



GOLDEN HILLS SCHOOL DIVISION

AGENDA

TYPE: Regular Board Meeting

DATE: 11/24/2020 **TIME:** 9:30 AM

LOCATION: Boardroom of the Golden Hills School Division

DETAILS:

"Powering Hope and Possibilities" Vision: Inspiring confident, connected, caring citizens of the world

Mission: Intentionally maximizing learning for all

1.0 Attendance

2.0 Call to Order

3.0 Acknowledgment

4.0 In Camera

4.1 In Camera

Action

4.2 Out of In Camera

Action

5.0 Approval of Agenda

5.1 Approval of Agenda

Action

6.0 Welcome Public, Vision and Mission Statements

7.0 Presentation of Minutes

7.1 Presentation of Minutes

Action

8.0 REPORTS

A) Chair's Report

B) Board Committees

C) Board Representatives to External Organizations

D) Administration Reports

9.0 NEW BUSINESS

A) Action Items

9.1 Audited Financial Statements for the year ending August 31, 2020
(T. Sabir)

Action

9.2 2020-2023 Three Year Education Plan and AERR (B. Daverne)

Action

9.3 International and Interprovincial Field Study Trips (B. Daverne)

Action

9.4 Board Policies (B. Daverne)

Action

9.5 Location Bylaw 002/2020 - Elections (T. Sabir)

Action

9.6 Reserves Information (T. Sabir)

Action

9.7 Rural School Board Caucus (RSBC) (B. Daverne)

Action

B) Information Items

9.8 Monthly Enrolment Monitoring Report - October (T. Sabir)

Info

9.9 Regional Collaborative Service Delivery (RCSD) Report 2019-20
(J. Grimsdale)

Info

10.0 Guest

10.1 Avail LLP Chartered Professional Accountants (C. Deaust)
via zoom at 11:00 a.m.

Info

11.0 ADJOURNMENT

11.1 Adjournment



MINUTES

Golden Hills School Division

Regular Meeting of the Board of Trustees

Location: Boardroom of the Golden Hills School Division

Start Time: 9:30 AM

Tuesday, October 27, 2020 (9:30 AM)

1.0 Attendance

Present:

a) Chair

- Laurie Huntley

b) Vice Chair

- Jennifer Mertz

c) Trustees

- Barry Kletke
- Rob Pirie
- Justin Bolin
- Jim Northcott

d) Superintendent

- Bevan Daverne

e) Secretary Treasurer

- Tahra Sabir

h) Recording Secretary

- Kristy Polet

Absent:

f) Associate Superintendent

- Jeff Grimsdale (due to prior engagement)

g) Deputy Superintendent

- Wes Miskiman (arrived at 1:30 p.m. excused himself at 2:03 p.m.)

2.0 Call to Order

Chair Huntley called the meeting to order at 9:28 a.m.

3.0 Acknowledgment

We would like to acknowledge that we are on lands in the Treaty 7 area. We are making this acknowledgment to demonstrate our commitment to work together as a community in laying the foundation for reconciliation through education.

4.0 In Camera

4.1 In Camera

Recommendation: BD#20201027.1001

MOVED by Trustee Bolin that the Board of Trustees go In Camera at 9:28 a.m.

4.2 Out of In Camera

Recommendation: BD#20201027.1002

MOVED by Trustee Northcott that the Board of Trustees rise from In Camera at 10:36 a.m. Break Recessed at 10:36 a.m. Reconvened at 10:51 a.m.

5.0 Approval of Agenda

5.1 Approval of Agenda

Recommendation: BD#20201027.1003

MOVED by Trustee Kletke that the Board of Trustees approve the October 27, 2020 agenda with the addition of:

- Teachers Employer Bargaining Association (TEBA) Zoom Meeting at 1:00 p.m. with Scott McCormick.

6.0 Welcome Public, Vision and Mission Statements

7.0 Presentation of Minutes

7.1 Regular Minutes of September 22, 2020

Recommendation: BD#20201027.1004

MOVED by Trustee Pirie that the Board of Trustees approve the September 22, 2020 Regular Minutes.

8.0 REPORTS

A) Chair's Report

Chair Huntley presented information on the following topics:

- Discussed correspondence received on the Weighted Moving Average (WMA) from different Alberta School Divisions. A letter will be drafted highlighting the issues with using the WMA after COVID.
- Discussed letter that was circulating in regards to Bargaining concerns.
- Discussed phone conversation held with the Alberta School Boards Association (ASBA) President, Lorrie Jess, in regards to WMA and Charter School concerns.
- Informed Trustees that Chair Huntley has reached out to Alberta Rural Caucus President, Sherry Cooper, re: Charter Schools.
- Discussion topics:
 - Honouring Indigenous Students Awards, Curriculum Revision (petition), ASBA FGM November 16-17, 2020, and Christmas Employee Celebration.

B) Board Committees

Trustee Pirie presented information on the following topics:

- Vice Chair Mertz and Trustee Pirie attended Alberta School Boards Association (ASBA) Zone 5 zoom meeting held October 2, 2020.
- Discussion on budget and advocacy.
- New Committee being formed to review the structure of ASBA Zone 5.
- Vice Chair Mertz will be putting her name forward for the Chair position for ASBA Zone 5.

Trustee Kletke had no new information to report on at this time from the Public School Boards Association (PSBAA).

C) Board Representatives to External Organizations

Nothing to report on at this time.

D) Administration Reports

Secretary Treasurer Sabir presented information on the following topics:

- Golden Hills is under going its annual audit, Auditors will be onsite October 19-23, 2020.
- Transportation - shortfall of Bus Drivers, which in turn makes it hard to hire spare drivers, currently there are three routes where ride times are too long, but we do not have a bus driver to fill the additional route needed.
- Facilities - École Brentwood and Westmount Elementary schools are still having stimulus project work being completed.
- Insurance – quotes are lower than what was paid last year. We are still sorting out details.

Superintendent Daverne presented information on the following topics:

- Staff update - challenging year, majority worked through summer redesigning lesson plans. Currently, students and teachers are progressing nicely in their work ethic and normalcy with all the added ongoing changes.
- Learning at Home - 10-15% of the learning at home students are slowly coming back into the schools to do their learning.
- Diplomas are optional for November.
- COVID - Golden Hills Schools have encountered COVID cases and are working with Alberta Health Services (AHS).
- Joint Use Agreements (JUA) - we will be moving forward with JUA with Trochu Fitness, Kaleidoscope and the Community Centre In Strathmore.
- International Students - working with Alberta Education on approval for the return of International Students to our schools.

9.0 NEW BUSINESS

A) Action Items

9.1 Modular Request 2020-2021 (T. Sabir)

Recommendation: BD#20201027.1005

MOVED by Trustee Kletke that the Board of Trustees approve the recommended modular requests for the 2021/2022 school year.

School	Request
Strathmore High School (Strathmore)	1 Modular
Trinity Christian Academy (Strathmore)	4 Modulares
Prairie Christian Academy (Three Hills)	1 Modular

9.2 Electoral Wards and/or Subdivisions - Education Act (T. Sabir)

Recommendation: BD#20201027.1006

MOVED by Trustee Kletke that the Board of Trustees give first reading to Bylaw #01/2020. Unanimously

BD#20201027.1007

MOVED by Trustee Pirie that the Board of Trustees give second reading to Bylaw #01/2020. Unanimously

BD#20201027.1008

MOVED by Trustee Bolin that the Board of Trustees give unanimous consent for third and final reading of Bylaw #01/2020.

BD#20201027.1009

MOVED by Trustee Northcott that the Board of Trustees approve the current Bylaw #01/2020 remaining the same for the electoral boundaries and that the total number of Trustees to be elected shall remain to be six (6); two (2) from Ward 4, and one (1) from each of Wards 1, 2, 3 and 5. Break Recessed at 12:05 p.m. Reconvened at 12:45 p.m.

9.3 In Camera

Recommendation: BD#20200623.1010

MOVED by Trustee Northcott that the Board of Trustees go In Camera at 12:46 p.m.

Out of In Camera BD#20201027.1011

MOVED by Trustee Pirie that the Board of Trustees rise from In Camera at 1:30 p.m.

9.4 Disposal of School Land - Midland School Property (T. Sabir)

Recommendation: BD#20201027.1012

MOVED by Trustee Bolin that the Board of Trustees identifies the four lots (3-5 and 15-17, block 4, Plan 7291CG), located in the Town of Drumheller surplus to the Boards needs.

BD#20201027.1013

MOVED by Trustee Bolin that the Board of Trustees consider a transfer and conditions of transfer of ownership to the Midlandvale Community Association.

BD#20201027.1014

MOVED by Trustee Bolin that the Board of Trustees re-request Ministerial approval for the transfer of land to Midlandvale Community Association for \$1.00 as prior Ministerial approval was in 1999.

B) Information Items

9.5 Enrolment Monitoring Report (September 2020) (T. Sabir)

Recommendation:

Secretary Treasurer Sabir presented the September 30, 2020 Enrolment to the Board of Trustees for information.

9.6 Human Resources Monitoring Report (W. Miskiman)

Recommendation:

Deputy Superintendent Miskiman presented the Human Resources Monitoring Report to the Board of Trustees, which illustrates information on staffing demographics, levels and costs to assist the Board in fulfilling its governance role. Break Recessed at 2:02 p.m.

Reconvened at 2:16 p.m.

9.7 School Division Three-Year Education 2020-2023 Plan and Annual Education Results Report 2019-2020 (B. Daverne)

Recommendation:

Superintendent Daverne reviewed the draft Three Year Education 2020-2023 and Annual Education Results Report 2019-2020 with the Board of Trustees.

9.8 Advocacy Planning (B. Daverne)

Recommendation: BD#20201027.1015

Superintendent Daverne reviewed the Board's priorities which advocates for quality education and equal programming opportunities for students at Golden Hills.

MOVED by Trustee Pirie that the Board of Trustees review and adopt the Advocacy Points for the 2020-21 school year.

10.0 ADJOURNMENT

10.1 Adjournment

Recommendation: BD#20201027.1016

MOVED by Trustee Pirie that the Board of Trustees adjourn at 2:57 p.m.

Chair

Secretary Treasurer



AUDITED FINANCIAL STATEMENT

"Inspiring confident, connected, caring citizens of the world"

November 24, 2020

Background:

Pursuant to Section 139 (1) of the Education Act, the Board of Trustees is responsible for submitting to the Minister by November 30th the Audited Financial Statements for the fiscal year September 1st 2019 - August 31st 2020. The auditors, Avail CPA, will attend the Regular Meeting (via zoom) of the Board of Trustees to present the Auditor's Report including an analysis and commentary on the financial statements.

As the annual financial statements are an important tool in evaluating the Division's performance, Trustees will have an opportunity to ask due diligence questions of both Administration and the Auditor.

Also, new to the Education Act, is the requirement to establish an audit committee, pursuant to Section 142 (1)(2). This audit committee shall comprise of at least (5) five individuals and include (2) two members who are not trustees.

The audit committee, along with the auditors (Avail CPA) met on Friday, November 20, 2020 to discuss the Audited Financial Statements and Management Letter.

Attached is a Quick Facts sheet for Audit 2019-2020.

Recommendation:

Motion One:

That the Board of Trustees approves the 2019-20 amounts on the Audited Financial Statements for the year ending August 31, 2020 to be transferred to unrestricted as follows:

- Transfer from Unrestricted Net Assets to Capital Reserves in the amount of \$1,600,000;
- Transfer from Unrestricted Net Assets to the Operating Reserves in the amount of \$1,000,000.
- Both of these transfers are for the purpose of funding Board capital asset additions.

Motion Two:

That the Board of Trustees approves the Audited Financial Statements for the year ending August 31, 2020 for submission to Alberta Education by November 30, 2020 subject to the Board being advised of any minor adjustments which may be necessary before the budget is submitted to Alberta Education November 30, 2020.

Bevan Daverne
Superintendent

Tahra Sabir
Secretary Treasurer



Golden Hills School Division

Inspiring Confident, Connected, Caring Citizens of the World

Quick Facts – Audit 2019/2020



GHSD Auditors

Total Operating Revenue
\$85M

Annual Surplus/ (Deficits)

	Actual Surplus/Deficit per audited AFS 19/20	Projected per Fall Update 19/20
Overall	\$ 1,836,255	\$(1,845,653)
Transportation	\$ 293,942	\$ (292,024)
Facilities	\$(1,199,677)	\$(1,553,522)

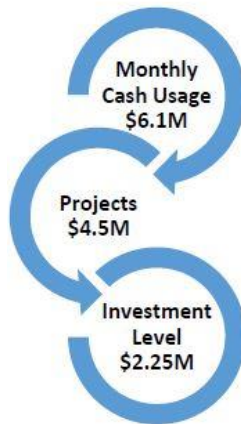
***COVID impacted budget**



Again

- Payroll
- Capital Assets/Projects
- School Generated Funds
- Financial Statements
- Internal Controls

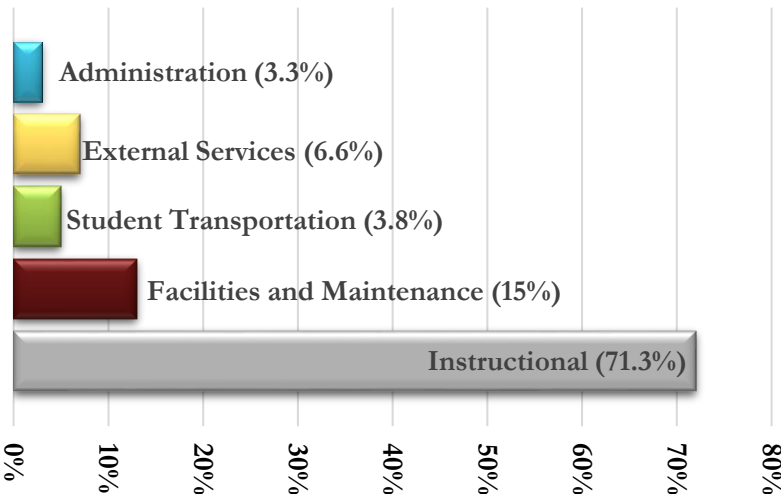
Cash Flow



Savings
5 Year History



Areas \$ are Spent



Funding Sources

Provincial Government	84.1%
Federal Government	2.1%
External Services	6.3%
School Fees, SGF and Other Revenue	7.5%

Where are \$\$ Going?

