

## MINUTES

### THE BOARD OF TRUSTEES OF PALLISER SCHOOL DIVISION

#### REGULAR MEETING

BT20231128

DATE: November 28, 2023

9:00 a.m

Virtual

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**Trustees in Attendance:** Lorelei Bexte, Chair  
Tony Montana, Vice-Chair  
Debbie Laturnus, Trustee  
Mike Oliver, Trustee  
Sharon Rutledge, Trustee

**Staff in Attendance:** Dave Driscoll, Superintendent  
Tom Hamer, Deputy Superintendent  
Audrey Kluin, Associate Superintendent  
Cindy Rogers, Director of Learning  
Wesley Lebeau, Communications Officer

**Recording:** Michelle Taylor

**1. CALL TO ORDER**

Board Chair, Lorelei Bexte, called the meeting to order at 9:01 a.m.

**2. MOVE TO *IN-CAMERA***


**Resolution # BT20231128 - 01**

**Moved by: Trustee Tony Montana**

That the meeting moves *In-Camera*, at 9:01 a.m., pursuant to Section S64(3) of the Education Act, and Division 2 of Part 1 of the Freedom of Information and Protection of Privacy Act, and Revised Statutes of Alberta 2000, Chapter S-3 and amendments thereto, to discuss Privileged Information with regards to identified In-Camera Items.

**CARRIED**

Chairperson: 

Secretary Treasurer: 

**MOVE OUT OF *IN-CAMERA***

**Resolution #BT20221128 - 02**

**Moved by: Trustee Sharon Rutledge**

That the meeting moves out of *in-camera* at 10:07 a.m.

**CARRIED**

**3. ADOPTION OF AGENDA**

**Resolution # BT20231128 - 03**

**Moved by: Trustee Sharon Rutledge**

That the agenda be adopted as presented.

**CARRIED**

**4. BUSINESS ARISING FROM *IN-CAMERA***

There were no motions arising from *in-camera*.

**5. ACTION/DISCUSSION ITEMS**

**5.1. Approval of 2022-2023 Audited Financial Statements**

The Audit Committee reviewed the 2022-2023 Audit Report with the KPMG auditors on November 24, 2023. The auditors were satisfied with the information reviewed. The Audit Committee recommended that the Board accept the 2022-2023 Audit.

**Resolution # BT20231128 - 04**

**Moved by: Trustee Tony Montana**

That at the recommendation of the Audit Committee, the Board approves the audited financial statements for the 2022-2023 school year as presented.

**CARRIED**

**Resolution # BT20231128 - 05**

**Moved by: Trustee Mike Oliver**

That the Board accept the Audited Financial Statement Report as presented.

**CARRIED**

*The Audited Financial Statements Report is included in these minutes on page 4.*

**5.2. Approval of the 2022-2023 Palliser School Division Annual Education Results Report (AERR)**

The Board of Trustees reviewed the draft 2022-2023 Annual Education Results Report (AERR) at the November 14, 2023, Regular Meeting. The Learning

Chairperson:



Secretary Treasurer:



Services team has finalized the AERR which is ready to submit to Alberta Education.

**Resolution # BT20231128- 06**

**Moved by: Trustee Debbie Latusus**

That the Board approves the 2022-2023 Palliser School Division Annual Education Results Report and directs Administration to submit the report to Alberta Education.

**CARRIED**

**6. ADJOURNMENT**

Being no further business before the Board, the meeting was adjourned at 10:15 a.m.

Chairperson:

*Louise E Bente*

Secretary Treasurer:

*[Signature]*

**AUDITED FINANCIAL STATEMENTS**

**Summary Report**



**THE PALLISER  
SCHOOL DIVISION**

**2022/2023**

**AUDITED FINANCIAL  
STATEMENTS**

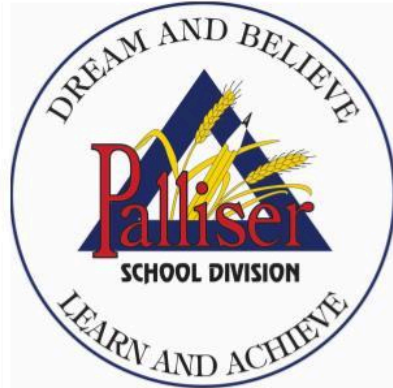
***FACTS AND FIGURES***

Chairperson:

