was ratified expiring August 31, 2024.

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 severe 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 uses WMA enrolment funding as well as considerations for utilized space and under-utilized space
 - Transportation grant funding increased by 5% over 2019-20 as Alberta Education is currently developing a new model

- Community
 - These grants are designed to address socio-economic contexts and geographic locations which pose unique challenges to the operation of schools and delivery of educational services
 - Socio-economic status funding
 - Geographic
 - Nutrition
- Jurisdiction
 - System Administration Grant (SAG)
 - Funding to cover governance (Board of Trustees) and central administration costs
 - Targeted grant to support System Administration
 - Amounts can be transferred from the SAG to other grants, but cannot utilize funds from other grants for system administration

4.4 Asset Retirement Obligations (ARO)

An ARO is a legal obligation to record a liability for costs related to the retirement of an asset at the end of its useful life (i.e. remediation of a building containing asbestos). The ARO liability amount of \$11.5M and accumulated amortization of \$8.7M resulting in a net \$2.9M liability was recorded by the Division in the 2022-23 school year when the ARO accounting standard became effective. Each year, the Division will have to review its AROs to account for increasing or decreasing liability revisions if applicable.

The Parkland School Division
INTERIM FINANCIAL STATEMENTS
February 29, 2024

STATEMENT OF FINANCIAL POSITION
As at February 29, 2024

	February 29, 2024	August 31, 2023
FINANCIAL ASSETS		
Cash and cash equivalents	\$ 14,503,279	\$ 14,215,858
Accounts receivable (net after allowances)	5,460,074	4,428,939
Portfolio investments		
Operating		
Endowments		
Inventories for resale		
Other financial assets		
Total financial assets	19,963,353	18,644,797
LIABILITIES		
Bank indebtedness	-	-
Accounts payable and accrued liabilities	4,434,803	6,938,309
Unspent deferred contributions	2,956,643	1,351,892
Employee future benefit liabilities	394,829	388,600
Asset retirement obligations and environmental liabilities	11,533,137	11,541,663
Other liabilities	-	-
Debt		
Unsupported: Debentures	-	-
Mortgages and capital loans		
Capital leases		
Total liabilities	19,319,413	20,220,464
Net financial assets	643,941	(1,575,667)
NON-FINANCIAL ASSETS		
Tangible capital assets	170,116,923	170,030,195
Inventory of supplies	-	-
Prepaid expenses	908,635	480,804
Other non-financial assets	-	-
Total non-financial assets	171,025,558	170,510,999
Net assets before spent deferred capital contributions	171,669,498	168,935,332
Spent deferred capital contributions	156,994,270	158,107,447
Net assets	14,675,228	10,827,885
Net assets	14,675,228	10,827,885
Accumulated operating surplus (deficit)	14,675,228	10,827,885
Accumulated remeasurement gains (losses)	-	-
	\$ 14,675,228	\$ 10,827,885

STATEMENT OF OPERATIONS
For the six months ended February 29, 2024

	Annual Budget 2023-2024	Actual February 29, 2024	Actual August 31, 2023
REVENUES			
Government of Alberta	\$ 141,896,628	\$ 71,397,890	\$ 135,762,065
Federal Government and other government grants	5,699,074	3,266,242	5,066,552
Property taxes	-	-	-
Fees	3,636,580	2,819,740	3,496,712
Sales of services and products	874,377	700,423	1,473,630
Investment income	750,000	435,182	896,019
Donations and other contributions	468,380	733,606	976,385
Other revenue	161,250	131,037	597,877
Total revenues	153,486,289	79,484,118	148,269,240
EXPENSES			
Instruction - ECS	6,104,845	3,293,518	6,359,187
Instruction - Grades 1-12	111,184,595	54,358,223	109,568,450
Operations and maintenance	20,063,331	9,105,714	18,029,618
Transportation	11,856,152	6,495,294	10,868,298
System administration	4,531,009	2,185,200	4,337,791
External services	229,758	198,827	353,164
Total expenses	153,969,690	75,636,775	149,516,508
Annual operating surplus (deficit)	(483,401)	3,847,343	(1,247,268)
Endowment contributions and reinvested income	-	-	-
Annual surplus (deficit)	(483,401)	3,847,343	(1,247,268)
Accumulated surplus (deficit) at beginning of year	9,676,224	10,827,885	12,452,499
Accumulated surplus (deficit) at end of year	\$ 9,192,823	\$ 14,675,228	\$ 10,827,885