- Staffing in our schools
- Capital Projects
- Busing Students
- Ensuring Safe and Functional School Spaces

Golden Hills Commits to:

- ✓ Provide the best education for our students
- ✓ Respond to parents and students
- ✓ Make local decisions for local needs

**AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020**
[Education Act, Sections 139, 140, 244]

The Golden Hills School Division

Legal Name of School Jurisdiction

435A Highway #1 Strathmore AB T1P 1J4

Mailing Address

403-934-5121 tahra.sabir@ghsd75.ca

Contact Numbers and Email Address

SCHOOL JURISDICTION MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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

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

Board of Trustees Responsibility

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

External Auditors

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

Declaration of Management and Board Chair

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

BOARD CHAIR

Mrs. Laurie Huntley

Name

Signature

SUPERINTENDENT

Mr. Bevan Daverne

Name

Signature

SECRETARY-TREASURER OR TREASURER

Tahra Sabir

Name

Signature

November 24, 2020

Board-approved Release Date

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

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CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To: The Board of Trustees of
Golden Hills School Division

Opinion

We have audited the financial statements of Golden Hills School Division, which comprise the statement of financial position as at August 31, 2020 and the statements of operations, change in net debt, remeasurement gains and losses, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements and related schedules present fairly, in all material respects, the financial position of the Division as at August 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Division in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those Charged with Governance for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

INDEPENDENT AUDITORS' REPORT, continued

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt of the Division's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Division to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Lethbridge, Alberta

November 24, 2020

Chartered Professional Accountants

STATEMENT OF FINANCIAL POSITION
As at August 31, 2020 (in dollars)

		2020	2019
FINANCIAL ASSETS			
Cash and cash equivalents	(Schedule 5)	\$ 10,231,581	\$ 7,316,984
Accounts receivable (net after allowances)	(Note 3)	\$ 6,123,039	\$ 6,128,363
Portfolio investments			
Operating	(Schedule 5; Note 4)	\$ 750,000	\$ 2,000,000
Endowments	(Schedules 1 & 5; Note 5)	\$ 75,000	\$ 75,000
Inventories for resale		\$ -	\$ -
Other financial assets		\$ -	\$ -
Total financial assets		\$ 17,179,620	\$ 15,520,347
LIABILITIES			
Bank indebtedness	(Note 6)	\$ -	\$ -
Accounts payable and accrued liabilities	(Note 7)	\$ 7,316,764	\$ 9,138,186
Unspent deferred contributions	(Schedule 2)	\$ 1,948,789	\$ 476,767
Employee future benefits liabilities	(Note 8)	\$ 224,700	\$ 193,900
Environmental liabilities		\$ -	\$ -
Other liabilities	(Note 9)	\$ -	\$ 1,140,631
Debt			
Supported: Debentures		\$ -	\$ -
Unsupported: Debentures	(Note 10)	\$ 760,774	\$ 909,122
Mortgages and capital loans		\$ -	\$ -
Capital leases		\$ -	\$ -
Total liabilities		\$ 10,251,027	\$ 11,858,606
Net financial assets		\$ 6,928,593	\$ 3,661,741
NON-FINANCIAL ASSETS			
Tangible capital assets	(Schedule 6)	\$ 109,097,745	\$ 111,750,312
Inventory of supplies	(Note 11)	\$ 334,635	\$ 245,607
Prepaid expenses	(Note 12)	\$ 426,767	\$ 888,192
Other non-financial assets		\$ -	\$ -
Total non-financial assets		\$ 109,859,146	\$ 112,884,111
Net assets before spent deferred capital contributions		\$ 116,787,739	\$ 116,545,851
Spent deferred capital contributions	(Schedule 2)	\$ 91,433,175	\$ 93,027,542
Net assets		\$ 25,354,564	\$ 23,518,309
Net assets	(Note 13)		
Accumulated surplus (deficit)	(Schedule 1)	\$ 25,354,564	\$ 23,518,309
Accumulated remeasurement gains (losses)		\$ -	\$ -
		\$ 25,354,564	\$ 23,518,309
Contractual rights	(Note 14)		
Contractual obligations	(Note 15)		
Contingent liabilities	(Note 16)		

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

STATEMENT OF OPERATIONS
For the Year Ended August 31, 2020 (in dollars)

	Budget 2020	Actual 2020	Actual 2019
REVENUES			
Government of Alberta	\$ 74,480,791	\$ 72,870,826	\$ 74,872,182
Federal Government and other government grants	\$ 1,670,514	\$ 1,579,859	\$ 1,542,273
Property taxes	\$ -	\$ -	\$ -
Fees (Schedule 8)	\$ 1,499,165	\$ 1,105,820	\$ 1,266,538
Sales of services and products	\$ 7,463,852	\$ 8,253,037	\$ 9,497,423
Investment income	\$ -	\$ 106,913	\$ 178,911
Donations and other contributions	\$ 525,000	\$ 521,991	\$ 743,763
Other revenue (Note 19)	\$ 2,500,000	\$ 776,851	\$ 1,937,609
Total revenues	\$ 88,139,322	\$ 85,215,297	\$ 90,038,699
EXPENSES			
Instruction - ECS	\$ 3,408,835	\$ 3,162,213	\$ 3,000,249
Instruction - Grades 1 - 12	\$ 61,182,138	\$ 57,112,812	\$ 59,490,003
Plant operations and maintenance (Schedule 4)	\$ 11,208,394	\$ 11,529,199	\$ 12,705,285
Transportation	\$ 3,967,667	\$ 3,178,578	\$ 4,102,909
Board & system administration	\$ 2,705,530	\$ 2,823,107	\$ 3,104,629
External services	\$ 6,448,000	\$ 5,573,134	\$ 6,211,673
Total expenses	\$ 88,920,564	\$ 83,379,042	\$ 88,614,747
Annual operating surplus (deficit)	\$ (781,242)	\$ 1,836,255	\$ 1,423,952
Endowment contributions and reinvested income	\$ -	\$ -	\$ 75,000
Annual surplus (deficit)	\$ (781,242)	\$ 1,836,255	\$ 1,498,952
Accumulated surplus (deficit) at beginning of year	\$ 23,518,309	\$ 23,518,309	\$ 22,019,357
Accumulated surplus (deficit) at end of year	\$ 22,737,067	\$ 25,354,564	\$ 23,518,309

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

STATEMENT OF CASH FLOWS
For the Year Ended August 31, 2020 (in dollars)

	2020	2019
CASH FLOWS FROM:		
A. OPERATING TRANSACTIONS		
Annual surplus (deficit)	\$ 1,836,255	\$ 1,498,952
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	\$ 5,890,371	\$ 5,644,457
Net (gain)/loss on disposal of tangible capital assets	\$ (2,520)	\$ 7,656
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ (235,698)
(Gain)/Loss on sale of portfolio investments	\$ -	\$ -
Spent deferred capital recognized as revenue	\$ (4,323,957)	\$ (4,189,392)
Deferred capital revenue write-down / adjustment	\$ -	\$ 231,067
Increase/(Decrease) in employee future benefit liabilities	\$ 30,800	\$ 41,300
Donations in kind	\$ -	\$ -
Other - Transfer from Unsupported to Supported Asset	\$ 3,236	\$ -
	\$ 3,434,186	\$ 2,998,342
(Increase)/Decrease in accounts receivable	\$ 5,324	\$ 648,805
(Increase)/Decrease in inventories for resale	\$ -	\$ -
(Increase)/Decrease in other financial assets	\$ -	\$ -
(Increase)/Decrease in inventory of supplies	\$ (89,028)	\$ (21,241)
(Increase)/Decrease in prepaid expenses	\$ 461,425	\$ 278,109
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Increase/(Decrease) in accounts payable, accrued and other liabilities	\$ (2,962,053)	\$ (19,875)
Increase/(Decrease) in unspent deferred contributions	\$ 1,472,022	\$ 51,253
Increase/(Decrease) in environmental liabilities	\$ -	\$ -
	\$ -	\$ -
Total cash flows from operating transactions	\$ 2,321,877	\$ 3,935,392
B. CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	\$ (3,237,805)	\$ (7,906,385)
Net proceeds from disposal of unsupported capital assets	\$ 2,520	\$ 6,000
Final payments received on prior year modular projects	\$ -	\$ -
Total cash flows from capital transactions	\$ (3,235,285)	\$ (7,900,385)
C. INVESTING TRANSACTIONS		
Purchases of portfolio investments	\$ (825,000)	\$ (4,575,000)
Proceeds on sale of portfolio investments	\$ 2,075,000	\$ 4,500,000
Other (Describe)	\$ -	\$ -
Other (describe)	\$ -	\$ -
Total cash flows from investing transactions	\$ 1,250,000	\$ (75,000)
D. FINANCING TRANSACTIONS		
Debt issuances	\$ -	\$ -
Debt repayments	\$ (148,348)	\$ (143,350)
Increase (decrease) in spent deferred capital contributions	\$ 2,726,354	\$ 4,120,862
Capital lease issuances	\$ -	\$ -
Capital lease payments	\$ -	\$ -
Other (describe)	\$ -	\$ -
Other (describe)	\$ -	\$ -
Total cash flows from financing transactions	\$ 2,578,006	\$ 3,977,512
Increase (decrease) in cash and cash equivalents	\$ 2,914,597	\$ (62,480)
Cash and cash equivalents, at beginning of year	\$ 7,316,984	\$ 7,379,464
Cash and cash equivalents, at end of year	\$ 10,231,581	\$ 7,316,984

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

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the Year Ended August 31, 2020 (in dollars)

	2020	2019
Annual surplus (deficit)	\$ 1,836,255	\$ 1,498,952
Effect of changes in tangible capital assets		
Acquisition of tangible capital assets	\$ (3,237,805)	\$ (7,906,385)
Amortization of tangible capital assets	\$ 5,890,371	\$ 5,644,457
Net (gain)/loss on disposal of tangible capital assets	\$ (2,520)	\$ 7,656
Net proceeds from disposal of unsupported capital assets	\$ 2,520	\$ 6,000
Write-down carrying value of tangible capital assets	\$ -	\$ 231,067
Transfer of tangible capital assets (from)/to other entities	\$ (3,236)	\$ (235,698)
Other changes Transfer from Unsupported to Supported Asset	\$ 3,236	\$ -
Total effect of changes in tangible capital assets	\$ 2,652,567	\$ (2,252,902)
Acquisition of inventory of supplies	\$ (89,028)	\$ (21,241)
Consumption of inventory of supplies	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ 461,425	\$ 278,109
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Net remeasurement gains and (losses)	\$ -	\$ -
Change in spent deferred capital contributions (Schedule 2)	\$ (1,594,367)	\$ (68,530)
Other changes	\$ -	\$ -
Increase (decrease) in net financial assets	\$ 3,266,852	\$ (565,613)
Net financial assets at beginning of year	\$ 3,661,741	\$ 4,227,354
Net financial assets at end of year	\$ 6,928,593	\$ 3,661,741

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

STATEMENT OF REMEASUREMENT GAINS AND LOSSES
For the Year Ended August 31, 2020 (in dollars)

	2020	2019
Unrealized gains (losses) attributable to:		
Portfolio investments	\$ -	\$ -
Derivatives	\$ -	\$ -
Other	\$ -	\$ -
Amounts reclassified to the statement of operations:		
Portfolio investments	\$ -	\$ -
Derivatives	\$ -	\$ -
Other	\$ -	\$ -
Other Adjustment (Describe)	\$ -	\$ -
Net remeasurement gains (losses) for the year	\$ -	\$ -
Accumulated remeasurement gains (losses) at beginning of year	\$ -	\$ -
Accumulated remeasurement gains (losses) at end of year	\$ -	\$ -

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

SCHEDULE 1

SCHEDULE OF NET ASSETS
For the Year Ended August 31, 2020 (in dollars)

	NET ASSETS	ACCUMULATED REMEASUREMENT GAINS (LOSSES)	ACCUMULATED SURPLUS (DEFICIT)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
							TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES
Balance at August 31, 2019	\$ 23,518,309	\$ -	\$ 23,518,309	\$ 17,813,542	\$ 75,000	\$ 5,485,539	\$ 5,485,539	\$ 138,827
Prior period adjustments:								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2019	\$ 23,518,309	\$ -	\$ 23,518,309	\$ 17,813,542	\$ 75,000	\$ 5,485,539	\$ 5,485,539	\$ 138,827
Operating surplus (deficit)	\$ 1,836,255		\$ 1,836,255			\$ 1,836,255		
Board funded tangible capital asset additions				\$ 561,451		\$ (561,451)	\$ -	\$ -
Disposal of unsupported tangible capital assets or board funded portion of supported	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Write-down of unsupported tangible capital assets or board funded portion of supported	\$ -		\$ -	\$ -		\$ (2,520)	\$ -	\$ 2,520
Net remeasurement gains (losses) for the year	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Endowment expenses & disbursements	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
Endowment contributions	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
Reinvested endowment income	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
Direct credits to accumulated surplus (Describe)	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Amortization of tangible capital assets	\$ -		\$ -	\$ (5,890,371)		\$ 5,890,371	\$ -	\$ -
Capital revenue recognized	\$ -		\$ -	\$ 4,323,957		\$ (4,323,957)	\$ -	\$ -
Debt principal repayments (unsupported)	\$ -		\$ -	\$ 148,348		\$ (148,348)	\$ -	\$ -
Additional capital debt or capital leases	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Net transfers to operating reserves	\$ -		\$ -			\$ (128,575)	\$ 128,575	\$ -
Net transfers from operating reserves	\$ -		\$ -			\$ (1,000,000)	\$ 1,000,000	\$ -
Net transfers to capital reserves	\$ -		\$ -			\$ (1,600,000)	\$ -	\$ 1,600,000
Net transfers from capital reserves	\$ -		\$ -			\$ -	\$ -	\$ -
Additional supported cost	\$ -		\$ -	\$ (3,236)		\$ 3,236	\$ -	\$ -
Additional supported cost	\$ -		\$ -	\$ (50,000)		\$ 50,000	\$ -	\$ -
Balance at August 31, 2020	\$ 25,354,564	\$ -	\$ 25,354,564	\$ 16,903,690	\$ 75,000	\$ 20,413	\$ 6,614,114	\$ 1,741,347

SCHEDULE 1

**SCHEDULE OF NET ASSETS
For the Year Ended August 31, 2020 (in dollars)**

	INTERNALLY RESTRICTED RESERVES BY PROGRAM											
	School & Instruction Related		Operations & Maintenance		Board & System Administration		Transportation		External Services			
	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves
Balance at August 31, 2019	\$ 5,485,539	\$ -	\$ -	\$ 13,557	\$ -	\$ -	\$ -	\$ 125,270	\$ -	\$ -	\$ -	\$ -
Prior period adjustments:												
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2019	\$ 5,485,539	\$ -	\$ -	\$ 13,557	\$ -	\$ -	\$ -	\$ 125,270	\$ -	\$ -	\$ -	\$ -
Operating surplus (deficit)												
Board funded tangible capital asset additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal of unsupported tangible capital assets or board funded portion of supported		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Write-down of unsupported tangible capital assets or board funded portion of supported		\$ -		\$ -		\$ -		\$ 2,520		\$ -		\$ -
Net remeasurement gains (losses) for the year												
Endowment expenses & disbursements												
Endowment contributions												
Reinvested endowment income												
Direct credits to accumulated surplus (Describe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets												
Capital revenue recognized												
Debt principal repayments (unsupported)												
Additional capital debt or capital leases												
Net transfers to operating reserves	\$ 128,575		\$ -		\$ -		\$ -		\$ -		\$ -	
Net transfers from operating reserves	\$ 1,000,000		\$ -		\$ -		\$ -		\$ -		\$ -	
Net transfers to capital reserves		\$ -		\$ 1,600,000		\$ -		\$ -		\$ -		\$ -
Net transfers from capital reserves		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Additional supported cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional supported cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2020	\$ 6,614,114	\$ -	\$ -	\$ 1,613,557	\$ -	\$ -	\$ -	\$ 127,790	\$ -	\$ -	\$ -	\$ -

SCHEDULE 2
SCHEDULE OF DEFERRED CONTRIBUTIONS
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)
For the Year Ended August 31, 2020 (in dollars)

	Alberta Education				Other GOA Ministries				Other Sources			Total
	IMR	CMR	Safe Return to Class	Others	Total Education	Alberta Infrastructure	Children's Services	Health	Other GOA Ministries	Gov't of Canada	Donations and grants from others	
Deferred Operating Contributions (DOC)												
Balance at Aug 31, 2019	\$ 153,631				\$ 153,631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,662	\$ -
Prior period adjustments - please explain:												
Transfer of AI Rom						\$ 6,410	\$ -	\$ -	\$ -	\$ -	\$ (6,410)	\$ -
Adjusted ending balance Aug. 31, 2019	\$ 153,631				\$ 153,631	\$ 6,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year (excluding investment income)	\$ 1,943,925		\$ 77,322		\$ 2,021,247	\$ 6,768	\$ -	\$ -	\$ -	\$ -	\$ 34,262	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ (657,865)				\$ (657,865)	\$ (6,406)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,385	\$ -
Received during the year	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred to investment income	\$ (590,731)				\$ (590,731)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at Aug 31, 2020	\$ 848,860		\$ 77,322		\$ 926,182	\$ 6,772	\$ -	\$ -	\$ -	\$ -	\$ 35,637	\$ -
Unspent Deferred Capital Contributions (UDCC)												
Balance at Aug 31, 2019	\$ -				\$ 45,326	\$ (62,852)	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -
Prior period adjustments - please explain:												
Transfer Missed in						\$ 45,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance Aug. 31, 2019	\$ -				\$ (45,326)	\$ (17,526)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year (excluding investment income)	\$ -	\$ 1,733,200			\$ 1,733,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -
UDCC Receivable	\$ -	\$ 742,800			\$ 742,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred to investment income	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds on disposition of supported capital insurance proceeds (incl. related interest)	\$ 590,731				\$ 590,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) UDCC	\$ (590,731)	\$ (1,970,802)			\$ (2,561,533)	\$ (114,821)	\$ -	\$ -	\$ -	\$ -	\$ (50,000)	\$ -
Transferred (to) from others - please explain:	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC closing balance at Aug 31, 2020	\$ -	\$ 505,188			\$ 505,188	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 375,000	\$ -
Total Unspent Deferred Contributions at Aug 31, 2020	\$ 848,860	\$ 505,188	\$ 77,322		\$ 1,431,380	\$ 106,772	\$ -	\$ -	\$ -	\$ -	\$ 410,637	\$ -
Spent Deferred Capital Contributions (SDCC)												
Balance at Aug 31, 2019	\$ 1,356,870				\$ 1,574,827	\$ 88,374,315	\$ -	\$ -	\$ -	\$ -	\$ 3,078,400	\$ -
Prior period adjustments - please explain:												
Transfer of 2019 A						\$ (32,039)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance Aug. 31, 2019	\$ 1,356,870				\$ 1,606,866	\$ 88,342,276	\$ -	\$ -	\$ -	\$ -	\$ 3,078,400	\$ -
Donated tangible capital assets	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from DOC	\$ 590,731	\$ 1,970,802			\$ 2,561,533	\$ 114,821	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
Transferred from UDCC	\$ (24,889)				\$ (49,088)	\$ (4,172,069)	\$ -	\$ -	\$ -	\$ -	\$ (102,800)	\$ -
Amounts recognized as revenue (Amortization of SDCC)	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal of supported capital assets	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDCC closing balance at Aug 31, 2020	\$ 1,923,513	\$ 1,970,802			\$ 4,119,311	\$ 84,286,264	\$ -	\$ -	\$ -	\$ -	\$ 3,025,600	\$ -