*Louise E Bente*

Secretary Treasurer:

*[Signature]*



## AFS Operating Surplus/(Deficit)

- Current AFS 2022/23 - \$3,958,621
  - 3.57% of Annual Revenues
- Prior Years
  - 2021/22 Restated - (\$389,891) Deficit, (0.38%)
  - 2020/21 - \$392,160 Surplus, 0.39%
  - 2019/20 - \$702,608 Surplus, 0.74%
  - 2018/19 - \$1,420,951 Surplus, 1.44%
  - 2017/18 - (\$1,787,761) Deficit, (1.85%)
- \$4,296,688 Surplus 2018-2023

Chairperson:

*Louise E Bente*

Secretary Treasurer:

*[Signature]*

## 2021-2022 Restatement

Effective September 1, 2022, the School Division adopted the new accounting standard PS 3280, Asset Retirement Obligations, and applied the standard using the modified retroactive approach with restatement of prior year comparative information.

On the effective date of the standard, the School Division recognized the following to conform to the new standard;

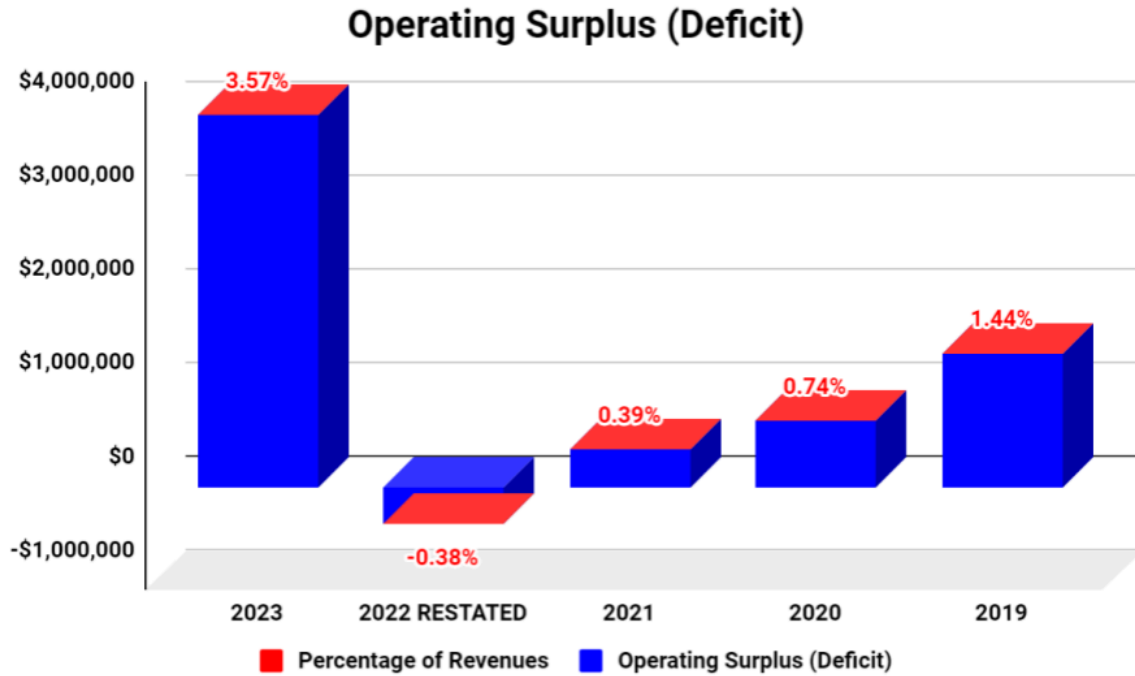
- Asset retirement obligations, adjusted for accumulated accretion to the effective date;
- Asset retirement cost capitalized as an increase to the carrying amount of the related tangible capital assets in productive use;
- Accumulated amortization on the capitalized cost; and
- Adjustment to the opening balance of the accumulated surplus/deficit.