STATEMENT OF CASH FLOWS
For the six months ended February 29, 2024

	February 29, 2024	August 31, 2023
CASH FLOWS FROM:		
A. OPERATING TRANSACTIONS		
Annual surplus (deficit)	\$ 3,847,343	\$ (1,247,269)
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	3,720,355	7,061,677
Net (gain)/loss on disposal of tangible capital assets	-	-
Transfer of tangible capital assets (from)/to other entities	-	(264,851)
(Gain)/loss on disposal of portfolio investments		
Spent deferred capital revenue recognition	(3,089,878)	(5,851,310)
Deferred capital revenue write-down / adjustment	-	-
Increase/Decrease in employee future benefit liabilities	6,229	(59,100)
Donations in kind	-	-
	4,484,049	(360,853)
(Increase)/Decrease in accounts receivable	(1,031,135)	(2,568,291)
(Increase)/Decrease in inventories for resale	-	-
(Increase)/Decrease in other financial assets	-	-
(Increase)/Decrease in inventory of supplies	-	-
(Increase)/Decrease in prepaid expenses	(427,831)	51,081
(Increase)/Decrease in other non-financial assets		-
Increase/(Decrease) in accounts payable, accrued and other liabilities	(2,512,032)	2,026,779
Increase/(Decrease) in unspent deferred contributions	1,604,752	(731,652)
		-
Total cash flows from operating transactions	2,117,803	(1,582,936)
B. CAPITAL TRANSACTIONS		
Purchases of tangible capital assets		
Acquisition of tangible capital assets	(2,852,944)	(6,007,101)
Net proceeds from disposal of unsupported capital assets		-
Other (describe)		-
Total cash flows from capital transactions	(2,852,944)	(6,007,101)
C. INVESTING TRANSACTIONS		
Purchases of portfolio investments	-	-
Proceeds on sale of portfolio investments	-	-
Other (describe)	-	-
0	-	-
Total cash flows from investing transactions	-	-
D. FINANCING TRANSACTIONS		
Debt issuances	-	-
Debt repayments	-	-
Increase (decrease) in spent deferred capital contributions	1,022,566	3,671,536
Capital lease issuances	-	-
Capital lease payments	-	-
0	-	-
0	-	-
Total cash flows from financing transactions	1,022,566	3,671,536
Increase (decrease) in cash and cash equivalents	287,425	(3,918,501)
Cash and cash equivalents, at beginning of year	14,215,854	18,134,355
Cash and cash equivalents, at end of year	\$ 14,503,279	\$ 14,215,854

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the six months ended February 29, 2024

	Actual February 29, 2024	Actual August 31, 2023
Annual surplus (deficit)	\$ 3,847,343	\$ (1,247,268)
Effect of changes in tangible capital assets		
Acquisition of tangible capital assets	(2,852,944)	(6,588,114)
Amortization of tangible capital assets	3,720,355	7,061,677
Net (gain)/loss on disposal of tangible capital assets	-	-
Net proceeds from disposal of unsupported capital assets	-	-
Write-down carrying value of tangible capital assets	-	581,014
Transfer of tangible capital assets (from)/to other entities	(954,135)	(7,809,958)
Other changes ARO	-	(613,187)
Total effect of changes in tangible capital assets	(86,723)	(7,368,568)
Acquisition of inventory supplies	-	-
Consumption of inventory supplies	-	-
(Increase)/Decrease in prepaid expenses	(427,831)	51,083
(Increase)/Decrease in other non-financial assets	-	-
Net remeasurement gains and (losses)	-	-
Change in spent deferred capital contributions	(1,113,178)	5,630,185
Other changes	-	(264,851)
Increase (decrease) in net financial assets	2,219,611	(3,199,419)
Net financial assets (net debt) at beginning of year	(1,575,667)	1,623,752
Net financial assets (net debt) at end of year	\$ 643,944	\$ (1,575,667)

SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
For the six months ended February 29, 2024

	ACCUMULATED SURPLUS	ACCUMULATED REMEASUREMENT GAINS (LOSSES)	ACCUMULATED SURPLUS (DEFICIT)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED		School & Instruction Related	
							TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES		
							Operating Reserves	Capital Reserves		
Balance at August 31, 2022	\$ 10,827,885	\$ -	\$ 10,827,885	\$ (619,970)	\$ -	\$ -	\$ 5,095,400	\$ 6,352,455	\$ 3,643,990	\$ 4,695,785
Prior period adjustments:										
		-		-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Adjusted Balance, August 31, 2022	10,827,885	-	10,827,885	(619,970)	-	-	5,095,400	6,352,455	3,643,990	4,695,785
Operating surplus (deficit)	3,847,343		3,847,343			3,847,343				
Board funded tangible capital asset additions				1,450,822			-	(1,450,822)	-	(1,550,513.35)
Board funded ARO tangible capital asset additions								-		
Amortization of tangible capital assets	-			(3,595,277)		3,595,277				
Amortization of ARO tangible capital assets	-			(125,078)		125,078				
Capital revenue recognized	-			3,089,878		(3,089,878)				
Net transfers to operating reserves	-					-	-			
Net transfers from operating reserves	-					(3,972,421)	3,972,421		3,007,423	
Net transfers to capital reserves	-					(505,398)		505,398		317,554
Net transfers from capital reserves	-					-		-		
Restructuring ADCS							-	-		
Approved Transfer to Capital	-		-	-	-					
Balance at February 29, 2024	\$ 14,675,228	\$ -	\$ 14,675,228	\$ 200,375	\$ -	\$ -	\$ 9,067,821	\$ 5,407,031	\$ 6,651,413	\$ 3,462,825

SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
For the six months ended February 29, 2024