SCHEDULE OF PROGRAM OPERATIONS
for the Year Ended August 31, 2020 (in dollars)

	2020							2019
	Instruction		Plant Operations and Maintenance	Transportation	Board & System Administration	External Services	TOTAL	TOTAL
	ECS	Grades 1 - 12						
REVENUES								
(1) Alberta Education	\$ 3,071,283	\$ 53,286,889	\$ 5,612,109	\$ 3,418,373	\$ 2,966,061	\$ 18,500	\$ 68,373,216	\$ 70,380,809
(2) Alberta Infrastructure	-	\$ 294,751	\$ 3,877,318	-	-	-	\$ 4,172,069	\$ 4,054,553
(3) Other - Government of Alberta	-	\$ 317,625	\$ 7,916	-	-	-	\$ 325,541	\$ 436,820
(4) Federal Government and First Nations	-	\$ 1,329,859	\$ 250,000	-	-	-	\$ 1,579,859	\$ 1,542,273
(5) Other Alberta school authorities	-	-	-	-	-	-	-	-
(6) Out of province authorities	-	-	-	-	-	-	-	-
(7) Alberta municipalities-special tax levies	-	-	-	-	-	-	-	-
(8) Property taxes	-	-	-	-	-	-	-	-
(9) Fees	-	\$ 896,093	-	-	-	\$ 209,727	\$ 1,105,820	\$ 1,266,538
(10) Sales of services and products	-	\$ 3,104,748	\$ 545	\$ 51,467	-	\$ 5,096,277	\$ 8,253,037	\$ 9,497,423
(11) Investment income	-	-	-	-	\$ 106,913	-	\$ 106,913	\$ 178,911
(12) Gifts and donations	-	\$ 200,833	-	-	-	\$ 7,956	\$ 208,789	\$ 258,616
(13) Rental of facilities	-	\$ 3,060	\$ 118,786	-	-	\$ 15,400	\$ 137,246	\$ 160,952
(14) Fundraising	-	\$ 250,562	-	-	-	\$ 62,641	\$ 313,203	\$ 485,147
(15) Gains on disposal of tangible capital assets	-	-	\$ 100	\$ 2,420	-	-	\$ 2,520	\$ 6,000
(16) Other revenue	\$ 19,900	\$ 68,000	\$ 462,747	\$ 260	\$ 86,177	-	\$ 637,085	\$ 1,770,658
(17) TOTAL REVENUES	\$ 3,091,183	\$ 59,752,420	\$ 10,329,522	\$ 3,472,519	\$ 3,159,152	\$ 5,410,501	\$ 85,215,297	\$ 90,038,699
EXPENSES								
(18) Certificated salaries	\$ 1,750,023	\$ 34,210,295	-	-	\$ 435,891	\$ 315,959	\$ 36,712,168	\$ 37,494,759
(19) Certificated benefits	\$ 219,630	\$ 8,059,991	-	-	\$ 46,036	\$ 33,410	\$ 8,359,067	\$ 8,261,628
(20) Non-certificated salaries and wages	\$ 616,437	\$ 5,667,003	\$ 2,009,145	\$ 1,329,261	\$ 1,223,373	\$ 782,559	\$ 11,627,778	\$ 12,562,373
(21) Non-certificated benefits	\$ 209,678	\$ 1,799,700	\$ 492,042	\$ 148,985	\$ 273,489	\$ 177,094	\$ 3,100,987	\$ 3,010,466
(22) SUB - TOTAL	\$ 2,795,769	\$ 49,736,988	\$ 2,501,186	\$ 1,478,246	\$ 1,978,789	\$ 1,309,022	\$ 59,800,000	\$ 61,329,226
(23) Services, contracts and supplies	\$ 366,444	\$ 6,788,589	\$ 4,478,964	\$ 990,815	\$ 543,447	\$ 4,062,547	\$ 17,230,807	\$ 20,079,784
(24) Amortization of supported tangible capital assets	-	-	\$ 305,959	-	-	-	\$ 4,323,957	\$ 4,199,392
(25) Amortization of unsupported tangible capital assets	-	\$ 256,787	\$ 172,463	\$ 709,517	\$ 262,071	\$ 165,577	\$ 1,566,415	\$ 1,455,065
(26) Supported interest on capital debt	-	-	-	-	-	-	-	-
(27) Unsupported interest on capital debt	-	-	-	-	\$ 18,000	\$ 35,987	\$ 53,987	\$ 56,860
(28) Other interest and finance charges	-	\$ 5,167	-	-	-	-	\$ 5,167	\$ 12,702
(29) Losses on disposal of tangible capital assets	-	-	-	-	-	-	-	\$ 13,656
(30) Other expense	-	\$ 19,322	\$ 358,587	-	\$ 20,800	-	\$ 398,710	\$ 1,478,063
(31) TOTAL EXPENSES	\$ 3,162,213	\$ 57,112,812	\$ 11,529,199	\$ 3,178,578	\$ 2,823,107	\$ 5,573,134	\$ 83,379,042	\$ 88,614,747
(32) OPERATING SURPLUS (DEFICIT)	\$ (71,030)	\$ 2,639,608	\$ (1,199,677)	\$ 293,942	\$ 336,045	\$ (162,633)	\$ 1,836,255	\$ 1,423,952

SCHEDULE OF PLANT OPERATIONS AND MAINTENANCE
for the Year Ended August 31, 2020 (in dollars)

EXPENSES	Custodial	Maintenance	Utilities and Telecomm.	Expensed IMR/CMR, Modular Unit Relocations & Lease Payments	Facility Planning & Operations Administration	Unsupported Amortization & Other Expenses	Supported Capital & Debt Services	2020 TOTAL Operations and Maintenance	2019 TOTAL Operations and Maintenance
Non-certificated salaries and wages	\$ 1,097,648	\$ 675,684	\$ -	\$ 125,421	\$ 110,392			\$ 2,009,145	\$ 2,009,446
Non-certificated benefits	\$ 298,834	\$ 141,665	\$ -	\$ 27,843	\$ 23,700			\$ 492,042	\$ 485,109
Sub-total Remuneration	\$ 1,396,481	\$ 817,350	\$ -	\$ 153,264	\$ 134,091			\$ 2,501,186	\$ 2,494,555
Supplies and services	\$ 769,392	\$ 641,358	\$ -	\$ 504,701	\$ 1,662			\$ 1,917,113	\$ 2,684,482
Electricity			\$ 772,704					\$ 772,704	\$ 870,424
Natural gas/heating fuel			\$ 337,713					\$ 337,713	\$ 413,454
Sewer and water		\$ 173,989	\$ 173,989					\$ 173,989	\$ 232,648
Telecommunications		\$ 15,414	\$ 15,414					\$ 15,414	\$ 15,292
Insurance					\$ 1,172,521			\$ 1,172,521	\$ 363,831
ASAP maintenance & renewal payments							\$ -	\$ -	\$ -
Amortization of tangible capital assets							\$ -	\$ -	\$ -
Supported							\$ 4,017,998	\$ 4,017,998	\$ 3,928,841
Unsupported						\$ 172,463		\$ 172,463	\$ 186,452
Total Amortization						\$ 172,463	\$ 4,017,998	\$ 4,190,461	\$ 4,115,293
Interest on capital debt									
Supported							\$ -	\$ -	\$ -
Unsupported							\$ -	\$ -	\$ -
Lease payments for facilities				\$ 89,510				\$ 89,510	\$ 84,061
Other interest charges								\$ -	\$ -
Losses on disposal of capital assets								\$ 358,587	\$ 1,431,245
TOTAL EXPENSES	\$ 2,165,873	\$ 1,458,708	\$ 1,299,820	\$ 747,476	\$ 1,308,275	\$ 531,050	\$ 4,017,998	\$ 11,529,199	\$ 12,705,285
SQUARE METRES									
School buildings								\$ 94,441.5	\$ 94,442
Non school buildings								\$ 8,404.6	\$ 8,405

Note:

- Custodial:** All expenses related to activities undertaken to keep the school environment and maintenance shops clean and safe.
- Maintenance:** All expenses associated with the repair, replacement, enhancement and minor construction of buildings, grounds and equipment components. This includes regular and preventative maintenance undertaken to ensure components reach or exceed their life cycle and the repair of broken components. Maintenance expenses exclude operational costs related to expensed IMR & Modular Unit relocations, as they are reported on separately.
- Utilities & Telecommunications:** All expenses related to electricity, natural gas and other heating fuels, sewer and water and all forms of telecommunications.
- Expensed IMR & Modular Unit Relocation & Lease Pmts:** All operational expenses associated with non-capitalized Infrastructure Maintenance Renewal projects, modular unit (portable) relocation, and payments on leased facilities.
- Facility Planning & Operations Administration:** All expenses related to the administration of operations and maintenance including (but not limited to) contract administration, clerical functions, negotiations, supervision of employees & contractors, school facility planning & project administration, administration of joint-use agreements, and all expenses related to ensuring compliance with health and safety standards, codes and government regulations.
- Unsupported Amortization & Other Expenses:** All expenses related to unsupported capital assets amortization and interest on unsupported capital debt.
- Supported Capital & Debt Services:** All expenses related to supported capital assets amortization and interest on supported capital debt.

SCHEDULE OF CASH, CASH EQUIVALENTS, AND PORTFOLIO INVESTMENTS
for the Year Ended August 31, 2020 (in dollars)

Cash & Cash Equivalents

	2020			2019
	Average Effective (Market) Yield	Cost	Amortized Cost	Amortized Cost
Cash	1%	\$ 8,731,581	\$ 8,731,581	4,816,984
Cash equivalents				
Government of Canada, direct and guaranteed	0.00%	-	-	-
Provincial, direct and guaranteed	0.00%	-	-	-
Corporate	0.00%	-	-	-
Other, including GIC's	2.37%	1,500,000	1,500,000	2,500,000
Total cash and cash equivalents	0.35%	\$ 10,231,581	\$ 10,231,581	\$ 7,316,984

See Note 3 for additional detail.

Portfolio Investments

	2020			2019	
	Average Effective (Market) Yield	Cost	Fair Value	Balance	Balance
Interest-bearing securities					
Deposits and short-term securities	1.73%	\$ 750,000	\$ 750,000	\$ 750,000	\$ 2,000,000
Bonds and mortgages	0.00%	-	-	-	-
	1.73%	750,000	750,000	750,000	2,000,000
Equities					
Canadian equities	0.00%	\$ -	\$ -	\$ -	\$ -
Global developed equities	0.00%	-	-	-	-
Emerging markets equities	0.00%	-	-	-	-
Private equities	0.00%	-	-	-	-
Pooled investment funds	0.00%	-	-	-	-
Total fixed income securities	0.00%	-	-	-	-
Other					
Common Shares - 12 month fixed non-redeemable	1.10%	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Other (Specify)	0.00%	-	-	-	-
Other (Specify)	0.00%	-	-	-	-
Other (Specify)	0.00%	-	-	-	-
Total equities	1.10%	75,000	75,000	75,000	75,000
Total portfolio investments	1.67%	\$ 825,000	\$ 825,000	\$ 825,000	\$ 2,075,000

See Note 5 for additional detail.

Portfolio investments

Operating

Cost
Unrealized gains and losses

Endowments

Cost
Unrealized gains and losses
Deferred revenue

Total portfolio investments

	2020	2019
Cost	\$ 750,000	\$ 2,000,000
Unrealized gains and losses	-	-
	750,000	2,000,000
Cost	\$ 75,000	\$ 75,000
Unrealized gains and losses	-	-
Deferred revenue	-	-
	75,000	75,000
Total portfolio investments	\$ 825,000	\$ 2,075,000

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

	2020	2019
Under 1 year	100.0%	100.0%
1 to 5 years	0.0%	0.0%
6 to 10 years	0.0%	0.0%
11 to 20 years	0.0%	0.0%
Over 20 years	0.0%	0.0%
	100.0%	100.0%

SCHEDULE 6

School Jurisdiction Code: 2155

SCHEDULE OF TANGIBLE CAPITAL ASSETS
For the Year Ended August 31, 2020 (in dollars)

Tangible Capital Assets	2020						2019	
	Land	Work In Progress*	Buildings** 25-50 Years	Equipment 5-10 Years	Vehicles 5-10 Years	Computer Hardware & Software 3-5 Years	Total	Total
Estimated useful life								
Historical cost								
Beginning of year	\$ 2,411,559	\$ 38,570	\$ 166,855,800	\$ 7,733,971	\$ 9,536,860	\$ 692,851	\$ 187,269,612	\$ 181,319,692
Prior period adjustments	-	-	-	-	-	-	-	-
Additions	-	2,630,889	71,737	471,089	37,131	26,959	3,237,805	8,142,083
Transfers in (out)	-	(2,539,732)	2,539,732	-	-	-	-	-
Less disposals including write-offs	-	-	-	-	(231,757)	-	(231,757)	(2,192,163)
Historical cost, August 31, 2020	\$ 2,411,559	\$ 129,727	\$ 169,467,269	\$ 8,205,060	\$ 9,342,234	\$ 719,810	\$ 190,275,660	\$ 187,269,612
Accumulated amortization								
Beginning of year	\$ -	\$ -	\$ 64,564,445	\$ 4,452,324	\$ 5,890,435	\$ 612,096	\$ 75,519,300	\$ 71,822,283
Prior period adjustments	-	-	-	-	-	-	-	-
Amortization	-	-	4,509,476	549,538	773,562	57,796	5,890,372	5,644,457
Other additions	-	-	-	-	-	-	-	-
Transfers in (out)	-	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	-	-	(231,757)	-	(231,757)	(1,947,440)
Accumulated amortization, August 31, 2020	\$ -	\$ -	\$ 69,073,921	\$ 5,001,862	\$ 6,432,240	\$ 669,892	\$ 81,177,915	\$ 75,519,300
Net Book Value at August 31, 2020	\$ 2,411,559	\$ 129,727	\$ 100,393,348	\$ 3,203,198	\$ 2,909,994	\$ 49,918	\$ 109,097,745	\$ -
Net Book Value at August 31, 2019	\$ 2,411,559	\$ 38,570	\$ 102,291,355	\$ 3,281,647	\$ 3,646,425	\$ 80,755	\$ -	\$ 111,750,312

	2020	2019
Total cost of assets under capital lease	\$ -	\$ -
Total amortization of assets under capital lease	\$ -	\$ -

*Work in Progress includes \$129,727 in school upgrades that will be transferred to buildings in the subsequent year when completed.

**Buildings include leasehold improvements with a total cost of \$772,170 and accumulated amortization of \$697,988 as well as site improvements with a total cost of \$181,000 and accumulated amortization of \$37,832.