Chairperson:

*Louise E Bente*

Secretary Treasurer:

*[Signature]*



Chairperson: *Louise E Bente*   Secretary Treasurer:



# AFS Operating Surplus/(Deficit)

Detailed by Program

Instruction  
Plant Operations & Maintenance  
Transportation  
Board & System Administration

Chairperson:

*Louise E Bente*

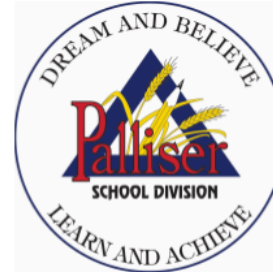
Secretary Treasurer:

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## Instruction (PreK - Grade 12)

- Surplus of \$4,273,339, 4.70% (0.60%, 2022) of Instruction Revenue
- Budgeted \$122,739 Surplus
- Actual vs. Budget \$4,150,600 difference
  - \$1.0M Decrease in anticipated clawback
  - \$865,000 Increase in alternative program revenues
  - \$860,000 Increase in AB ED targeted funding
  - \$330,000 Increase in Federal revenue
  - -\$155,000 Increase in uncertificated staffing
  - \$655,000 Certificated cost savings
  - -\$300,000 Increase in computer hardware
  - \$680,000 Increase in international income
  - \$410,000 Increase in interest income
  - -\$197,000 Increase in liability & accident insurance
- 72.2% (73.6%, 2022) of spending on Cert Staff
- 16.4% (16.3%, 2022) of spending on Uncert Staff



Chairperson:

*Louise E Bente*

Secretary Treasurer:

*[Signature]*

## Instructional staffing statistics as presented on Audited Financial Statements

YEAR	SCHOOL BASED CERTIFICATED FTE	SCHOOL BASED SUPPORT STAFF FTE
2022-2023	518	306
2021-2022	508	310
2020-2021	497	306

Chairperson:

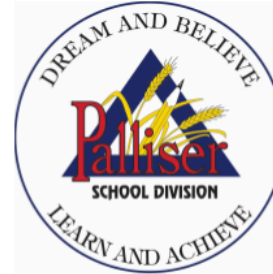
*Louise E Bente*

Secretary Treasurer:

*[Signature]*

## Plant Operations & Maintenance

- Deficit of -\$745,745, -6.78% (-10.15%, 2022) of PO&M Revenue
- Budgeted -\$1,170,708 Deficit
- Actual vs. Budget \$424,963 difference
  - \$175,000 Decrease in salary costs
  - \$130,000 Fresh air grant
  - \$250,000 Property & liability insurance savings
  - -\$60,000 Utility increases
  - -\$65,000 Increase in fuel and supplies
  - -\$95,000 ARO amortization and accretion
  - \$100,000 Decrease in building expenses



Chairperson:

*Louise E Bente*

Secretary Treasurer:

*[Signature]*

## Transportation

- Surplus of \$439,951, 9.20% (7.42%, 2022) of Transportation Revenues
- Budgeted \$233,103 Surplus
- Actual vs. Budget, \$206,848 difference
  - \$241,000 Fuel Price Contingency funding
  - \$129,000 Increase in other revenue
  - -\$232,000 Increase in bus driver salary costs
  - \$68,000 Savings in services contracts and supplies



Chairperson:

*Louise E Bente*

Secretary Treasurer:

*[Signature]*

## Board & System Administration

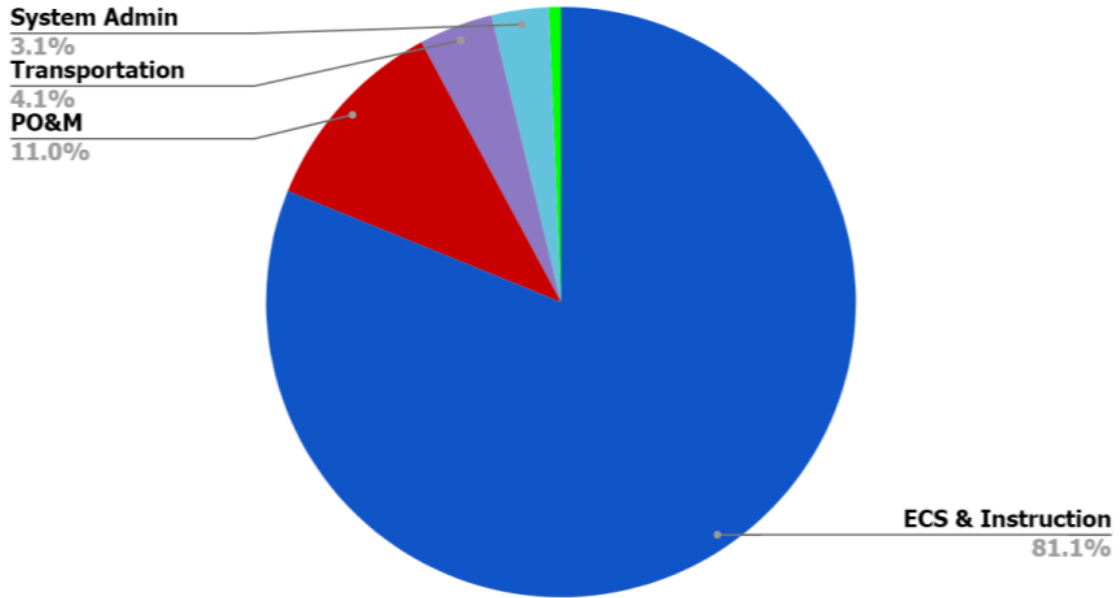
- Deficit of \$13,058, -0.39% (0.88%, 2022) of Admin Revenues
- Budgeted \$79,512 Surplus
- Actual vs. Budget, -\$92,570 difference
  - -\$29,000 in additional trustee salary expenses
  - -\$64,000 Increase in central office support staff



Chairperson: *Louise E Bente* Secretary Treasurer:

*[Signature]*

### 2022 - 2023 Expenditure Comparative



Chairperson: *Louise E Berte* Secretary Treasurer:



## Accumulated Operating Surplus

• 2022/2023 Accumulated Operating Surplus of \$12,867,473 is comprised of:

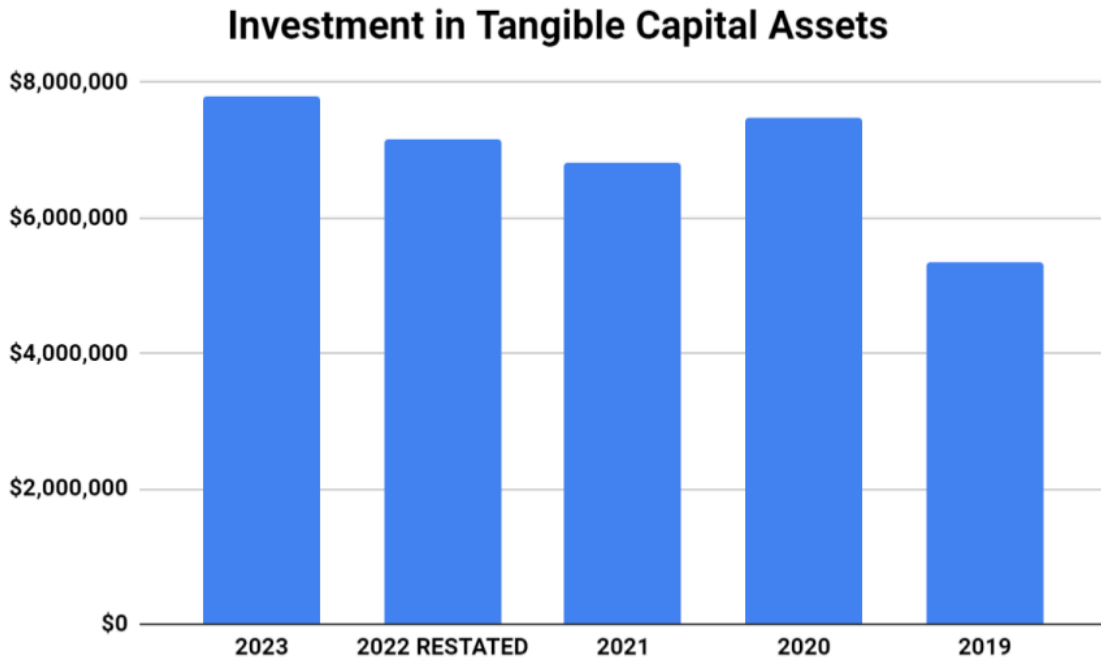
- Investment in tangible capital assets
  - \$7,799,088, 60.61%
- Endowments
  - \$91,369, 0.71%
- Operating Reserves
  - \$4,184,613, 32.52%
- Capital Reserves
  - \$792,403, 6.16%