	INTERNALLY RESTRICTED RESERVES BY PROGRAM							
	Operations & Maintenance		Board & System Administration		Transportation		External Services	
	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves
Balance at August 31, 2022	\$ (64,657)	\$ 286,989	\$ 1,515,597	\$ 958,388	\$ 470	\$ 382,908	\$ -	\$ 28,385
Prior period adjustments:								
	-	-	-	-	-	-	-	-
	-		-		-	-	-	-
Adjusted Balance, August 31, 2022	(64,657)	286,989	1,515,597	958,388	470	382,908	-	28,385
Operating surplus (deficit)								
Board funded tangible capital asset additions	-	(50,814)	-	(14,495)	-	165,000.0	-	-
Board funded ARO tangible capital asset additions								
Amortization of tangible capital assets								
Amortization of ARO tangible capital assets								
Capital revenue recognized								
Net transfers to operating reserves							-	
Net transfers from operating reserves	169,833		69,840		770,006		(44,682)	
Net transfers to capital reserves		76,023		79,943		31,878		-
Net transfers from capital reserves						-		-
Restructuring ADCS		-						
Approved Transfer to Capital	-		-	-	-	-	-	-
Balance at February 29, 2024	\$ 105,176	\$ 312,198	\$ 1,585,437	\$ 1,023,837	\$ 770,476	\$ 579,786	\$ (44,682)	\$ 28,385

SCHEDULE OF DEFERRED CONTRIBUTIONS
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)
For the six months ended February 29, 2024

	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
Balance at Aug 31, 2022	\$ 4,357	\$ -		\$ 838,032	\$ 842,389	\$ -	\$ -	\$ -	\$ -	\$ -
Prior period adjustments - please explain:	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance Aug. 31, 2022	\$ 4,357	\$ -		\$ 838,032	\$ 842,389	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ 473,704	\$ 473,704	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ (478,845)	\$ (478,845)	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Earnings Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Earnings Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2023	\$ 4,357	\$ -	\$ -	\$ 832,891	\$ 837,248	\$ -	\$ -	\$ -	\$ -	\$ -
Unspent Deferred Capital Contributions (UDCC)										
Balance at Aug 31, 2022	\$ -	\$ 15,155		\$ 240,000	\$ 255,155	\$ -	\$ -	\$ -	\$ -	\$ -
Prior period adjustments - please explain:	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance Aug. 31, 2022	\$ -	\$ 15,155	\$ -	\$ 240,000	\$ 255,155	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year (excluding investment income)	\$ -	\$ 384,377	\$ -	\$ -	\$ 384,377	\$ 1,873,600	\$ -	\$ -	\$ -	\$ 1,873,600
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 434,116	\$ -	\$ -	\$ -	\$ 434,116
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	\$ -	\$ (261,696)	\$ -	\$ (89,408)	\$ (351,104)	\$ (668,690)	\$ -	\$ -	\$ -	\$ (668,690)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC closing balance at August 31, 2023	\$ -	\$ 137,836	\$ -	\$ 150,592	\$ 288,428	\$ 1,639,026	\$ -	\$ -	\$ -	\$ 1,639,026
Total Unspent Deferred Contributions at November 30, 2022	\$ 4,357	\$ 137,836	\$ -	\$ 983,483	\$ 1,125,676	\$ 1,639,026	\$ -	\$ -	\$ -	\$ 1,639,026
Spent Deferred Capital Contributions (SDCC)										
Balance at Aug 31, 2022	\$ 2,084,797	\$ 6,357,085	\$ -	\$ 3,314,983	\$ 11,756,865	\$ 145,988,070	\$ -	\$ -	\$ -	\$ 145,988,070
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance Aug. 31, 2022	\$ 2,084,797	\$ 6,357,085	\$ -	\$ 3,314,983	\$ 11,756,865	\$ 145,988,070	\$ -	\$ -	\$ -	\$ 145,988,070
Donated tangible capital assets				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects					\$ -	\$ 954,135				\$ 954,135
Transferred from DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from UDCC	\$ -	\$ 261,696	\$ -	\$ 89,408	\$ 351,104	\$ 668,690	\$ -	\$ -	\$ -	\$ 668,690
Amounts recognized as revenue (Amortization of SDCC)	\$ (145,258)	\$ (176,785)	\$ -	\$ (22,620)	\$ (344,663)	\$ (2,704,794)	\$ -	\$ -	\$ -	\$ (2,704,794)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain: ADCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDCC closing balance at August 31, 2023	\$ 1,939,539	\$ 6,441,996	\$ -	\$ 3,381,771	\$ 11,763,306	\$ 144,906,101	\$ -	\$ -	\$ -	\$ 144,906,101

SCHEDULE OF DEFERRED CONTRIBUTIONS
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)
For the ended