SCHEDULE 7

School Jurisdiction Code: 2155

**SCHEDULE OF REMUNERATION AND MONETARY INCENTIVES
For the Year Ended August 31, 2020 (in dollars)**

Board Members:	FTE	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other Paid	Other Accrued Unpaid Benefits	Expenses
Laurie Huntley - Chair	1.00	\$34,015	\$5,772	\$0			\$0	\$6,255
Other members	-	\$0	\$0	\$0			\$0	\$0
Justin Bolin	1.00	\$21,607	\$5,126	\$0			\$0	\$7,612
Barry Kletke	1.00	\$17,558	\$4,916	\$0			\$0	\$6,235
Jennifer Merz	1.00	\$28,220	\$5,471	\$0			\$0	\$5,431
James Northcott	1.00	\$22,744	\$5,186	\$0			\$0	\$7,630
Rob Pirie	1.00	\$21,799	\$5,139	\$0			\$0	\$4,671
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
Subtotal	6.00	\$145,942	\$31,610	\$0	\$0	\$0	\$0	\$37,835
Bevan Daverne, Superintendent	1.00	\$229,796	\$51,869	\$0	\$0	\$0	\$0	\$7,182
Tahra Sabir, Secretary-Treasurer	1.00	\$189,004	\$46,366	\$0	\$0	\$0	\$0	\$14,182
	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Certificated		\$36,482,372	\$6,307,198	\$0	\$0	\$0	\$0	\$0
School based	358.59							
Non-School based	22.50							
Non-certificated		\$11,292,832	\$3,023,011	\$0	\$0	\$0	\$0	\$0
Instructional	145.30							
Plant Operations & Maintenance	38.50							
Transportation	77.50							
Other	77.00							
TOTALS	727.39	\$48,339,946	\$11,460,054	\$0	\$0	\$0	\$0	\$59,198

Draft - November

1. Authority and purpose

The School Division delivers education programs under the authority of the Education Act, 2012, Chapter E-0.3

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

The School Division is an independent legal entity with an elected Board of Trustees as stipulated in the *School Act* (Alberta). The School Division is registered as a charitable organization under the *Income Tax Act* (Canada) and, therefore, is exempt from income tax and may issue official receipts to donors for income tax purposes.

2. Summary of significant accounting policies

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

- (a) **Cash and cash equivalents**
Cash comprises of cash on hand and demand deposits. Cash equivalents are short-term, highly liquid, investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. Cash equivalents have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term commitments rather than for investment purposes.
- (b) **Accounts receivable**
Accounts receivable are recognized at the lower of cost or net recoverable value. A valuation allowance is recognized when recovery is uncertain.
- (c) **Portfolio investments**
Portfolio investments consists of GIC's that have a maturity of greater than 3 months. GIC's, term deposits and other investments not quoted in an active market are reported at cost or amortized cost.
- (d) **Accounts payable and accrued liabilities**
Accounts payable and accrued liabilities include unearned revenue collected from external organizations and individuals for which goods and services have yet to be provided.
- (e) **Deferred contributions**
Deferred contributions include contributions received for operations which have stipulations that meet the definition of a liability. These contributions are recognized by the School Division once it has met all eligibility criteria to receive the contributions. When stipulations are met, deferred contributions are recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability.

GOLDEN HILLS SCHOOL DIVISION
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2020

Deferred contributions also include contributions for capital expenditures. Unspent Deferred Capital Contributions (UDCC) represent externally restricted supported capital funds provided or a specific capital purpose received or receivable by the School Division, but the related expenditure has not been made at year-end.

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

(f) Employee future benefits

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

The School Division accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include defined-benefit retirement plans, vested or accumulating sick leave, early retirement, retirement/severance, job-training and counseling, post-employment benefit continuation, death benefits, and various qualifying compensated absences.

(g) Vacation pay

Vacation pay is accrued in the period in which the employee earns the benefit.

(h) Environmental liabilities

Contaminated sites are a result of contamination of a chemical, organic or radioactive material or live organism that exceeds an environmental standard, being introduced into soil, water or sediment. The liability is recognized net of any expected recoveries.

A liability for remediation of contaminated sites normally results from an operation(s) that is no longer in productive use and is recognized when all of the following criteria are met:

- i. an environmental standard exists;
- ii. contamination exceeds the environmental standard;
- iii. the School Division is directly responsible or accepts responsibility;
- iv. it is expected that future economic benefits will be given up; and
- v. a reasonable estimate of the amount can be made.

A liability for remediation of contaminated sites from an operation(s) that is in productive use and may be due to unexpected events resulting in contamination, is recognized net of any expected recoveries, when all of the following criteria are met:

- i. the school jurisdiction has a duty or responsibility to others, leaving little or no discretion to avoid the obligation;
- ii. the duty or responsibility to others entails settlement by future transfer or use of assets, or a provision of services at a specified or determinable date, or on demand;
- iii. the transaction or events obligating the school jurisdiction have already occurred; and
- iv. a reasonable estimate of the amount can be made.

No liability for contaminated sites has been recognized because a reasonable estimate of the amount cannot be made at this time.

GOLDEN HILLS SCHOOL DIVISION
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2020

- (i) Debt
Debentures are recognized at their face amount less unamortized discount, which includes issue expenses.
- (j) Tangible capital assets
The following criteria applies:
- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement, or betterment of the asset. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
 - Donated tangible capital assets are recorded at their fair market value at the date of donation, except in circumstances where fair value cannot be reasonably determined, when they are then recognized at nominal value. Transfers of tangible capital assets from related parties are recorded at original cost less accumulated amortization.
 - Construction-in-progress is recorded as a transfer to the applicable asset class at substantial completion.
 - Buildings include site and leasehold improvements as well as assets under capital lease.
 - Sites and buildings are written down to residual value when conditions indicate they no longer contribute to the ability of the Division to provide services or when the value of future economic benefits associated with the sites and buildings is less than their net book value. For supported assets, the write-downs are accounted for as reductions to Expended Deferred Capital Revenue.
 - Buildings that are demolished or destroyed are written-off.
 - Tangible capital assets with costs in excess of \$5,000 are capitalized.
 - Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the Board are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the Division's rate for incremental borrowing or the interest rate implicit in the lease.
 - Tangible capital assets are amortized over their estimated useful lives on a straight-line basis, over the following range of years:

Buildings	15 - 40 years
Computer equipment	4 - 5 years
Equipment	5 – 15 years
Vehicles	5 – 10 years
- Leasehold improvements are amortized over the life of the lease.
- (k) Inventory of supplies
Inventories of supplies are valued at the lower of cost and replacement cost. Cost is determined on a first-in, first-out basis.
- (l) Prepaid expenses
Prepaid expenses are recognized at cost and amortized based on the terms of the agreement or using a methodology that reflects use of the resource.

GOLDEN HILLS SCHOOL DIVISION
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2020

(m) Operating and capital reserves

Certain amounts are internally or externally restricted for future operating or capital purposes. Transfers to and from reserves are recorded when approved by the Board of Trustees. Such reserves are appropriations of unrestricted net assets. Reserves are disclosed in the Schedule of Changes in Accumulated Surplus.

(n) Revenue recognition

Revenue is recognized as follows:

- Instruction and support allocations are recognized in the year to which they relate.
- Fees for services related to courses and programs are recognized as revenue when such courses and programs are delivered.
- Unrestricted contributions are recognized as revenue when received or receivable.
- Contributions in-kind are recorded at fair market value when reasonably determinable.
- Externally restricted contributions are deferred and recognized as revenue in the period in which the restriction is complied with.
- Endowment contributions are recognized as direct increases in net assets in the period in which they are received or receivable.

(o) Contributed materials and services

Contributed materials and services which are used in the normal course of the School Division's operations and would otherwise have been purchased are recorded at their fair value at the date of contribution if fair value can be reasonably estimated.

Volunteers assist the school in carrying out certain activities. Because of the difficulty of determining their fair market value and of the fact that such assistance is generally not otherwise purchased, contributed services of this nature are not recognized in the financial statements.

(p) Expenses

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

Salaries, employee benefits and allowances of personnel assigned to two or more programs are allocated based on the time spent in each program. Supplies and services are allocated based on actual program identification.

(q) Program reporting

The Division's operations have been segmented as follows:

- ECS Instruction: The provision of Early Childhood Services education instructional services that fall under the basic public education mandate.
- Grade 1-12 Instruction: The provision of instructional services for grades 1 - 12 that fall under the basic public education mandate.
- Plant Operations and Maintenance: The operation and maintenance of all school buildings and maintenance shop facilities.
- Transportation: The provision of regular and special education bus services (to and from school), whether contracted or board operated, including transportation facility expenses.
- Board & System Administration: The provision of board governance and system-based / central office administration.
- External Services: All projects, activities, and services offered outside the public education mandate for ECS children and students in grades 1-12. Services offered

beyond the mandate for public education must be self-supporting, and Alberta Education funding may not be utilized to support these programs.

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

(r) **Trusts Under Administration**

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

Trusts under administration have been excluded from the financial reporting of the Division. Trust balances can be found in Note 18.

(s) **Financial instruments**

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

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

(t) **Measurement Uncertainty**

The precise determination of many assets and liabilities is dependent on future events. As a result, the preparation of financial statement for a period involves the use of estimates and approximations, which have been made using careful judgement. Actual results could differ from those estimates.

The valuation of accounts receivable is based on management's best estimate of the provision for doubtful accounts. The valuation of inventory is based on management's best estimates of the provision for slow-moving and obsolete inventory. The valuation of capital assets is based on management's best estimates of the future recoverability of these assets and the determination of costs subject to classification as capital assets. The amounts recorded for amortization of the capital assets and the related amortization of unamortized capital allocations are based on management's best estimates of the remaining useful lives and period of future benefit of the related assets.

By their nature, these estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future periods could be significant.

GOLDEN HILLS SCHOOL DIVISION
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2020

(u) Future Accounting Changes

The Public Sector Accounting Board has issued the following accounting standards:

- **PS 3280 Asset Retirement Obligations (effective September 1, 2022)**
This standard provides guidance on how to account for and report liabilities for retirement of tangible capital assets.
- **Basis of Financial Reporting**
 - **PS 3400 Revenue (effective September 1, 2023)**
This standard provides guidance on how to account for and report on revenue, and specifically, it addresses revenue arising from exchange transactions and unilateral transactions.

Management is currently assessing the impact of these standards on the financial statements.

3. Accounts receivable

	2020			2019
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Alberta Education - Capital	-	-	-	25,000
Alberta Education - Safe School Re-Entry	219,039	-	219,039	-
Alberta Education - CMR	742,800	-	742,800	-
Alberta Education - Sub costs	99,125	-	99,125	62,496
Other Alberta school jurisdictions	-	-	-	2,138
Regional Collaborative Service Delivery	99,637	-	99,637	261,328
Alberta Infrastructure	4,664,700	-	4,664,700	4,940,614
Federal government	224,436	-	224,436	304,352
Municipalities	27,510	-	27,510	37,539
First Nations	6,298	-	6,298	9,543
Other	125,762	(86,268)	39,494	485,353
Total	\$ 6,209,307	\$ (86,268)	\$ 6,123,039	\$ 6,128,363

4. Portfolio investments

Portfolio Investments consist of GIC's purchased with the intent to maximizing yield on available excess cash balances.

Detailed information regarding portfolio investments is disclosed in the Schedule 5: Schedule of Cash, Cash Equivalents, and Portfolio Investments.

5. Endowments

Endowments represent principal amounts contributed for student scholarships. The conditions of the endowment agreement are such that principal amounts must be held in perpetuity in accordance with stipulations place by the contributor. Endowment assets are held in portfolio investments.

GOLDEN HILLS SCHOOL DIVISION
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2020

6. Bank indebtedness

The School Division has negotiated a line of credit in the amount of \$2,475,000 that bears interest at the bank prime rate less 0.25% per annum. This line of credit is secured by a borrowing bylaw and a security agreement, covering all revenue of the Division. There was no balance outstanding on the line of credit at August 31, 2020 (2019- \$ nil).

7. Accounts payable and accrued liabilities

	2020	2019
Alberta Capital Finance Authority (Interest on long-term debt - Unsupported)	13,711	16,362
Federal government	812,122	669,131
Accrued vacation pay liability	539,698	533,163
Holdback payable on construction projects	-	56,743
Other trade payables and accrued liabilities	2,353,637	2,962,628
Unearned revenue - International Students tuition fees	3,597,596	4,900,159
Total	\$ 7,316,764	\$ 9,138,186

8. Benefit plans

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

Current and past service costs of the Alberta Teachers Retirement Fund are met by contributions by active members and the Government of Alberta. Under the terms of the Teachers' Pension Plan Act, the School Division does not make pension contributions for certificated staff. The Government portion of the current service contribution to the Alberta Teachers Retirement Fund on behalf of the Division is included in both revenues and expenses. For the school year ended August 31, 2020, the amount contributed by the Government was \$3,986,582 (2019 - \$4,065,161).

The school board participates in a multi-employer pension plan, the Local Authorities Pension Plan. The School Division is not responsible for future funding of the plan deficit other than through contribution increases. The expense for this pension plan is equivalent to the annual contributions of \$910,016 for the year ended August 31, 2020 (2019 - \$956,235). At December 31, 2019, the Local Authorities Pension Plan reported a surplus of \$7,913,261,000 (2018, a surplus of \$3,469,347,000).

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

The Division participates in the multi-employer supplementary integrated pension plan (SiPP) for members of senior administration. The plan provides a supplement to the LAPP or ATRF pension to a full 2% of pensionable earnings multiplied by pensionable service, limited by the *Income Tax Act*. The annual expenditure for this pension plan is equivalent to the annual contributions of \$46,042 for the year ended August 31, 2020 (2019 - \$44,978)

The non-registered supplemental executive retirement plan (SERP) is administered by the Division and provides an annual retirement benefits of 2% of total employee earnings. The cost of SERP is by the Division and is actuarially determined using the projected accrued benefit cost method with proration of service costs.

GOLDEN HILLS SCHOOL DIVISION
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2020

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

Employee future benefit liabilities consist of the following:

	2020	2019
Unregistered supplemental executive retirement plan (SERP)	224,700	193,900
Total	<u>\$ 224,700</u>	<u>\$ 193,900</u>

9. Other liabilities

Other liabilities consist of the asset retirement obligation which represents legal obligations associated with the retirement of a tangible long-lived asset that results from its acquisition, construction, development or normal operation. The School Division has a legal obligation to remove and dispose of, in a safe manner, the hazardous material (asbestos) located within any school within its division upon its retirement.

The School Division previously recorded an asset retirement obligation in the amount of \$1,404,090 plus GST at August 31, 2019, representing the estimated cost for demolition, hazardous material removal and abatement of the three schools permanently closed. These obligations have been discharged during the current fiscal year. Upon completion of the project, total costs incurred are \$1,762,678 and a corresponding Accounts Receivable – Due from Government has been recorded at August 31, 2020.