Chairperson:

*Louise E Bente*

Secretary Treasurer:

*[Signature]*



Chairperson: *Louise E Bente* Secretary Treasurer:



## Accumulated Operating Surplus & Capital Reserves

- Operating surplus & capital reserves allow the Board to respond to capital purchases and operational needs which include:
  - Bus purchases - Four 71 passenger units and one accessibility bus budgeted for 2023-2024
  - Fleet vehicle purchases (instruction, PO&M, admin & transportation) - 2 maintenance vehicles budgeted for 2023-2024
  - Equipment purchases (mowers, trailers, transportation equipment)
  - Technology evergreening equipment. Classroom displays, photocopiers, access points, teacher units and maintaining student to chromebook ratios - 900 new chromebook devices budgeted for 2023-2024
  - School furniture upgrading to flexible learning environments

Chairperson:

*Louise E Bente*

Secretary Treasurer:

*[Signature]*

## Operating Reserves

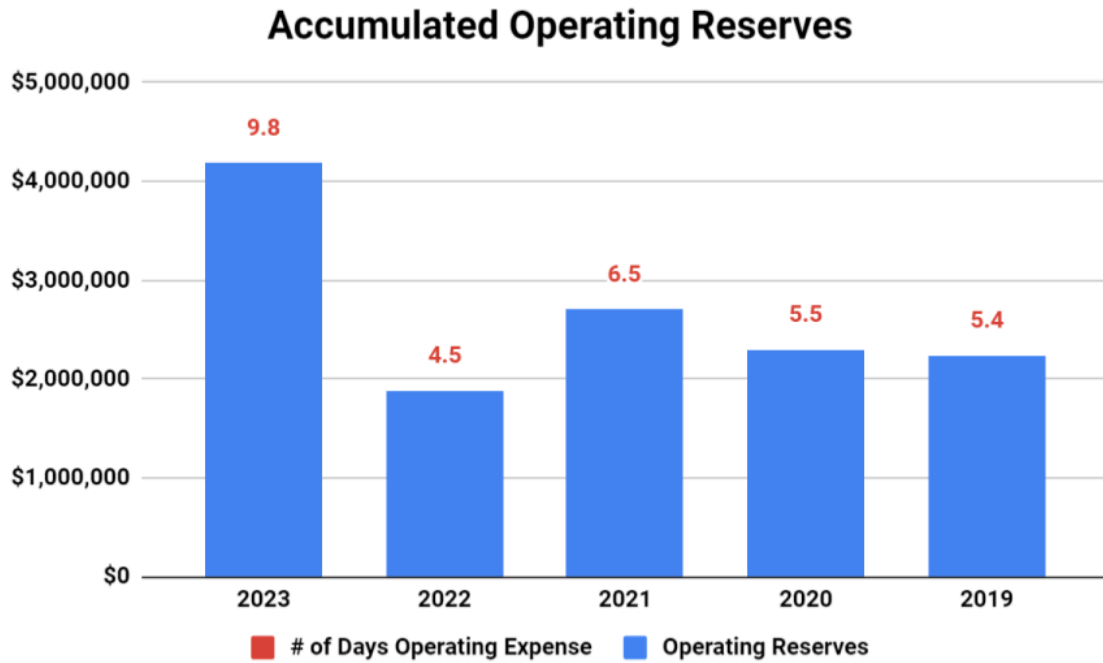
- \$4,184,612 (\$1,879,100 - 2022) which includes
  - \$591,343 in school site reserves
    - Used to upgrade classroom furniture and equipment, augment staffing allocation and technology allocations
  - \$358,940 in international reserves
    - Used to purchase/maintain Coach buses and supplement supports at sites with International populations including augmenting staffing allocation
  - \$3,234,329 in evergreening and contingency reserve
    - Used to maintain evergreening efforts in technology and classroom infrastructure as well as any unanticipated funding changes or unsupported contractual requirements
    - Contingency also covers any approved or realised budget deficits in the future