	Other Sources				Total
	Gov't of Canada	Donations and grants from others	Other	Total other sources	
Balance at Aug 31, 2022	\$ -	\$ -	\$ 254,348	\$ 254,348	\$ 1,096,737
Prior period adjustments - please explain:	-	-	-	-	\$ -
Adjusted ending balance Aug. 31, 2022	\$ -	\$ -	\$ 254,348	\$ 254,348	\$ 1,096,737
Received during the year (excluding investment income)	\$ -	\$ -	\$ 48,708	\$ 48,708	\$ 522,412
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ (111,114)	\$ (111,114)	\$ (589,959)
Investment Earnings Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Earnings Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2023	\$ -	\$ -	\$ 191,942	\$ 191,942	\$ 1,029,190
Unspent Deferred Capital Contributions (UDCC)					
Balance at Aug 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ 255,155
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance Aug. 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ 255,155
Received during the year (excluding investment income)	\$ -	\$ -	\$ 2,783	\$ 2,783	\$ 2,260,760
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ 434,116
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	\$ -	\$ -	\$ (2,783)	\$ (2,783)	\$ (1,022,577)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC closing balance at August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ 1,927,454
Total Unspent Deferred Contributions at November 30, 2022	\$ -	\$ -	\$ 191,942	\$ 191,942	\$ 2,956,644
Spent Deferred Capital Contributions (SDCC)					
Balance at Aug 31, 2022	\$ -	\$ -	\$ 362,512	\$ 362,512	\$ 158,107,447
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance Aug. 31, 2022	\$ -	\$ -	\$ 362,512	\$ 362,512	\$ 158,107,447
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects	\$ -	\$ -	\$ -	\$ -	\$ 954,135
Transferred from DOC	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from UDCC	\$ -	\$ -	\$ 2,783	\$ 2,783	\$ 1,022,577
Amounts recognized as revenue (Amortization of SDCC)	\$ -	\$ -	\$ (40,422)	\$ (40,422)	\$ (3,089,878)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain: ADCS	\$ -	\$ -	\$ -	\$ -	\$ -
SDCC closing balance at August 31, 2023	\$ -	\$ -	\$ 324,873	\$ 324,873	\$ 156,994,269

SCHEDULE OF PROGRAM OPERATIONS

REVENUES	for the six months ended February 29, 2024								August 31, 2023
	Instruction		Instruction	Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grades 1-12							
Alberta Education	\$ 3,050,058	\$ 51,203,047	\$ 54,253,105	\$ 5,957,888	\$ 6,124,909	\$ 2,214,072	\$ -	\$ 68,549,973	\$ 130,391,223
Alberta Infrastructure	-	-	-	2,695,179	-	-	9,615	2,704,794	5,124,323
Other - Government of Alberta	-	98,123	98,123	-	-	-	-	98,123	201,519
Federal Government and other government grants	10,595	2,553,804	2,564,399	552,593	94,328	39,861	15,061	3,266,242	5,066,552
Other Alberta school authorities	-	45,000	45,000	-	-	-	-	45,000	45,000
Out of province authorities	-	-	-	-	-	-	-	-	-
Alberta municipalities-special tax levies	-	-	-	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-	-	-	-
Fees	267,450	1,530,825	1,798,275	-	1,021,465	-	-	2,819,740	3,496,712
Other sales and services	15,545	632,333	647,878	4,223	24,598	50	23,674	700,423	1,473,630
Investment income	-	435,182	435,182	-	-	-	-	435,182	896,019
Gifts and donations	-	551,828	551,828	40,422	-	-	-	592,250	684,467
Rental of facilities	-	-	-	-	-	-	105,794	105,794	186,322
Fundraising	-	141,356	141,356	-	-	-	-	141,356	291,918
Gains on disposal of tangible capital assets	-	-	-	25,243	-	-	-	25,243	-
Other	-	-	-	-	-	-	-	-	411,555
TOTAL REVENUES	\$ 3,343,647	\$ 57,191,498	\$ 60,535,145	\$ 9,275,547	\$ 7,265,299	\$ 2,253,983	\$ 154,145	\$ 79,484,118	\$ 148,269,240
EXPENSES									
Certificated salaries	\$ 1,613,763	\$ 31,764,202	\$ 33,377,965			\$ 261,186	\$ 20,900	\$ 33,660,051	\$ 65,553,561
Certificated benefits	228,928	6,849,272	7,078,200			\$ 66,587	-	7,144,787	14,964,179
Non-certificated salaries and wages	1,098,594	7,909,350	9,007,945	2,072,673	401,646	\$ 987,681	24,208	12,494,152	21,804,196
Non-certificated benefits	271,626	2,195,527	2,467,153	567,548	76,138	\$ 248,512	-	3,359,350	6,144,048
SUB - TOTAL	3,212,911	48,718,352	51,931,263	2,640,221	477,785	1,563,963	45,108	56,658,341	108,465,984
Services, contracts and supplies	80,606	5,198,297	5,278,903	3,309,207	5,985,630	540,235	144,103	15,258,078	33,988,847
Amortization of supported tangible capital assets	-	-	-	3,080,263	-	-	9,615	3,089,878	5,851,309
Amortization of unsupported tangible capital assets	-	317,554	317,554	76,023	31,878	79,943	-	505,398	946,777
Amortization of supported ARO tangible capital assets	-	-	-	-	-	-	-	-	-
Amortization of unsupported ARO tangible capital assets	-	124,020	124,020	-	-	1,058	-	125,078	263,591
Unsupported interest on capital debt	-	-	-	-	-	-	-	-	-
Other interest and finance charges	-	-	-	-	-	-	-	-	-
Losses on disposal of tangible capital assets	-	-	-	-	-	-	-	-	-
Other expense	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	3,293,518	54,358,223	57,651,741	9,105,714	6,495,294	2,185,200	198,827	75,636,775	149,516,508
OPERATING SURPLUS (DEFICIT)	\$ 50,129	\$ 2,833,275	\$ 2,883,404	\$ 169,833	\$ 770,006	\$ 68,782	\$ (44,682)	\$ 3,847,343	\$ (1,247,268)