The following table summarizes the changes in asset retirement obligations (ARO):

	2020	2019
Balance beginning of year	\$ 1,140,631	\$ -
Additional obligations recognized	-	1,404,091
Obligations discharged	(1,140,631)	(263,460)
Total	<u>\$ -</u>	<u>\$ 1,140,631</u>

10. Long-term debt

Unsupported debentures outstanding at August 31, 2020 with interest rates between 5.175% and 6.25%. The terms of the loans range between 20 and 25 years, payments made annually

August 31, 2020	August 31, 2019
<u>\$ 760,774</u>	<u>\$ 909,122</u>

GOLDEN HILLS SCHOOL DIVISION
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2020

a) Unsupported Debenture #1

The School Division previously entered into an unsupported debenture in the amount of \$1,200,000 and has an outstanding balance of \$240,000. The debenture bears interest at 6.25% per annum, is unsecured and expires on August 25, 2025. The following is a summary of principal and interest payments on related long-term debt outstanding at August 31, 2020:

	Principal	Interest	Total
2020 - 2021	\$ 48,000	\$ 15,000	\$ 63,000
2021 - 2022	48,000	12,000	60,000
2022 - 2023	48,000	9,000	57,000
2023 - 2024	48,000	6,000	54,000
2024 - 2025	<u>48,000</u>	<u>3,000</u>	<u>51,000</u>
	<u>\$ 240,000</u>	<u>\$ 45,000</u>	<u>\$ 285,000</u>

b) Unsupported Debenture #2

The School Division previously entered into an unsupported debenture in the amount of \$1,622,853 and has an outstanding balance of \$520,774. The debenture bears interest at 5.175% per annum, is unsecured and expires on September 15, 2024. The following is a summary of principal and interest payments on related long-term debt outstanding at August 31, 2020:

	Principal	Interest	Total
2020 - 2021	\$ 105,608	\$ 25,601	\$ 131,209
2021 - 2022	111,144	20,065	131,209
2022 - 2023	116,970	14,239	131,209
2023 - 2024	123,102	8,108	131,209
2024 - 2025	<u>63,950</u>	<u>1,655</u>	<u>65,606</u>
	<u>\$ 520,774</u>	<u>\$ 69,668</u>	<u>\$ 590,441</u>

11. Inventory of supplies

	2020	2019
Inventory of supplies	\$ 257,313	\$ 245,607
COVID-19 supplies	77,322	-
Total	<u>\$ 334,635</u>	<u>\$ 245,607</u>

12. Prepaid expenses

	2020	2019
Prepaid insurance	\$ 213,331	\$ 175,200
Technology supplies	37,744	155,583
Instructional supplies	124,951	434,845
International Student services	50,741	122,564
Total	<u>\$ 426,767</u>	<u>\$ 888,192</u>

GOLDEN HILLS SCHOOL DIVISION
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2020

13. Net assets

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

	2020	2019
Unrestricted surplus	\$ 20,413	\$ 5,401
Operating reserves	6,614,114	5,485,539
Accumulated surplus (deficit) from operations	6,634,527	5,490,940
Investment in tangible capital assets	16,903,690	17,813,542
Capital reserves	1,741,347	138,827
Endowments ⁽¹⁾	75,000	75,000
Accumulated remeasurement gains (losses)	-	-
Accumulated surplus (deficit)	\$ 25,354,564	\$ 23,518,309

Accumulated surplus (deficit) from operations include funds of \$2,359,247 that are raised at the school level and are not available to spend at the board level. The School Division's adjusted surplus (deficit) from operations is calculated as follows:

	2020	2019
Accumulated surplus (deficit) from operations	\$ 6,634,527	\$ 5,490,940
Add: Non-vesting accumulating employee future benefits charged to accumulated surplus	224,700	193,900
Deduct: School generated funds included in accumulated surplus (Note 17)	2,359,248	2,230,672
Adjusted accumulated surplus (deficit) from operations ⁽²⁾	\$ 4,499,979	\$ 3,454,168

(1) Endowments represent principal amounts contributed for student scholarships. The conditions of the endowment agreement are such that principal amounts must be held in perpetuity in accordance with stipulations placed by the contributor. Endowment assets are held in portfolio assets. Investment income of \$1,610 (2019 - \$225) is externally restricted for scholarships and is included in deferred revenue.

(2) Accumulated surplus represents funding available for use by the School Division after deducting funds committed for use by the schools.

14. Contractual rights

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

	2020	2019
Contractual rights from operating leases*	\$ 181,376	\$ 7,792
Total	\$ 181,376	\$ 7,792

GOLDEN HILLS SCHOOL DIVISION
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2020

*Operating lease with Calgary and Area Child & Family Services for the rental of office space, expiring April 30, 2024 and operating lease with Town of Strathmore for the rental of space for the purpose of operating the FCSS program, expiring December 31, 2020.

Estimated amounts that will be received or receivable for each of the next five years and thereafter are as follows:

	Operating Leases
2020-2021	\$ 55,133
2021-2022	47,341
2022-2023	47,341
2023-2024	31,561
2024-2025	-
Thereafter	-
Total	\$ 181,376

15. Contractual obligations

	Building Projects	Building Leases	Service Providers	Total
2020-2021	\$ 484,760	\$ 68,506	\$ 54,417	\$ 607,683
2021-2022	-	68,943	16,150	\$ 85,093
2022-2023	-	64,919	-	\$ 64,919
2023-2024	-	28,941	-	\$ 28,941
2024-2025	-	26,592	-	\$ 26,592
Thereafter	-	47,740	-	\$ 47,740
Total	\$ 484,760	\$ 305,641	\$ 70,567	\$ 860,967

(a) Building Projects

The School Division is committed to further capital expenditures of \$484,760 towards projects associated with the Capital Maintenance and Renewal stimulus funding program provided by Alberta Education.

(b) Building Leases

The School Division is committed to leasing instructional/office space for the Drumheller Outreach program, Northstar Academy and for the Anchors 2 program for between \$26,952 and \$68,943 annually for 5 years, under lease agreements expiring in 2023 and 2027.

(c) Service Providers

As at August 31, 2020, the School Division has approximately \$70,567 in internet access, internet filtering on school buses, firewall and website hosting services.

GOLDEN HILLS SCHOOL DIVISION
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2020

16. Contingencies

The School Division is a member of a reciprocal insurance exchange called Alberta School Boards Insurance Exchange (ASBIE). However, ASBIE will be winding down effective October 31, 2020.

Effective November 1, 2020, The School Division will become a member of a reciprocal insurance exchange called Alberta Risk Management Insurance Consortium (ARMIC). Under the terms of the membership, the Division could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. However, a reasonable estimate of the amount cannot be made at this time.

17. School generated funds

	2020	2019
School Generated Funds, Beginning of Year	\$ 2,230,672	\$ 1,797,445
Gross Receipts:		
Fees	1,048,634	1,197,038
Fundraising	313,203	485,147
Gifts and donations	39,780	142,771
Grants to schools	-	5,407
Other sales and services	1,866,401	2,572,988
Total gross receipts	3,268,017	4,403,352
Total Related Expenses and Uses of Funds	2,790,696	3,619,341
Total Direct Costs Including Cost of Goods Sold to Raise Funds	348,745	350,783
School Generated Funds, End of Year	<u>\$ 2,359,248</u>	<u>\$ 2,230,672</u>
Balance included in Deferred Contributions*	\$ -	\$ -
Balance included in Accounts Payable**	\$ -	\$ -
Balance included in Accumulated Surplus (Operating Reserves)***	<u>\$ 2,359,248</u>	<u>\$ 2,230,672</u>

18. Trusts under administration

The School Division has trusts under administration that are not included in these financial statements as follows:

	2020	2019
Scholarship trusts	49,035	52,150
Regional Collaborative Service Delivery (Banker board)	(44,472)	(19,550)
Regional Learning Consortium (Banker board)	43,852	81,737
Total	<u>\$ 48,415</u>	<u>\$ 114,337</u>

GOLDEN HILLS SCHOOL DIVISION
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2020

19. Other revenue

Other revenue consists of the following:

	2020	2019
Funding by Government for demolition and abatement of three closed schools	\$ 358,587	\$ 1,417,589
Rental of facilities	137,246	160,952
Gains on disposal of capital assets	2,520	6,000
Other	278,498	353,068
Total	\$ 776,851	\$ 1,937,609

20. Related party transactions

All entities consolidated or accounted for on a modified equity basis in the accounts of the Government of Alberta are now related parties of school Divisions. These include government departments, health authorities, post-secondary institutions and other school Divisions in Alberta.

Transactions are recorded on the statement of revenues and expenses and statement of financial position, at the amount of consideration agreed upon between the related parties.

	Balances		Transactions	
	Financial Assets (at cost or net realizable value)	Liabilities (at amortized cost)	Revenues	Expenses
Government of Alberta (GOA):				
Alberta Education				
Accounts receivable / Accounts payable	\$ 1,060,964	\$ -		
Prepaid expenses / Deferred operating revenue	-	926,182		
Unexpended deferred capital contributions		505,198		
Expended deferred capital revenue		4,119,311	49,088	
Grant revenue & expenses			64,683,758	
ATRF payments made on behalf of district			3,986,582	
Other revenues & expenses - Safe School Re-Entry			219,039	-
Alberta Infrastructure				
Alberta Infrastructure	4,290,097	6,772	83,456	
Unexpended deferred capital contributions		100,000		
Spent deferred capital contributions		84,288,264	4,172,069	
Human Services			7,916	-
Children Services - Calgary and Central			110,961	-
Alberta Capital Financing Authority		774,485		46,210
TOTAL 2019/2020	\$ 5,351,061	\$ 90,720,212	\$ 73,312,869	\$ 46,210
TOTAL 2018/2019	\$ 5,028,109	\$ 90,965,405	\$ 76,469,440	\$ 73,222

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

GOLDEN HILLS SCHOOL DIVISION
NOTES TO THE FINANCIAL STATEMENTS
For the year ended August 31, 2020

The division had the following transactions with related parties reported on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the parties:

	2020	2019
Revenues		
Rental - Operating Lease from Alberta Infrastructure	\$ 83,456	\$ 76,869
Other - East Central RCSD Banker Board Fee	18,500	18,500
	<u>\$ 101,956</u>	<u>\$ 95,369</u>

21. Nutrition program

	Budget 2020	2020	2019
Revenues			
Alberta Education	195,400	195,398	195,398
Alberta Education - Prior Year	9,835	9,835	13,361
Total Revenues	\$ 205,235	\$ 205,233	\$ 208,759
Expenses	205,200	188,341	198,924
Annual Surplus/deficit	\$ 35	\$ 16,892	\$ 9,835

The average estimated number of students served per meal are 280 (2019 - 275).

22. Subsequent events

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID19) as a global pandemic, which continues to spread in Canada and around the world.

This pandemic is evolving and the school jurisdiction continues to respond with public health measures and financial assistance as necessary. The duration and potential impacts of COVID-19 are unknown at this time. As a result, we are unable to estimate the effect of these developments on the financial statements.

23. Economic dependence on related third party

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

24. Budget amounts

The budget was prepared by the School Division and approved by the Board of Trustees on June 25, 2019. It is presented for information purposes only and has not been audited.

25. Comparative figures

Certain comparative figures have been reclassified to conform with the current year's presentation.

SCHEDULE 8
UNAUDITED SCHEDULE OF FEES
For the Year Ended August 31, 2020 (in dollars)

	Actual Fees Collected 2018/2019	Budgeted Fee Revenue 2019/2020	(A) Actual Fees Collected 2019/2020	(B) Unspent September 1, 2019*	(C) Funds Raised to Defray Fees 2019/2020	(D) Expenditures 2019/2020	(A) + (B) + (C) - (D) Unspent Balance at August 31, 2020*
Transportation Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basic Instruction Fees							
Basic instruction supplies	\$69,500	\$0	\$32,837	\$0	\$0	\$32,837	\$0
Fees to Enhance Basic Instruction							
Technology user fees	\$6,147	\$9,415	\$5,635	\$3,619	\$0	\$5,279	\$3,975
Alternative program fees	\$135,014	\$336,875	\$138,520	\$97,939	\$0	\$128,885	\$107,574
Fees for optional courses	\$128,679	\$155,220	\$83,959	\$184,394	\$0	\$65,820	\$202,533
Activity fees	\$440,058	\$546,467	\$333,634	\$71,110	\$0	\$326,638	\$78,106
Early childhood services	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0
Other fees to enhance education	\$128,991	\$3,875	\$118,380	\$49,948	\$0	\$113,466	\$54,862
Non-Curricular fees							
Extracurricular fees	\$217,316	\$229,000	\$225,857	\$67,946	\$0	\$219,172	\$74,631
Non-curricular travel	\$29,024	\$22,850	\$23,145	\$84,055	\$0	\$14,876	\$92,324
Lunch supervision and noon hour activity fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-curricular goods and services	\$81,957	\$162,463	\$107,653	\$56,633	\$0	\$102,080	\$62,206
Other Fees	\$29,852	\$3,000	\$36,200	\$88,662	\$0	\$27,477	\$97,385
TOTAL FEES	\$1,266,538	\$1,499,165	\$1,105,820	\$704,307	\$0	\$1,036,530	\$773,597
*Unspent balances cannot be less than \$0							
Please disclose amounts paid by parents of students that are recorded as "Sales of services and products", "Fundraising", or "Other revenue" (rather than fee revenue):						Actual 2020	Actual 2019
Cafeteria sales, hot lunch, milk programs						\$315,292	\$574,449
Special events, graduation, tickets						\$45,208	\$114,384
International and out of province student revenue						\$4,762,740	\$5,345,533
Sales or rentals of other supplies/services (clothing, agendas, yearbooks)						\$56,483	\$113,668
Adult education revenue						\$22,600	\$11,945
Preschool						\$25,321	\$30,485
Child care & before and after school care						\$39,737	\$416
Lost item replacement fee						\$1,352	\$3,329
Cosmetology Client Services						\$2,973	\$6,765
Fundraising						\$246,615	\$406,617
Other (Describe)						\$0	\$0
TOTAL						\$5,518,321	\$6,607,590

SCHEDULE 9

UNAUDITED SCHEDULE OF CENTRAL ADMINISTRATION EXPENSES
For the Year Ended August 31, 2020 (in dollars)

EXPENSES	Allocated to Board & System Administration				TOTAL
	Salaries & Benefits	Supplies & Services	Other		
Office of the superintendent	\$ 481,928	\$ 6,676	\$ -	\$ -	\$ 488,603
Educational administration (excluding superintendent)	\$ -	\$ -	\$ -	\$ -	\$ -
Business administration	\$ 1,162,434	\$ 202,872	\$ -	\$ -	\$ 1,365,306
Board governance (Board of Trustees)	\$ 177,551	\$ 43,079	\$ -	\$ -	\$ 220,630
Information technology	\$ -	\$ 44,667	\$ -	\$ -	\$ 44,667
Human resources	\$ -	\$ 164,799	\$ -	\$ -	\$ 164,799
Central purchasing, communications, marketing	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll	\$ 156,876	\$ -	\$ -	\$ -	\$ 156,876
Administration - insurance			\$ 20,789	\$ -	\$ 20,789
Administration - amortization			\$ 262,071	\$ -	\$ 262,071
Administration - other (admin building, interest)			\$ 81,366	\$ -	\$ 81,366
Unsupported interest on capital debt	\$ -	\$ -	\$ 18,000	\$ -	\$ 18,000
Other (describe)	\$ -	\$ -	\$ -	\$ -	\$ -
Other (describe)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 1,978,789	\$ 462,092	\$ 382,226	\$ -	\$ 2,823,107



SCHOOL DIVISION THREE-YEAR EDUCATION 2020-2023 PLAN and ANNUAL EDUCATION RESULTS REPORT 2019-2020

"Inspiring confident, connected, caring citizens of the world"

November 24, 2020

Golden Hills adopts an interim three-year education plan (3YEP) prior to the start of the school year, but plans are finalized after the new year of provincial achievement results become available in the fall. The combined three-year education plan (3YEP) and annual education results report (AERR) must be approved by the board, posted to the website, and sent to Alberta Education by November 29. Planning and reporting on results achieved provide assurance to the public and the provincial government on the quality of education in the school system.

The 3YEP and AERR meets the Boards fiduciary obligations for planning and reporting as outlined by Alberta Education <https://education.alberta.ca/school-authority-planning-resources/current-requirements/everyone/planning-documents>

Strategically, the board needs to consider how the goals, outcomes, priorities and strategies align with and promote Alberta Education's and the division's mission and vision for student learning. Does the plan promote *learning for all students*?

The plan considers all elements reported in the AERR and is focused on our priorities around continued student success and achievement. The plan incorporates strategies focused on numeracy and literacy foundational learning, graduation rates, and achievement equity for our FNMI students as well as priorities on student engagement and 21st C. skills.

Recommendation:

That the Board of Trustees approves the Three Year Education Plan 2020-2023 and Annual Education Results Report 2019-2020 for submission to Alberta Education November 29, 2020.

Bevan Daverne
Superintendent of Schools



INTERNATIONAL AND INTERPROVINCIAL TRAVEL

"Inspiring confident, caring citizens of the world"

November 24, 2020

Background:

As a result of international travel restrictions, the Board of Trustees cancelled all international and interprovincial travel for Golden Hills' schools for the latter part of the 2019/20 school year. That Board motion facilitated the refund process to ensure that families could access as much of their trip deposits as possible returned from the tour companies. In other situations, schools and families exercised an option to re-schedule their tour for this school year.

At this time, it is becoming clearer that the challenges with international travel are still with us and while many Golden Hills' schools have postponed trip planning completely, others have made tentative plans or rescheduled bookings for the spring. Due to this continued uncertainty with international travel, all Golden Hills schools are now requesting Board consideration to cancel their approval for international and inter-provincial travel again this year and allow families to begin the process to access their refunds.