Chairperson:

*Louise E Bente*

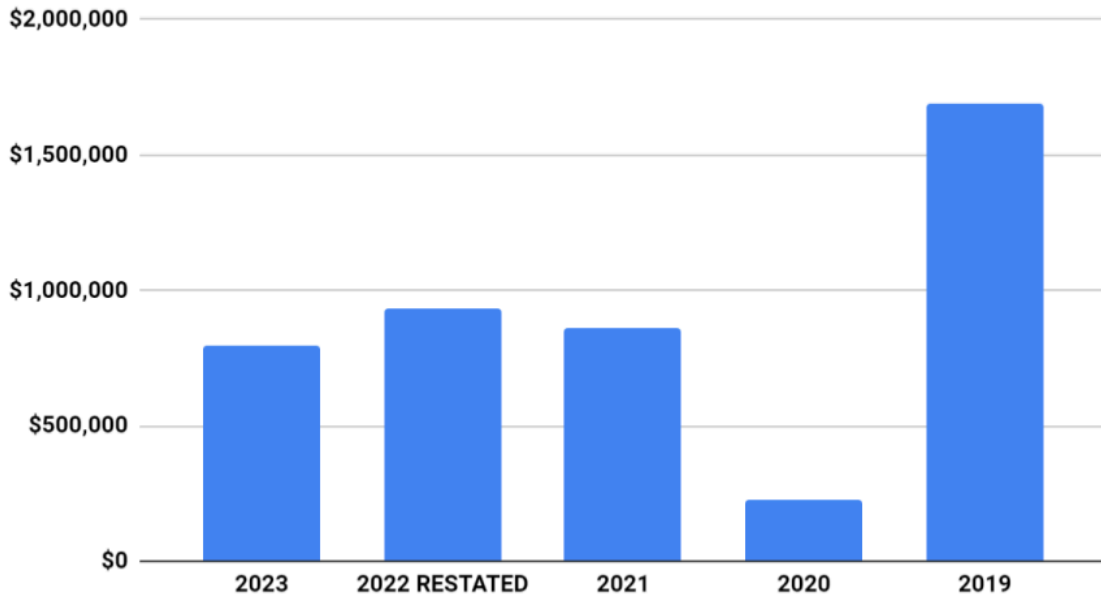
Secretary Treasurer:

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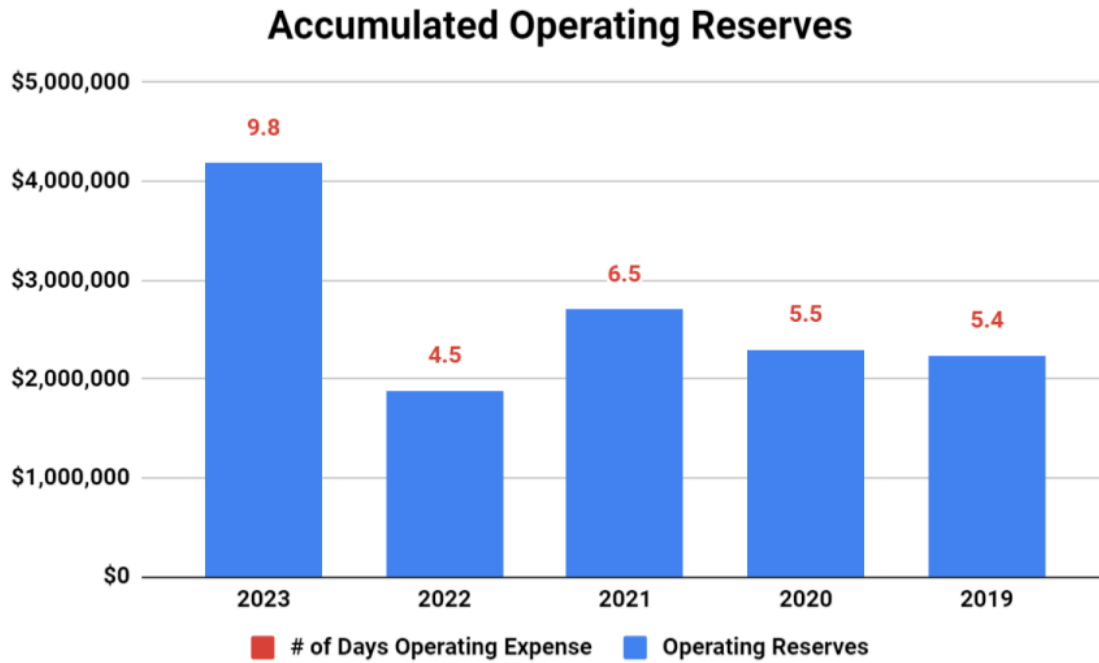


Chairperson: *Louise E Bente* Secretary Treasurer:

### Accumulated Capital Reserves

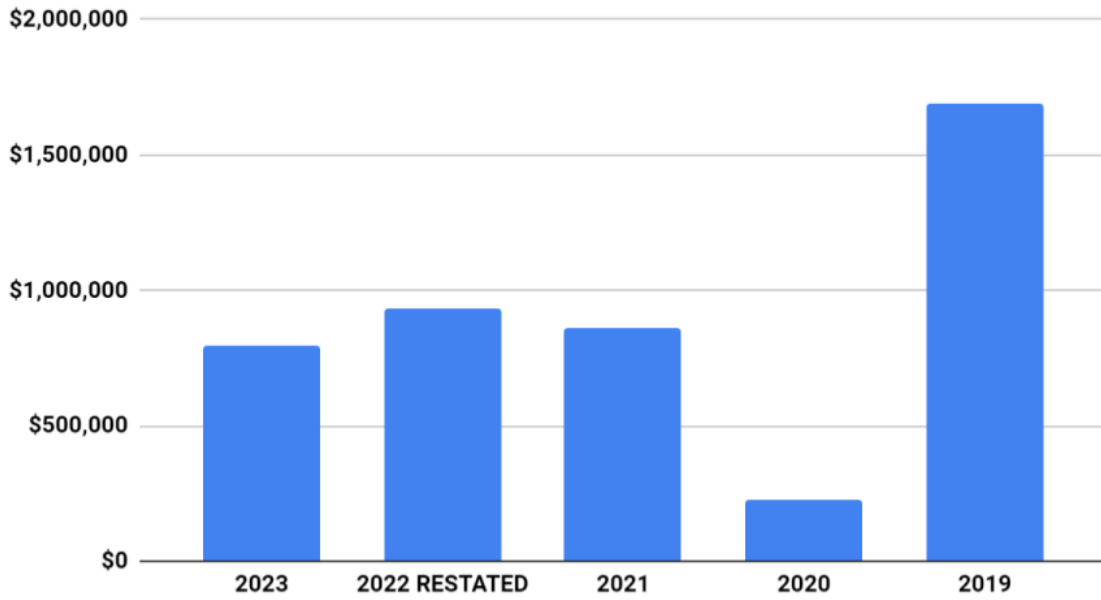


Chairperson: *Louise E Bente* Secretary Treasurer:



Chairperson: *Louise E Berte* Secretary Treasurer:

### Accumulated Capital Reserves



Chairperson: *Louise E Bente* Secretary Treasurer:

A handwritten signature in black ink, appearing to be "M. L. Bente", written over a light blue grid background.