MEMORANDUM

April 9, 2024
Regular Board Meeting

TO	Board of Trustees
FROM	Shauna Boyce, Superintendent
ORIGINATOR	Scott Johnston, Associate Superintendent
RESOURCE	Linda Madge-Arkininstall, Division Principal, Literacy and Lifelong Learning Shaye Patras, Division Principal, Numeracy and Achievement
GOVERNANCE POLICY	Board Policy 1: Division Foundational Statements Board Policy 2: Role of the Board Board Policy 12: Role of the Superintendent
ADDITIONAL REFERENCE	BP 1: Vision, Foundational Statements BP 2: Education Planning and Programming <i>Education Act: 19-23, 33, 196-197</i>
SUBJECT	FRENCH IMMERSION REPORT

PURPOSE

For information. No recommendation required.

BACKGROUND

The Board is charged with the responsibility of providing, for its students and their parents, an education system organized and operated in the students' best interests. It exercises this responsibility through setting of local educational policy and the wise use of resources. Within Alberta's French immersion programs of study, students learn to communicate effectively in French across various situations through reading, writing, listening, speaking, and analyzing texts. By engaging with diverse materials from around the world, they gain exposure to different cultures and viewpoints, enhancing their understanding of the global Francophone community. This program fosters open-mindedness, a sense of belonging, and appreciation of Canada's linguistic diversity, while promoting the personal and cognitive benefits of bilingualism or multilingualism.

REPORT SUMMARY

This French Immersion Report provides an overview of the successes and challenges that contribute to our current student performance in French Immersion.

Administration would be pleased to respond to any questions.

SJ:kz



INSTRUCTIONAL SERVICES: FRENCH IMMERSION REPORT

APRIL, 2024

Presented to the Board of Trustees, April 9, 2024

Scott Johnston, Associate Superintendent, Education and System Services

Resources: Linda Madge-Arkininstall, Division Principal, Literacy and Lifelong Learning, and

Shaye Patras, Division Principal, Numeracy and Achievement

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

BACKGROUND

Our students' ability to access a supportive and meaningful French Immersion program supports the Division's Mission: Our core values of excellence in achievement and our learning opportunities that are purposeful, essential, relevant, authentic, and responsive live daily within our French Immersion Programs.

As French is one of Canada's two official languages, learning French is considered important to enhance opportunities for living and working throughout Canada and the world, as well as to foster a greater understanding between French-speaking and English-speaking Canadians. Alberta Education encourages opportunities for all Alberta students to learn French by making available alternative French language programs such as French immersion and French as a second language courses. (Alberta Education, 2024).

As a Program of Choice within Parkland School Division, French Immersion not only facilitates the development of highly proficient oral and written French skills but also offers a rich immersion experience in French culture.

FRENCH IMMERSION IN PARKLAND SCHOOL DIVISION

As outlined in the table below, PSD grade 6 students achieved below the Provincial Average on all Provincial Achievement Tests (PATs) at both the Acceptable Standard and the Standard of Excellence in both the 2021-22 and 2022-23 school years. Additionally, PSD saw a decline year over year in the percentage of students achieving the Acceptable Standard in English Language Arts, Sciences, and Études Sociales. PSD did see an increase in the percentage of Grade 6 students achieving the Acceptable Standard year over year in French Language Arts and Mathématiques.

As outlined in the table below, PSD grade 9 students achieved below the Provincial average on all Provincial Achievement Tests in the 2021-22 and 2022-23 school years with the exception of English Language Arts in 2022-23 where PSD exceeded the Province by 2.4%. Additionally, PSD gr 9 students achieved below the provincial average at the Standard of Excellence in all subjects during both the 2021-22 and 2022-23 school years, with the exception of French Language Arts in 2021-22 where PSD exceeded the province by 0.8%.

PSD grade 9 students demonstrated improvement year over year at the Acceptable Standard in English Language Arts, French Language Arts, Mathématiques and Sciences.