Recommendation:

That the Board of Trustees cancel student International and Inter-provincial travel that is scheduled for the 2020/2021 school year.

A handwritten signature in blue ink, appearing to read "Bevan Daverne", is written over a horizontal line.

Bevan Daverne
Superintendent



BOARD POLICIES

"Inspiring confident, caring citizens of the world"

November 24, 2020

Background:

The Board Policy Committee has reviewed the following policies and recommend updates to the following as per the changes to the Education Plan:

- Policy 7: *Board Operations*
- Policy 15: *Program Reduction and School Closure*

All Board Policies are attached for review.

Recommendation:

That the Board of Trustees approves the above as updated Board policies.

A handwritten signature in blue ink, appearing to read "Bevan Daverne", is written over a horizontal line.

Bevan Daverne
Superintendent



Board Policy 7

Board Operations

The Board believes that its ability to discharge its obligations in an efficient and effective manner is dependent upon the development and implementation of a sound organization design. The design is described in the following categories: wards, organizational meeting, regular meetings, special meetings, in-camera sessions, agenda for regular meetings, minutes, motions, delegations to the Board, recording devices, trustee compensation, trustee conflict of interest, and Board self-evaluation. The Board has adopted policies so that the business of the Board can be conducted in an orderly and efficient manner.

In order to discharge its responsibilities to the electorate of the Division, the Board shall hold meetings as often as is necessary. A quorum, which is a simple majority of the number of trustees, must be present for every duly constituted meeting.

The Board believes that its fundamental obligation is to preserve, if not enhance, the public trust in education, generally, and in the affairs of its operations in particular. Consistent with its objective to encourage the general public to contribute to the educational process, Board meetings will be open to the public, as per the Education Act, s. 64 which states: "The meetings of a board shall be held in public and no person shall be excluded from them except for improper conduct."

While the Board believes its affairs should be conducted in public to the greatest extent possible, the Board also recognizes that there are times when public interest and the protection of individual privacy are best served by private discussion of specific issues in "in-camera" sessions.

The Board believes public interest can be enhanced by having members of the public make presentations at Board meetings. The Board believes that soliciting public feedback and input on a variety of educational topics, through a variety of methods, enhances communications and the effectiveness of the Board.

1. Wards

Within the stipulations of Ministerial Order 036/2000, originally establishing Golden Hills School Division, the Board provides for the nomination and election of trustees within the Division by wards.

- 1.1 All wards shall comprise all those lands as outlined in the Ministerial Order.
- 1.2 The Board may, from time to time, undertake a review of electoral wards to ensure that effective representation is maintained. Such a review may consider the number of wards and/or ward boundaries.
- 1.3 When reviewing ward boundaries, the Board may take into consideration any factors it considers appropriate. These factors may include, but are not limited to; population, geography and the total number of wards required for effective governance and the prudent use of resources.



Board Policy 7

Board Operations

- 1.4 The Board may pass a bylaw to amend electoral boundaries and/or trustee representation. Bylaw changes intended to impact a general election must be passed before the date of December 31st prior to that general election.
- 1.5 The provisions of the Local Authorities Election Act respecting the election of trustees shall apply to every election in each ward.

1. Organizational Meeting

1.3. Non Election Year

Annually, an organizational meeting of the Board shall be held on the fourth Tuesday of August, usually just prior to the beginning of a new school year.

The Superintendent or his/her designate will give notice of the organizational meeting as if it were a special meeting.

The Superintendent or designate shall act as Chair of the meeting for the purpose of the election of the Board Chair as per **Appendix 7-B: Organizational Meeting Election Procedures**. Upon election, the Board Chair shall preside over the remainder of the organizational meeting. The Board Chair shall be elected, to serve during the pleasure of the Board.

The organizational meeting shall, in addition include, but not be restricted to, the following:

- 1.3.1. Elect a vice-chair;
- 1.3.2. Establish a schedule (date, time and place) for regular meetings, and any additional required meetings;
- 1.3.3. Create such standing committees of the Board as are deemed appropriate, and appoint members;
- 1.3.4. Appoint Board representatives to the various Boards or committees of organizations or agencies where the Board has regular representation, as appropriate;
- 1.3.5. Establish a list of organizations for which general attendance is supported by the Board;
- 1.3.6. Establish or review trustee compensation rates; and
- 1.3.7. Review Board member conflict of interest stipulations and determine any disclosure of information requirements.

1.4. Election Year

No later than four weeks following Election Day when there has been a general election, the Superintendent or his/her designate will give notice of the organizational meeting to each trustee as if it were a special meeting.

Each trustee will take the Oath of Office immediately following the call to order of the organizational meeting after a general election. Special provisions will be made for a trustee taking office following a by-election.



Board Policy 7

Board Operations

In an election year, the matters decided by the Board in the previous organizational meeting will continue until the organizational meeting following the election.

3. Regular Meetings

Regular Board meetings shall be as established at the annual organizational meeting unless otherwise altered by Board motion.

4. Special Meetings

Occasionally, unanticipated or emergent issues require immediate Board attention and/or action.

Special meetings of the Board may be held from time to time. These are public meetings. Notwithstanding, the Board may, by resolution, meet in-camera when it is expedient to do so for the protection of an individual's privacy or when the Board believes the public interest is best served by private discussion.

The nature of the business to be transacted must be clearly specified in the notice of the meeting. Unless all trustees are present at the special meeting, no other business may be transacted. Items can be added to the agenda only by the unanimous consent of the entire Board.

5. In-Camera Sessions

The Board may, by resolution, schedule an in-camera meeting at a time or place agreeable to the Board or recess a meeting in progress for the purpose of meeting in-camera. Such resolutions shall be recorded in the minutes of the Board and shall specify those individuals eligible to attend in addition to trustees and the Superintendent. The reason for the in-camera session shall be stated prior to its approval and shall be limited to discussion pertaining to the following stated reasons: matters related to individual student or individual employees, collective bargaining or compensation issues, litigation, acquisition/disposal of property, and other topics that a majority of trustees present believe should be held in private for the public interest.

Such sessions shall be closed to the public and press. The Board shall only discuss the matter which gave rise to the closed meeting. In-camera meetings shall be strictly confidential. Board members and other persons attending the session are honour-bound not to disclose the substance of deliberations at such sessions.

The Board shall, during the in-camera session, adopt only such resolution as is required to reconvene the Board in an open, public meeting.

6. Agenda for Regular Meetings

The Board believes that a properly prepared agenda creates a meeting atmosphere formal enough for orderly procedure, but informal enough to encourage free discussion, problem solving, and the generation of ideas.



Board Policy 7

Board Operations

The Board Chair is responsible for establishing the agenda for Board meetings in consultation with the Vice-Chair and the Superintendent, in accordance with Board policy and legislation.

Agendas shall include sufficient data and information so that the Board is able to make sound and objective decisions consistent with established goals.

The agenda is considered DRAFT until approved by the Board.

Items may be placed on the agenda in one of the following ways:

- 6.1 By notifying the Superintendent or Board Chair prior to the establishment of the agenda (at least seven days prior to the Board meeting).
- 6.2 By notice of motion at the previous meeting of the Board.
- 6.3 As a request from a committee of the Board.
- 6.4 Emergent issues that require immediate Board action may arise after the agenda has been prepared. The Board Chair, at the beginning of the meeting, shall ask for additions to and/or deletions from the agenda prior to agenda approval. Changes to the agenda may only be made with the approval of a majority of those trustees present.

Materials for Board meetings will be distributed to each trustee and the Superintendent at least three calendar days prior to the meeting. Agenda packages, minus any confidential materials, will be provided to members of the press and the general public attending the meeting. Copies of the agenda will be sent electronically to all schools for distribution through the principal to staff and School Councils. The agenda will be posted on the web site three days prior to the meeting. The Superintendent or designate is responsible for distribution and posting from the Division.

The Board will follow the order of business set by the agenda unless the order is altered or new items are added by agreement of the Board.

During the course of the Board meeting, the majority of trustees present may request that the Board Chair place items before the Board for discussion. The Board may take action on such items.

7. Minutes

The Board believes it is important to maintain a record of all proceedings at regular and special meetings and Board committees, both standing and ad hoc.

The Board shall maintain and preserve by means of minutes a record of its proceedings and resolutions.

- 7.1 The minutes shall record:
 - 7.1.1 Date, time and place of meeting and time of adjournment;
 - 7.1.2 Type of meeting (regular, special or committee);
 - 7.1.3 Name of presiding officer;
 - 7.1.4 Names of those trustees and administration in attendance;



Board Policy 7

Board Operations

- 7.1.5 Approval of preceding minutes;
- 7.1.6 All resolutions, including the Board's disposition of the same, placed before the Board, should be entered in full;
- 7.1.7 Names of persons making the motion;
- 7.1.8 Points of order and appeals;
- 7.1.9 Appointments;
- 7.1.10 Summarized reports of committees;
- 7.1.11 Recording of the vote on a motion; and
- 7.1.12 Trustee declaration pursuant to the Act, s. 88 Pecuniary Interest.

7.2 The minutes shall:

- 7.2.1 Be prepared as directed by the Superintendent;
- 7.2.2 Be reviewed by the Superintendent prior to submission to the Board;
- 7.2.3 Be considered an unofficial record of proceedings until such time as adopted by a resolution of the Board; and
- 7.2.4 Upon adoption by the Board, be deemed to be the official and sole record of the Board's business.

7.3 The Superintendent shall ensure, upon acceptance by the Board that appropriate initials are appended to each page of the minutes, and that appropriate signatures and the corporate seal of the Division are affixed to the concluding page of the minutes.

7.4 The Superintendent shall establish a codification system for resolutions determined by the Board which will:

- 7.4.1 Provide for ready identification as to the meeting at which it was considered;
- 7.4.2 Provide for cross-referencing with resolutions of similar nature adopted by the Board at previous meetings; and
- 7.4.3 Establish and maintain a file of all Board minutes.

7.5 Upon adoption by the Board, the minutes shall be open to public scrutiny at the Board office.

7.6 The approved minutes of a regular or special meeting shall be posted to the website, distributed to the schools, staff and School Councils as soon as possible following approval. The Superintendent or designate is responsible to distribute and post the approved minutes.

7.7 Agenda packages shall be filed with the approved minutes.

8. Motions

Motions do not require a seconder, except in rare instances as described below.



Board Policy 7

Board Operations

8.1 Notice of Motion

The notice of motion serves the purpose of officially putting an item on the agenda of the next or future regular meeting and gives notice to all trustees of the item to be discussed. A notice of motion is not debatable and may not be voted on.

A trustee may present a notice of motion for consideration at the next regular meeting of the Board or may specify another meeting date. A trustee may also provide the Superintendent with a written notice of motion and ask that it be placed on the agenda of the next regular meeting and read at the meeting. The trustee will need not be present during the reading of the motion; however, if the trustee is not present, a seconder is required at the meeting at which the notice is given; otherwise the item will be dropped.

8.2 Discussion on Motions

The custom of addressing comments to the Board Chair should be followed by all persons in attendance.

A Board motion or a recommendation from administration must be placed before the Board prior to any discussion taking place on an issue. Once a motion is before the Board and until it is passed or defeated, all speakers shall confine their remarks to the motion or to the information pertinent to the motion.

8.3 Speaking to the Motion

The mover of a motion first and every trustee shall have an opportunity to speak to the motion before any trustee is allowed to speak a second time.

If the Chair wishes to speak on a motion, s/he shall ask the Vice-Chair to assume the Chair's role. The Chair may hand the gavel to the Vice-Chair and thus signal his/her desire to speak on a motion. The Chair normally speaks just prior to the last speaker, who will be the mover of the motion.

The mover of the motion is permitted to close debate on the motion.

As a general guide, a trustee should not speak longer than five minutes on any motion. The Board Chair has the responsibility to limit the discussion by a trustee when such a discussion is repetitive or digresses from the topic at hand, or where discussion takes place prior to the acceptance of a motion.

No one shall interrupt a speaker, unless it is to ask for important clarification of the speaker's remarks, and any such interruption shall not be permitted without permission of the Board Chair.

Should a trustee arrive at the meeting after a motion has been made and prior to taking a vote, the trustee may request further discussion prior to the vote. The Board Chair shall rule on further discussion.

8.4 Reading of the Motion



Board Policy 7

Board Operations

A trustee may require the motion under discussion to be read at any time during the debate, except when a trustee is speaking.

8.5 Recorded Vote

Whenever a recorded vote is requested by a trustee before the vote is taken, the minutes shall record the names of the trustees who voted for or against the matter. Immediately after a vote is taken and on the request of a trustee, the minutes shall record the name of that trustee and whether that trustee voted for or against the matter or abstained.

8.6 Required Votes

The Board Chair, and all trustees present, unless excused by resolution of the Board or by the provisions of the Education Act, shall vote on each question. Each question shall be decided by a majority of the votes of those trustees present. A simple majority of a quorum of the Board will decide in favour of the question. In the case of an equality of votes, the question is defeated. A vote on a question shall be taken by open vote, expressed by show of hands, except the vote to elect the Board Chair or Vice-Chair, which is by secret ballot, unless there is unanimous agreement among the trustees to use a show of hands.

8.7 Debate

In all debate, any matter of procedure in dispute shall be settled, if possible, by reference to Robert's Rules of Order. If this reference is inadequate, procedure may be determined by motion supported by the majority of trustees in attendance.

9. Delegations to Board Meetings

The Board will make provision for a delegation to make a presentation at a Board meeting in the interest of improving education in Division schools.

The presentation by a delegation shall be at a duly constituted meeting of the Board.

9.1 Notice to appear at the meeting, shall be given to the Superintendent or designate in adequate time to have the appearance placed on the agenda (at least seven days prior to the meeting). In a situation where time does not permit adherence to advance notice, the Superintendent shall acquaint the Board members with the matter prior to the delegation meeting with the Board.

9.2 The purpose of the delegation shall be clearly stated in the notice.

9.3 A suggested amount of time required for the presentation shall be stated and recorded on the Board agenda. The Board Chair reserves the right to limit and control the discussion.

9.4 At the time of presentation, the delegation shall confine its discussion to the purpose stated in the notice.

9.5 It is understood that the delegation shall have a spokesperson.

9.6 In discussing matters with a delegation, the Board Chair shall act as spokesperson for the Board. It must be remembered that delegations come to express problems, make suggestions



Board Policy 7

Board Operations

and requests, and give information thereon. For this reason, individual trustees may seek only clarification of items presented by the delegation. At no time during the presentation shall any trustee voice her/his opinion thereon; nor shall he/she, by any statement, commit the Board to any specific course of action.

- 9.7 Except in an emergency the Board shall defer any action relative to the delegation's presentation until the next regular Board meeting. Such tabling shall be used to give individual trustees sufficient time to consider the information supplied by the delegation. If the time between the delegation's presentation and the next Board meeting is deemed insufficient for the trustees to gain the necessary information to make an informed decision, the Board may respond by delaying the decision until another specified, appropriate time.
- 9.8 Upon completion of the presentation, the Board Chair shall inform the delegation when the decision will be made. When a decision is reached, it will be communicated in writing to the spokesperson.
- 9.9 Notwithstanding the Board's provision for a delegation, if the Board has reason to believe that more than one or two delegations will desire an opportunity to address the Board on a particular educational matter, the Board may limit delegations at a Regular Meeting and instead convene a public hearing for the purpose of receiving input on a specific matter.

10. Recording Devices

The Board expects that anyone wanting to use a recording device at a public Board meeting shall obtain prior approval of the Chair.

11. Trustee Participation in Meetings via Video or Teleconference

A trustee may participate in a meeting of the Board by electronic means or other communication facilities providing the communication facilities enable the trustees participating in the meeting and members of the public attending the meeting to hear each other. Trustees participating by electronic or other communication facilities are deemed to be present at the meeting.

- 11.1 A trustee is normally expected to attend in person a meeting of the Board, unless there is a valid reason for attending by electronic means or other communication facilities. Valid reasons include weather conditions that affect the trustee's ability to travel safely, illness that may limit the trustee's ability to travel or be in a public meeting, or other circumstances that seem reasonable to the trustee.
- 11.2 A trustee attending a meeting by electronic means or other communication facilities is expected to provide sufficient advance notice to the Board Chair so that necessary accommodations, such as video conferencing service, can be in place at the designated meeting place for the expected duration of the meeting.