PROVINCIAL ACHIEVEMENT TESTS								
	2021-2022				2022-2023			
	PSD		AB		PSD		AB	
	Acceptable %	Excellence %	Acceptable %	Excellence %	Acceptable %	Excellence %	Acceptable %	Excellence %
English Language Arts 6	90.8	25.4	95.9	28.6	86.1	8.9	95.6	29.6
French Language Arts 6	55.7	1.9	76.9	10.6	64.2	0.9	77.6	12.5
Mathématiques 6	62.6	8.1	77.5	15.2	71.7	8.5	78.0	17.6
Sciences 6	53.0	8.0	73.3	15.9	50.0	2.8	67.3	12.8
Études Sociales 6	46.0	6.0	66.5	12.5	34.9	1.9	64.3	11.6
English Language Arts 9	95.5	16.7	95.7	24.2	98.5	13.2	96.2	26.9
French Language Arts 9	61.3	10.7	73.5	9.9	74.3	7.1	76.1	10.9
Mathématiques 9	44.0	14.7	71.4	23.9	49.3	5.8	71.7	20.8
Sciences 9	62.2	13.5	78.7	22.0	62.9	10.0	78.7	20.3
Études Sociales 9	59.5	17.6	74.2	19.5	54.3	7.1	69.5	15.7

TEACHING AND LEADING: STRATEGIC PLANNING FOR IMPROVED RESULTS

In our commitment to improving French Immersion learning outcomes, Instructional Services has implemented intentional strategic approaches. This involves continuous collaboration between school administration and Instructional Services, resulting in several key initiatives:

- French Immersion Language Arts and Literature [FILAL] and Numeracy Results Review: We conduct reviews of literacy and numeracy results with each school, collaboratively determining professional development plans to address specific needs.
- Literacy and Numeracy Screens in French: Implementation of screens to inform programming and to target instruction for French Immersion students.
- FILAL and Numeracy Lead Teachers: Designated Literacy and Numeracy Leads in schools, initiated in the 2021-2022 school year, continue to meet as a cohort, focusing on literacy and numeracy topics, sharing insights with their respective staff on professional development days and supporting colleagues' instruction within classrooms.
- French Immersion Resource Development: A lead French Immersion working group was formed, creating resources such as a French phonological awareness screen, GB+ reading targets, and a French Immersion reading behavior checklist guide for teachers.
- Division-Wide Writing Rubrics and Writing Scope and Sequence: We collaborate to develop French writing rubrics for grades K-4.
- Division-Wide Resources: Collaboration with administration and literacy and numeracy lead teachers resulted in the creation of centralized literacy resources within each school, facilitating easy access to school-wide research-based resources.

Identification and alignment of Numeracy and Science resources (such as *Idello*) in the French language have been a focus of this work.

- Professional Development Sessions in French: Accessing French-speaking facilitators through our regional consortia has enhanced the professional learning opportunities offered to our teachers and has supported our teachers' language skills.
- Allocation of Additional Funding: Acknowledging the challenge of ensuring adequate teaching and student resources for French Immersion programs has resulted in additional funding being provided to French Immersion schools to support curriculum implementation.
- French Language Assistants: Accessing grant funding through the Official Languages in Education Program (OLEP) to provide one French Language Assistant to each of Ecole Broxton Park School, Ecole Meridian Heights School, and Spruce Grove Composite School has supported the language development of our students.
- Allocation of Additional Learning Loss Funding: Acknowledging the unique challenges faced by immersion learners through remote learning during the COVID pandemic has resulted in additional learning loss funding being provided to schools for French Immersion students.

These initiatives demonstrate our dedication to strategic planning and ongoing efforts to enhance French Immersion programming within Parkland School Division.

ONGOING CHALLENGES

Parkland School Division continues to experience challenges within our French Immersion program that we are working to address.

Staffing:

- Hiring qualified French Immersion teachers is an ongoing challenge for PSD. The average number of applicants for French Immersion job postings within PSD in the 2023-24 school year was 12. Alternatively, the average number of applicants for job postings in similar schools within Spruce Grove (Copperhaven School was used as a comparable) and Stony Plain (Westview as a comparable) was 62 applicants;
- An insufficient number of substitute teachers are qualified to teach in French Immersion classrooms. This shortage further complicates the ability to provide a truly immersive language experience for our students. Currently there are 347 substitute teachers on the PSD sub list, with 31 indicating that they will substitute for a French Immersion teacher; however, several of these 31 substitute teachers do not speak French;
- Some teachers, hired within our French Immersion programs, may lack pre-service training in second language instruction; and
- As shown in the chart below, Campus St. Jean (the francophone campus of the University of Alberta) has also experienced a decline in enrollment.

Campus St. Jean – Student Enrollment Data					
Elementary			Secondary		
2021-2022	2022-2023	2023-2024	2021-2022	2022-2023	2023-2024
197	186	155	112	105	100

While enrolment levels are beginning to stabilize post-COVID, French Immersion registration has seen a decline from pre-COVID levels. School Administration reports a decrease in the number of kindergarten cohorts at both École Broxton Park School & École Meridian Heights School. Pre-COVID École Broxton Park School and École Meridian Heights School report having 4 cohorts of Kindergarten students, as opposed to the current 3 and 2 cohorts respectively.

PSD FRENCH IMMERSION ENROLLMENT						
Grade	École Broxton Park		École Meridian Heights		Spruce Grove Composite High	
	2022-2023	2023-2024	2022-2023	2023-2024	2022-2023	2023-2024
K	63	59	34	33	-	-
1	86	61	41	34	-	-
2	72	84	41	41	-	-
3	65	60	44	41	-	-
4	48	60	49	41	-	-
5	63	49	39	46	-	-
6	65	63	39	34	-	-
7	56	69	40	35	-	-
8	50	51	32	39	-	-
9	31	43	42	30	-	-
10	-	-	-	-	49	45
11	-	-	-	-	49	42
12	-	-	-	-	31	47
Total	599	599	371		129	134

- We note an increase in students transitioning out of French Immersion into English language programming in grades 4-6.
 - Administration speculates that this is a lingering result of the struggles that French Immersion students and parents faced in online learning during COVID.
- Administration at Ecole Meridian Heights School and Ecole Broxton Park School have indicated that there may be several “pull factors” that contribute to Grade 9 French Immersion students choosing to leave the program in Grade 10. Students attending French Immersion at EMHS report that transitioning to Memorial Composite High School provides several benefits including:
 - Remaining with friends;
 - Staying within the community of Stony Plain;

- Receiving programming in English, which can be an easier academic experience; and
- Reducing travel time to school, especially for those who live in the west-end communities, such as Duffield, Wabamun, Entwistle, and Tomahawk.

Additional perceptions:

- School feedback received from parents indicates that there are misconceptions about immersion programs and the school's role in supporting their children as French Immersion learners;
- Similar to English stream classes within Parkland School Division, French Immersion classrooms are seeing an increase in the complexity of the needs of students. This can pose additional challenges in an immersion setting as students are not receiving support in the language of instruction at home; and
- A limited ability to provide language instruction during COVID has proven challenging in French Immersion settings. After receiving only 1 hour/day of instruction in the French language during remote learning, students returned to their classrooms with lagging language skills. This has led to questions from parents as to why their children in French Immersion classrooms may have to be working harder than their English-streamed peers.

ACHIEVEMENTS AND CELEBRATIONS

Parkland School Division French Immersion programs experienced success in the following areas:

- Starting in the 2023-24 academic year, Spruce Grove Composite High School (SGCHS) offered a science course in French. Additionally, for the 2024-25 school year, Biology 20 will be available in French;
- Students enrolled in the French Immersion program in High School will have the opportunity in 2024-25 to take Biology 20, French Language Arts, Sciences, and Études Sociales;
- Staff are actively focusing on small group literacy and numeracy targeted instruction;
- French Language Assistants were provisioned to provide targeted language work with students;
- Providing Professional Learning opportunities in French for PSD French Immersion teachers serves to strengthen the language skills of our teachers; notably, this is extremely well received by these teachers;
- A small working group of French Immersion teachers collaborates to focus on writing rubrics and resources;
- Collaboration with other school divisions allows for sharing of resources, pacing guides and scope and sequence documents;
- Cultural activities such as 'Francophète', trips to Quebec, French Musicians and performers all continue to build our students' appreciation for French Culture. Similarly, trips to France and Normandy for French Immersion High School students

allow our students to experience French culture and build their language skills in an authentic setting;

- French Immersion resources are available from the Alberta Regional Professional Development Consortia [ARPDG], and staff members are exploring and implementing the resources; and
- Many Parkland School Divisions French Immersion graduate students have continued their education at Campus St Jean, with some returning to serve as teachers within our school communities.



MEMORANDUM

April 09, 2024

Regular Board Meeting

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

PURPOSE

Information. No recommendation is required

BACKGROUND

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

REPORT SUMMARY

On Tuesday, March 5, 2024 the Audit Committee met to approve the recommendation to the Board for appointment of a new external auditor. The Division completed a Request for Proposal for external audit services in February resulting in bids being submitted and evaluated. MNP LLP received the highest score based on experience, services proposed and cost.

The Audit Committee recommended the appointment of MNP LLP as the external auditors for Parkland School Division.

On Wednesday, April 3, 2024 the Audit Committee met to discussed the 2024-2025 Budget Process and Timelines. The Board Governance Budget was reviewed and no changes were recommended.

There was conversation held around the in-camera session with the auditors and a conversation will be added to the May 8, 2024 Audit Committee Meeting Agenda.

Administration provided an update on Accounts Receivable to the Audit Committee.

The Audit Committee approved the recommendation of the Budget Assumptions to the Board at the Regular Board Meeting on April 9, 2024.

Administration would be pleased to respond to any questions.

SM:nm



MEMORANDUM

April 9, 2024
Regular Board Meeting

TO	Board of Trustees
FROM	Shauna Boyce, Superintendent
ORIGINATOR	Lorraine Stewart, Board Chair
RESOURCE	Scott Johnston, Associate Superintendent
GOVERNANCE POLICY	Board Policy 2: Role of the Board Board Policy 8: Board Committees
ADDITIONAL REFERENCE	BP 2: Stakeholder Engagement and Communication BP 2: Supports and Services AP 124: Council of School Councils
SUBJECT	COUNCIL OF SCHOOL COUNCILS (COSC)

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 Tuesday, March 12, 2024, the Council of School Councils (COSC) met at the Parkland School Division (PSD), Centre for Education, to discuss a number of agenda items decided in advance including: collaboration opportunities for school councils, the Alberta School Council Association (ASCA) Conference and Annual General Meeting (AGM), and the 2024 ASCA Resolutions. The Committee also approved the minutes from the February 6, 2024 meeting.

The Board Report, Office of the Superintendent Report and Principal Report were presented.