Board Policy 7

Board Operations

11.3 A trustee who is not able to attend a meeting in person determines if he/she will be considered absent, or if he/she will attend by electronic means or other communication facilities. The trustee will consider the cost implications to the Board, especially if he/she is outside the jurisdiction, the presumed reliability of the electronic means or other communication facilities, or any other circumstances such as confidentiality which may impact the normal business of a Board meeting.

12. The Board believes that trusteeship, first and foremost, is a public service. The Board, accordingly, intends that compensation for trustees be established and accepted within the spirit of trusteeship being a public service.

The Board recognizes, however, that the discharge of this public service makes considerable time demands and often results in the trustee incurring expenses.

The Board also believes there is a need for on-going trustee and Board development. The Board encourages the participation of all members at appropriate school board conferences, workshops and conventions to remain current about educational issues.

- 12.1 Trustees shall be compensated in accordance with **Appendix 7-A: Trustee Remuneration and Expenses**. The Board will review compensation rates regularly.
- 12.2 Compensation will be contingent upon the completion of the appropriate claims form. Compensation claims forms are to be regularly, and within 90 days of the expense, submitted to and authorized by the Board Chair no later than the last Board meeting of the month. All claims are to be submitted prior to the end of the fiscal year for the year in which the expense occurred.
- 12.3 Trustees will establish an annual operating budget for trustees in conjunction with the Division budget planning process.

13. Trustee Conflict of Interest

The trustee is directly responsible to the electorate of the Division and to the Board.

Upon election to office, the trustee must complete a disclosure of personal interest statement and accept a position of public trust. The trustee is expected to act in a manner which will enhance the trust accorded the trustee, and through the trustee, the trust accorded to the Board.

The Board is of the firm conviction that its ability to discharge its obligations is dependent upon the confidence the residents of the Division place in the Board and in its trustee members.

- 13.1 The trustee is expected to be conversant with the Education Act, Conflict of Interest, and in particular, Pecuniary Interest s. 85 and Disclosure of Information s. 86.
- 13.2 The trustee is solely responsible for declaring him/herself to be in possible conflict of interest.
- 13.3 The trustee shall make such declaration in open meeting prior to Board or committee discussion of the subject matter which may place the trustee in conflict of interest.



Board Policy 7

Board Operations

13.4 It shall be the responsibility of the trustee in conflict to absent him/herself from the meeting in accordance with the requirements of the Education Act and ensure that his/her declaration and absence is properly recorded within the minutes.

14. Board Self-Evaluation

14.1 The annual Board self-evaluation process will complement the Superintendent evaluation process.

14.2 The purpose of the Board self-evaluation is to answer the following questions:

14.2.1 How well have we fulfilled each of our defined roles in relation to our mission, goals and objectives as a Board this past year?

14.2.2 How do we perceive our interpersonal working relationships?

14.2.3 How well do we receive input and how well do we communicate?

14.2.4 How well have we adhered to our annual work plan?

14.2.5 How would we rate our Board-Superintendent relations?

14.2.6 How well have we adhered to our governance policies?

14.2.7 What have we accomplished this past year? How do we know?

14.3 The principles upon which the Board self-evaluation is based are as follows:

14.3.1 A learning organization or a professional learning community is focused on the improvement of practice.

14.3.2 A pre-determined process for evaluation strengthens the governance functions and builds credibility for the Board.

14.3.3 An evidence-based approach provides objectivity.

14.4 The components of the Board self-evaluation are:

14.4.1 Review of Board Role Performance

14.4.2 Monitoring Interpersonal Working Relationships

14.4.3 Monitoring Board Representation/Communication

14.4.4 Review of Annual Work Plan Completion

14.4.5 Monitoring Board-Superintendent Relations

14.4.6 Review of Board Motions

14.4.7 Review of Board Governance Policies

14.4.8 Creating a Positive Path Forward

15. Trustee Remuneration and Expenses



Board Policy 7

Board Operations

- 15.1 Trustees receive a monthly rate to remunerate them for regular business in their role as trustee. Regular business includes: attendance at school or public events in the Ward, and interactions with GHSD community, members and groups, etc.. These rates are listed in **Appendix 7-A: Trustee Remuneration and Expenses** .
- 15.2 Trustees will also receive monthly reimbursement for costs associated with technology, such as cellphone costs (**Appendix 7-A: Trustee Remuneration and Expenses**).
- 15.3 Trustees may also claim reimbursement for meetings and travel, with Board Chair approval. Meetings that are eligible for reimbursement include: regular and special meetings of the Board, scheduled Professional Development and Information, Retreat, Committees of the Board, Representatives of External Organizations, PSBAA, Rural Caucus, ASBA Conventions and Provincial meetings or when representing the Board at other events in accordance with a Board motion, at the following rates as per daily/hourly rate.
- 15.4 Meal Reimbursement - Per Diem
 - 15.4.1 With the receipt, actual reasonable costs will be reimbursed.
 - 15.4.2 Without the receipt, trustees may claim for a per diem rate aligned with district expenses (see **Appendix 7-A: Trustee Remuneration and Expenses**).

Appendices:

- Appendix 7-A: Trustee Remuneration and Expenses
- Appendix 7-B: Organizational Meeting Election Procedures

Legal References:

- Education Act, S. 64, 65, 66, 67, 68, 70, 71



Appendix 7-A

Trustee Remuneration and Expenses

Remuneration (Effective January 01, 2019)

Trustee Remuneration Monthly Rate	
Chair	\$1,160
Vice-Chair	\$945
All other trustees	\$700
Technology Allowance	\$50

Benefits	
As per trustee eligibility	ASEBP Benefits OR a \$2,500 ASEBP Health Spending Account

Hourly Rates (Submitted through approval process)

Meeting Hourly Rate	
Meeting – Hourly	\$55
Meeting – Full Day (7 or more hours)	\$385
Travel* – Hourly Rate	\$27

Travel and Expenses Reimbursement	
As set for GHSD staff travel	Current CRA Rates

* Other travel expenses (.e. parking, taxi fares, airfare, internet access, etc.) will be reimbursed as receipted.

Meal Reimbursement			
	Breakfast	Lunch	Dinner
Without Receipt	\$12	\$17	\$22
With Receipt	As per receipt		

Trustee Development**
\$4,000 allocation per elected term, or portion thereof, for self-directed trustee development (e.g. conferences, PD seminars) in topics specifically related to education and governance. ** All Trustee development expenditures to be approved by Board Chair.

** Includes travel costs (mileage, airfare, taxi fares, parking fees, etc.), accommodations, meals, and course or seminar fees. Travel time and hourly/daily rates are assessed against the trustee’s individual allocation for self-directed development.

Accommodation	
With Receipt	As receipted
Without Receipt	Lodging allowance for private accommodations (e.g. relative’s home) at \$75 max/stay

Note: Trustees are encouraged to submit expense claims within 35 days from the date of expenditure.



Appendix 7-B

Organizational Meeting Election Procedures

Election of Chair and Vice Chair (Script)

CHAIR

Step 1 - Secretary Treasurer: “The next order of business is the election of Chair.”

Step 2 - Secretary Treasurer: “I now call for nominations for the position of Chair of the Golden Hills School Division for the insert year Term.” *(Pause and wait for nominations to start.)*

Step 3 - Trustee: “I nominate insert name for Chair”.

Step 4 - Secretary Treasurer asks the Nominee: “Do you accept the nomination?”

Step 5 - Nominee replies: “Accept” or “Decline”

Step 6 - Secretary Treasurer: “I acknowledge the nomination of insert name. Are there any further nominations?” *(Pause and wait for any further nominations. If there are more, repeat steps 3 - 6, then carry on to step 7.)*

Step 7 - Secretary Treasurer: “I call for nominations a second time?”

Step 8 - Secretary Treasurer: “I call for nominations a third time?” *(Having asked three times for nominations, if no Trustee moves that nominations are to cease, the Secretary Treasurer declares nominations ceased.)*

Step 9 - Secretary Treasurer: “I declare nominations closed.” *(This verifies the closing of nominations.)*

- Depending on how many nominations are put forth, proceed with **PART A** or **B**.

PART A: If there is only one nomination

Secretary Treasurer: “May I have a motion to declare Trustee insert name acclaimed as the Chair of Golden Hills School Division for the insert year Term?”

Secretary Treasurer: “Congratulations, Chair insert name. Please accept the gavel.” *(ONLY the NEW CHAIR will accept the GAVEL from the Secretary Treasurer.)*

PART B: If there are multiple nominations

(The election will be conducted by secret ballot.)

Secretary Treasurer: “For Chair, the following Trustees are nominated: Trustee insert name, Trustee insert name, etc.”

Secretary Treasurer: “I appoint insert name of Associate Superintendent as Returning Officer.” *(Ballots are distributed at this time.)*

Secretary Treasurer: “We will now move to a vote. Please cast your ballot by writing the full name of the candidate who you choose for the position of Chair.”

Returning Officer *(receives the ballots and tallies the official count. He then lets the Secretary Treasurer know the vote.)*

Secretary Treasurer: “May I have a motion to declare that Trustee insert name has been elected as Chair of Golden Hills School Division for the insert year Term.”

Secretary Treasurer: “May I have a motion to destroy the ballots? All in favour?”

Secretary Treasurer: “Congratulations, Chair insert name. Please accept the gavel.” *(ONLY the NEW CHAIR will accept the GAVEL from the Secretary Treasurer.)*



Appendix 7-B

Organizational Meeting Election Procedures

VICE CHAIR

Step 1 - Chair: “The next order of business is the election of Vice Chair”.

Step 2 - Chair: “I now call for nominations for the position of Vice Chair of the Golden Hills School Division for the insert year Term. *(Pause and wait for nominations to start.)*”

Step 3 - Trustee: “I nominate insert name for Vice Chair”.

Step 4 - Chair asks the Nominee: “Do you accept the nomination?”

Step 5 - Nominee replies: “Accept” or “Decline”

Step 6 - Chair: “I acknowledge the nomination of insert name. Are there any further nominations?” *(Pause and wait for any further nominations. If there are more, repeat steps 3-6, then carry on to step 7.)*

Step 7 - Chair: “I call for nominations a second time?”

Step 8 - Chair: “I call for nominations a third time?” *(Having asked three times for nominations, if no Trustee moves that nominations are to cease, the Chair declares nominations ceased.)*

Step 9 - Chair: “I declare nominations closed.” *(This verifies the closing of nominations.)*

- Depending on how many nominations are put forth, proceed with **PART A** or **B**.

PART A: If there is only one nomination

Chair: “May I have a motion to declare Trustee insert name acclaimed as the Vice Chair of Golden Hills School Division for the insert year Term?”

Chair: “Congratulations Vice Chair insert name.”

PART B: If there are multiple nominations

(The election will be conducted by secret ballot.)

Chair: “For Vice Chair, the following Trustees are nominated: Trustee insert name, Trustee insert name, etc.”

Chair: “I appoint insert name of Associate Superintendent as Returning Officer.” *(Ballots are distributed at this time.)*

Chair: “We will now move to a vote. Please cast your ballot by writing the full name of the candidate who you choose for the position of Vice Chair.”

Returning Officer *(receives the ballots and tallies the official count. He then lets the Chair know the vote.)*

Chair: “May I have a motion to declare that Trustee insert name has been elected as Vice Chair of Golden Hills School Division for the insert year Term.”

Chair: “May I have a motion to destroy the ballots? All in favour?”

Chair: “Congratulations Vice Chair insert name.”

TIE VOTE

In the event of a tie vote:

- You must re-ballot until someone receives a majority. Opportunity for each of the candidates to address Trustees and answer questions may be provided prior to additional ballots.



Board Policy 15

Program Reduction and School Closure

In accordance with the Education Act and accompanying regulations, the Board of Trustees is responsible for local programming and the use of school facilities.

In addition to setting priorities for replacement, modernization or new capital investment for submission to the Ministry of Education, the Board of Trustees may also make decisions regarding closure of schools or school programs and the transfer of students to another building. In keeping with these responsibilities, the Board may consider program reduction and student transfer or closure of a school for efficiency and effectiveness of operations and may involve the consideration of many factors in their decision.

Procedures

1. During the school year, the Board will receive information as part of regular Board meetings regarding the status of all schools in the system. This information will be received through the annual school summaries report, enrollment reports, transportation reports, capital reports as well as others. In addition to the formal process for receiving information, the Board may also receive information through other sources including parent feedback or parent requests.
2. The Board may use any or all of the information it receives to identify which schools or programs should be considered for complete or partial closure. Additionally, the Board may also consider the necessity to safeguard the health and safety of students, staff or the public; the sustainability of the operation; student enrolment; the cost of maintaining operable conditions or restoring operable conditions or the need to consolidate or relocate existing schools or programs to serve the overall interests of public education under the jurisdiction of the Board of Trustees.
3. A transfer of students or partial closure will occur when the Board decides to reduce programming in a school through the reduction of grade programming being offered, but without school closure. An example would be to eliminate Grade 10-12 programming in a K-12 school.
4. Based on the consideration of information from various sources, the Board shall raise the matter by way of a motion at a public board meeting that it is considering complete or partial closures of designated schools for the next school year.
5. The Board will hold a public meeting to share pertinent information and receive feedback from the community about the potential partial or full closure decision.
6. Following the public meeting, should the board decide upon closure or partial closure of a school, it will do so by way of motion at a public board meeting prior to the year in which the school will close.
7. If the decision of the Board is to close the school:
 - 7.1. The Board shall forthwith notify the Minister in writing of the decision.
 - 7.2. The Board shall identify alternative uses for the school or dispose of the property in accordance with section 192 of the Education Act.



BYLAW 002/2020

"Inspiring confident, connected, caring citizens of the world"

November 24, 2020

Background:

In order to establish locations in addition to Golden Hills School Division office where a deputy may receive trustee nomination papers, a bylaw must be established prior to December 31 in the year before an election year to establish one or more locations.

Bylaw 002/2020, *A Bylaw to Establish Locations, in Addition to the Local Jurisdiction Office Where a Deputy May Receive Election Nominations* (attached).

Recommendation:

That the Board of Trustees gives first and second readings to Bylaw 002/2020.

That the Board determines whether third reading will occur at this meeting (unanimous consent required).

If so, that the Board gives third and final reading to Bylaw 002/2020.

That the Board of Trustees rescind Bylaw 002/2013 and adopt Bylaw 002/2020.

Bevan Daverne
Superintendent

Tahra Sabir
Secretary-Treasurer

BYLAW NO. 02/2020

A BYLAW OF THE GOLDEN HILLS SCHOOL DIVISION

A BYLAW TO ESTABLISH LOCATIONS, IN ADDITION TO THE LOCAL JURISDICTION OFFICE WHERE A DEPUTY MAY RECEIVE ELECTION NOMINATIONS.

WHEREAS Reg. 82/2019 of the Education Act Regulations provides for the Readings of a Board by-Law;

AND WHEREAS Sub Section 28 (1.1) of the Local Authorities Election Act provides that a Board may provide by Bylaw, prior to December 31 of a year before a year in which a general election is to be held, provide that a returning officer may establish one or more locations, in addition to the local jurisdiction office, where a deputy (appointed by the returning officer) may receive nominations.

THEREFORE, be it resolved that the Board of Trustees of the Golden Hills School Division hereby authorizes the returning officer to establish the following additional locations where election nominations may be received.