LS: nm



MEMORANDUM

April 09, 2024
Regular Board Meeting

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

PURPOSE

For information. No recommendation required.

BACKGROUND

The purpose of the Governance and Planning Committee is to provide an opportunity for all Trustees to engage in dialogue on generative governance, strategic planning, advocacy, student engagement and operational understanding. The Superintendent reports directly to the corporate Board and is accountable to the Board of Trustees for the conduct and operation of the Division. The following report shares the unapproved Minutes from the March 19, 2024, GPS Meeting.

REPORT SUMMARY

On March 19, 2024, the Governance and Planning Committee met to discuss a number of topics, chosen 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, March 19, 2024, at 9:00 AM

Attendance:

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

Aimee Hennig, Trustee

1. WELCOME & LEARNING MOMENT

- 1.1. **Call to Order:** Board Chair Stewart called the meeting to order at 8:58 a.m.
- 1.2. **Land Acknowledgement:** Chair Stewart acknowledged Treaty Territory.
- 1.3. **Changes to the Agenda:** Remove agenda item 1.6 Learning Moment and move agenda item 2.1 Spruce Grove Composite High School Update to 3.2.3 under Advocacy.
- 1.4. **Approval of the Agenda:**
MOVED by Vice-Chair Wagner that the Board of Trustees accept the agenda as amended.

CARRIED UNANIMOUSLY

- 1.5. **Approval of the February 27, 2024, GPS Minutes:**
MOVED by Trustee Osborne that the GPS Minutes of February 27, 2024, be approved as amended.

CARRIED UNANIMOUSLY

Amendment: Remove the second “the” from “*Add the following the sentence to the end*” in agenda item 1.4, and in agenda item 4.5 reference that the meeting was an ASBA hosted event with the Minister of Education, not the Premiere.

2. OPERATIONS & INFORMATION

- 2.1. Parkland County joint Use Agreement:** Associate Superintendent McFadyen shared a draft Joint Use Agreement between Parkland County and Parkland School Division and provided an overview of what the agreement entails. Parkland County will discuss the agreement at their Governance & Priorities Committee Meeting April 2nd, and vote on the agreement at their Council Meeting April 9th. Discussion ensued.
- 2.2. Education Planning Day Overview:** Associate Superintendent Johnston reviewed the participant packages for Education Planning Day and discussed an overview of the day's activities. Discussion ensued.

3. GOVERNANCE

3.1. Association Business

- 3.1.1. Alberta School Boards Association (ASBA)** Board Chair Stewart shared highlights from the 'ASBA Educational Priorities and Updates from the Ministry of Education' meeting on March 18, 2024. Some of the issues discussed with the Minister of Education included gender identity, student and staff wellness, new curriculum as well as the approved resources and support for educators. Board Chair Stewart shared some of the feedback provided at the meeting from the tables and from the Minister. Discussion ensued.

Board Chair Stewart shared that she will be giving a presentation on mental health at the next ASBA Zone 2/3 Meeting.

- 3.1.2. Public School Boards' Association of Alberta (PSBAA)** Trustee Cameron shared feedback from the Trustees and Superintendent Boyce regarding the three greatest challenges of rural school boards, as well as some possible solutions to the challenges. Some of the challenges shared included funding, transportation, recruitment and retention of teachers and mental health and well-being. Discussion ensued.

3.2. Advocacy: Board Chair Stewart discussed actions and progress for the following advocacy items:

- 3.2.1. Rural Education:** Discussion included stakeholder engagements, meetings with municipalities, examining historical data of small schools and their community areas, expand programming options, review academic success and wellness, and recruitment and retention of staff.

- **West End Schools Engagement:** April 23rd, Trustees will host an engagement, along with Parkland County, for West End School stakeholders to discuss and support the "Rural Advantage".
- **PSBAA Research Paper:** This agenda item was tabled.

- 3.2.2. Election 2025:** Trustees discussed recruitment for Trustees for the 2025 Election, including: Available access to an online election handbook, clarity on Trustee duties and responsibilities, political forums, video and information pamphlets. Discussion ensued.

- 3.2.3. Spruce Grove Composite High School Replacement School:** Chair Stewart shared that we have expressed our disappointment as a Board and will continue to advocate, meet, and collaborate with political officials regarding construction funding. Discussion ensued.

3.3. School Council Updates: This agenda item was tabled.

4. STRATEGIC PLANNING

- 4.1. Meeting with Evergreen Catholic School Division:** Board Chair Stewart requested Trustees share areas of common interest for the upcoming joint meeting with Evergreen Catholic School Division, on April 4, 2024.

5. CLOSING

- 5.1. Discussion with Superintendent:** Trustees engaged in discussion with Superintendent Boyce regarding any further questions or requests for additional information.
- 5.2. Topics to come forward to the next Board Meeting include:** There were no topics suggested for the next Board Meeting.
- 5.3. Roundtable Discussion:** Board Chair Stewart closed the session with a roundtable discussion.
- 5.4. Adjournment:** Board Chair Stewart adjourned the meeting at 11:46 a.m.

Next meeting: Tuesday, April 16, 2024, at 9:00 a.m. *(FULL DAY)*