Village of Acme Office

203 Clarke Street
Acme, AB T0M 0A0

Town of Drumheller Municipal Office

224 Centre Street
Drumheller, AB T0J 0Y4

Village of Standard Office

120 Elsinore Avenue
Standard, AB T0J 3G0

Town of Three Hills Municipal Office

232 Main Street
Three Hills, AB T0M 2A0

Town of Trochu Municipal Office

222 Northfield Rd
Trochu, AB T0M 2C0

READ A FIRST TIME THIS

Chair, Golden Hills Schools Division

Secretary Treasurer

READ A SECOND TIME

Chair, Golden Hills Schools Division

Secretary Treasurer

READ A THIRD TIME WITH THE UNANIMOUS CONSENT OF ALL MEMBERS PRESENT AND PASSED:

Chair, Golden Hills Schools Division

Secretary Treasurer



RESERVE INFORMATION

"Inspiring confident, connected, caring citizens of the world"

November 24, 2020

Background:

In March of 2020 the Ministry requested boards to ask for Ministerial approval of spending or transferring operating reserves (2 year temporary measure). They also announced that commencing 2022/2023 school year, a cap on the amount of operating reserves will be implemented as per the new Education funding model. Upon further queries, it was determined Golden Hill's reserve cap would be 3.15%. For the last 10 years, Golden Hills has had reserves ranging from 4-6% of their total expenditures. Based on the 19/20 Audited Financial Statements we are at 5.4%. These dollars have been set aside for future spending. These Reserve Funds give Boards the autonomy to act in the best interest of the School Division. The ability to plan short and long term to mitigate funding shortfalls, shifts in enrolments, changes in grant funding, program sustainability and now a pandemic.

Some of Golden Hills planning for the use of reserves includes the following:

Ever-green of Technology

Each year we set aside budgeted operational funds to go into a reserve so that we can regularly replace division hardware and technology. Items that need replacing on a 3-6 year cycle include; laptops, computers, ActiveBoards, Projectors, and wireless and network Infrastructure.

School divisions need to be able to plan, save, and procure on a large scale. Smaller annual purchases are an inefficient use of school division funds.

Funding Uncertainty

There are numerous funding uncertainties school boards have experienced over the last few years. Some of these include mid-year funding adjustments. These funding adjustments are not an anomaly and have been ongoing for over 10 years.

For the year 2020/2021 Alberta Education provided a new funding model. Due to the pandemic, school divisions have adjusted and created safe delivery of education to learners who want to "learn at home". Having the flexibility to give students the options in this changing landscape, with the ability to "borrow" from reserves until funding is adjusted to offset funding shortage. Without reserves, local decisions and community response would not have been possible. In some cases school's online enrolment has more than tripled, and the new concept of a weighted moving average (WMA) for enrolment funding increases does not allow us to hire the level of staff needed. School divisions need to hire the appropriate number of teachers and staff to provide services to the increased number of students. The ability to tap into reserves allows school divisions to make decisions and be responsive to the local needs of the community

Insurance Uncertainty

In August 2019, a large number of school divisions in Alberta (approx. 60%) had insurance rates that tripled. This was all due to the hardening market, frequency and severity in claims and catastrophic losses

in Alberta. The impact in the market was that underwriters demanded increased deductibles. As the market continues to harden, deductibles continue to increase. An example of this, is any building located in a flood plain has a deductible of \$500,000. To be prudent, school divisions would need to ensure they have a contingency to set aside for deductibles.

Spending Behavior and Culture

School board financial autonomy encourages decisions that are in the best interests of our local schools to plan financially in both short and long term. School divisions have benefitted with numerous system improvements including improvements in student learning, teacher and staff efficacy. The flexibility to manage finances have allowed us to support our teachers and staff, procure the necessary products and materials for technology and facilities.

In general, while planning for future continuity and success, school divisions have been prudent and thoughtful in allocating and are part of a broader plan to protect initiatives and programming. Prudent spending behavior is part and parcel when divisions can plan for both short term and long term spending. If divisions did not have a reserve, then they would be concerned about spending decisions and planning would be difficult. Often people would be forced to spend and not be able to look at decisions from a long term perspective, which, in turn, would force short term thinking. When this happens the best decisions in education are not always made.

From a provincial perspective, School Board Annual Funding is approximately \$6.3billion dollars. The average total accumulated operating surplus has been approximately \$400M to \$600M which is about 6% of the funding. This is not a significant amount of reserves for those bigger expenditures, rainy day or unexpected events.

The ability to save dollars and plan long term is key to fiscal responsibility. The Alberta government aligns itself to this strategy and builds this into their fiscal policy through revenue estimation. Essentially, if we did not have any savings to rely on we would be living from “pay cheque to pay cheque”. Sound fiscal policy is essential to manage government dollars.

Responding to local needs by making local decisions that work best for the electors is a fundamental process. The opportunities and challenges school divisions operate in requires the need to be able to plan long term. This allows for sound financial decisions that meet the needs of the community and its electors. A cap of 3.15% would provide greater challenges for Boards to meet the needs of their local communities.

Recommendation:

That the Board of Trustees consider the new recommendation of a 3.15% reserve and consider the impact on Golden Hills and discuss the possibility of advocacy with other Boards and with government.



Bevan Daverne
Superintendent of Schools



Tahra Sabir
Secretary Treasurer



RURAL SCHOOL BOARD CAUCUS (RSBC)

“Inspiring confident, connected, caring citizens of the world”

November 24, 2020

Background:

The original group began in 2015-2016 as a way to discuss transportation issues in rural school divisions. The group was officially named, Rural School Board Caucus (RSBC), in the spring of 2017 at the Rural Education Symposium. The purpose of the group is to be one voice for rural school boards and to create awareness of the many issues we face in providing education to students in rural Alberta.

The RSBC consists of more than 30 rural school boards in Alberta that joined forces as a way to lobby the provincial government as a group.

The RSBC meets three times a year when attending other events, including the Rural Educational Symposium (ARES) and the spring and fall Alberta School Boards Association conferences (ASBA).

There are three main areas of focus for the group, which are as follows:

- Transportation - the distances to transport students to rural schools is so great and the funding from the province doesn't cover the costs.
- Funding model – pursuing one that would work better in rural Alberta.
- Wraparound services for mental health initiatives in schools.

Committee Executive	Representatives	Current Committee Executives
Rural School Board Caucus (RSBC) <ul style="list-style-type: none"> • Plans to meet three times a year 	<ul style="list-style-type: none"> • One Chair • One Vice Chair • Three Directors (Chair of Mental Health, Chair of Transportation, Chair of Funding) 	<ul style="list-style-type: none"> • Holly Bilton, Chair • Nancy Sand ,Vice Chair • Stacy Hammel, Director (Chair of Mental Health) • Stuart Angle, Director (Chair of Transportation) • Sherry Cooper, Director (Chair of Funding)

The term for the above Executive is a (2) two year term. The RSBC Executive are at the end of their two year term. Due to the current pandemic and complexities, the RSBC executive would like to hear from all boards regarding their request to extend their positions for another term.

Recommendation:

That the Board of Trustees approve the request of extending the current Rural School Board Caucus Executive committees term for another year term due to COVID-19.

Bevan Daverne
Superintendent of Schools



MONTHLY ENROLMENT MONITORING REPORT

"Inspiring confident, connected, caring citizens of the world"

November 24, 2020

Background:

The Board of Trustees regularly monitors enrolment and notes trends over time. Funding is primarily enrolment-driven and monitoring and projecting enrolment trends informs the board's budgeting processes.

As per the attached monitoring report, information is provided on the September 30, 2020 enrolment of provincially funded students, Siksika funded students and International funded students. Enrolment information has been adjusted for the New Funding Model.

Recommendation:

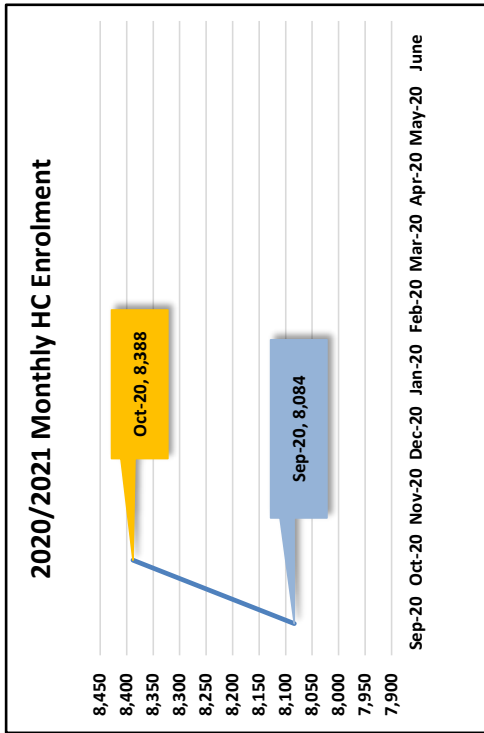
That the Board of Trustees receives the Enrolment Monitoring Report for information and for the record.

Bevan Daverne
Superintendent

Tahra Sabir
Secretary Treasurer

Golden Hills School Division Enrollment

* Enrollment information has been adjusted for the New Funding Model



Schools - Month to Month Comparison Sept 30 to Oct 31, 2020

Configuration	School	October 31, 2020 FTE	September 30, 2020 FTE	Difference
K-6, 10-12	Acme School	186.50	186.50	0.00
K-9	Carbon School	63.50	66.00	-2.50
K-6	Carseland School	61.00	60.00	1.00
7-9	Crowther Memorial Jr. High School	489.00	488.00	1.00
K-9	Dr. Elliott Community School	177.50	175.00	2.50
7-12	Drumheller Valley Secondary School	409.00	404.00	5.00
K-6	École Brentwood Elementary School	219.50	220.00	-0.50
K-12	George Freeman	369.00	366.00	3.00
K-6	Greentree School	321.50	318.50	3.00
K-12	Prairie Christian Academy School	261.00	263.00	-2.00
10-12	Strathmore High School	593.00	592.00	1.00
K-12	Three Hills School	445.00	443.00	2.00
K-9	Trinity Christian Academy	155.00	154.50	0.50
K-12	Trochu Valley School	236.00	236.50	-0.50
K-6	Westmount School	344.00	345.00	-1.00
K-12	Wheatland Crossing	312.00	318.50	-6.50
K-6	Wheatland Elementary School	285.50	284.50	1.00
	Sub Total	4,928.00	4,921.00	7.00
7-9	Coloniés	354.00	345.00	9.00
7-12	Drumheller Outreach	16.00	17.00	-1.00
1-12	Golden Hills Learning Academy	491.00	331.00	160.00
1-12	NorthStar Academy	632.00	541.00	91.00
7-12	Strathmore StoreFront	72.00	70.00	2.00
	Sub Total	1,565.00	1,304.00	261.00
	FTE	6,493.00	6,225.00	268.00
	Homeschool	1,017.00	1,020.00	-3.00
	Shared Responsibility	331.00	323.00	8.00
	Kindergarten (add .5)	198.00	189.50	8.50
	Siksika	157.00	157.00	0.00
	International (Incl. Online)	192.10	169.10	23.00
	Sub Total	1,895.10	1,858.60	36.50
	Total HEADCOUNT	8,388.10	8,083.60	304.50



REGIONAL COLLABORATIVE SERVICE DELIVERY (RCSD)

"Inspiring confident, connected, caring citizens of the world"

November 24, 2020

Background:

Golden Hills School Division, in conjunction with the other RCSD partners, will continue to collaborate to support students and families in our communities.

Recommendation:

That the Board of Trustees receives the RCSD/Student Health Initiative Monitoring Report for information and for the record.

A handwritten signature in blue ink, appearing to read "Bevan Daverne".

Bevan Daverne
Superintendent

A handwritten signature in blue ink, appearing to read "Jeff Grimsdale".

Jeff Grimsdale
Associate Superintendent of Schools



Regional Collaborative Service Delivery (RCSD)

Presented to Board of Trustees by Jeff Grimsdale

Associate Superintendent of Schools

Resource Persons: Deb Hinds-Nunziata, Christina Hoover

November 24, 2020

REPORTING PERIOD: 2019-2020

OVERVIEW

Having completed its sixth and final operational year, the *Regional Collaborative Service Delivery* (RCSD) is a provincially led approach by Alberta Education in partnership with Alberta Health Services, Alberta Children's Services and Alberta Ministry of Children's Services whose purpose is to enable effective collaboration at local and regional levels. Funding for RCSD is provided by the Government of Alberta to augment existing provincial dollars.

At the local and regional levels, Alberta Health Services, Alberta Ministry of Children's Services, school authorities, interested First Nations and other community partners work together to better meet the needs of children, youth and their families. There are 17 RCSD regions across the province; each of the regional partners work collaboratively and share available resources to:

- address regionally identified needs;
- coordinate and leverage systems;
- build system capacity; and
- plan for sustainability.

Regionally the mission statement and priorities of the CEC RCSD are to:

- Engage in collaborative cross-sector partnerships to provide timely, equitable, integrated and seamless access to a continuum of supports and services that allow children and youth to be successful at school, at home and in their communities.
- The priorities are to optimize the service delivery model, build effective and efficient processes, develop strategic partnerships, and to enhance regional capacity.

In the sixth year of the RCSD approach, the Leadership Team met regularly to review service provisions and ongoing expenditures. Within the structure established provincially, there is also an Executive Team that meets twice per year, usually at the beginning of the year and in the spring to review the budget and subsequent expenditures for the next academic year.

SUCSESSES OF 2019-2020

- While continuing to develop partnerships with Siksika Nation, Central East is maximizing existing dollars to support a full-time FNMI Social Worker, increased psychology services, clinical supervision, and increased time for Early Intervention Teachers. This team works closely with students, families, schools and community partners to enhance success in school and well-being. These additional dollars have strengthened the existing services we provide our students from Siksika Nation.
- Continued agreement and consensus in care services within the region and a commitment to maintain the identified priorities for the following year.

Priority 1 – providing evidence-based, timely and appropriate mental health resources and services.

- RCSD supports base funding for Educational Consultants, Family School Community Resource Counsellors including clinical supervision, Behaviour Assistants for the Green Zone program, the Connections Clinic program and the Tri-Region Complex Case Initiative.

Priority 2 – Delivering quality, timely allied health services (OT/PT/SLP).

- RCSD funds time for SLP and SLPA positions, additional OT/PT time and consultation in the areas of Complex Communication Needs, Vision and Deaf/Hard of Hearing.

- Strengthening and aligning service delivery for children and youth across systems, with a focus on transition to adulthood.
 - The CONeX program (part of the Tri-Region Complex Case Initiative) provides support and coordination to complex students and their families, with multiple systems involvement to help them navigate service delivery and to re-engage all the partners when needed
 - Through the Connections Clinic program, the referrals to and discharge process from urgent/acute core services is streamlined.
- Continued capacity building for community Allied Health Service providers in the area of Complex Communication Needs through partnership and funding with Specialized Support for Inclusive Learning (SSIL).

CHALLENGES

- Increased demands on resources of Ministry partners with either a decreased or a same level of budgetary allocations.

- Growing need for appropriate mental health and behavioural supports for children, youth and their families at the “specialized” level of intervention (e.g. Treatment Beds, In-Home Support).
- The complexity of needs are changing and are more challenging which requires long-term sustainability, coordinated service delivery of multi-disciplinary practitioners and a variety of ministry partners.
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- Recruitment and retention of SLP’s and OT’s in AHS’s Central Zone continues to be a challenge. Further decisions about baseline services are required to ensure consistency between zones. This year both Kneehill and Drumheller did not have SLP services for much of the year as AHS has difficulty hiring therapists in this area.
- Understanding how to support parents and guardians and negotiating for timely and effective services in the home and community. COVID-19 made this increasingly challenging as several partner agencies were not able to run regular services and often had a difficult time connecting with families.

PLANNING FORWARD

- RCSD dissolved at the end of the 2019-2020 school year so continued transition planning is required.
- Students who require Low Incidence support such as Deaf and Hard of Hearing, Blind or Low Vision, complex communication and occupational therapy will be contracted through Renfrew Educational Services. These students will receive similar supports as in previous years.
- Private therapists have been contracted to support students with Speech, Occupational Therapy and Physiotherapy. Programs will be supported by educational assistants.
- Continue to support funding for Family Resource Community School Resource Workers and First Nation Inuit Metis and Inuit Programming.
- Given the core service need of mental health supports in combination with the complexity of students and their families, ongoing support, clinical supervision, professional development and time for Family School Community Resource Workers is critical.
- Continue to expand Connections Clinic program with a focus on building capacity of school team members in the area of mental health.
- Foster opportunities for collaboration between ministry partnerships.

FINANCIAL IMPLICATIONS

In Golden Hills School Division, the RCSD continues to supported seven programs which directly benefit students, their families and schools. These are:

- Family School Community Resource Counselling Program (FSCRC)
- First Nation Metis and Inuit Programming
- Green Zone/Anchor Program
- Connections
- Psychological Services
- Complex Needs
- Speech and Language