



# GOLDEN HILLS SCHOOL DIVISION

## AGENDA

**TYPE:** Regular Board Meeting

**DATE:** 11/23/2021      **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 Organizational Minutes of October 26, 2021

Action

7.2 Regular Minutes of October 26, 2021

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, 2021  
(T. Sabir)

Action

9.2 2020-2023 Three Year Education Plan and Assurance Framework - Final (B. Daverne)

Action

9.3 Administrative Procedure 493 - COVID-19 Staff Vaccination and Rapid Testing  
Assurance (B. Daverne)

Action

9.4 Field Trip Studies/Excursion - Strathmore High School - Eastern Europe April 13-24,  
2022 (B. Daverne)

Action

9.5 Field Trip Studies/Excursion - Prairie Christian Academy - Italy and Greece April 15-  
24, 2022 (B. Daverne)

Action

9.6 Field Trip Studies/Excursion - Wheatland Crossing - Europe April 14-25, 2022 (B.  
Daverne)

Action

9.7 Field Trip Studies/Excursion - Wheatland Crossing - Peru June 30-July 11, 2022 (B.  
Daverne)

Action

B) Information Items

9.8 Monthly Enrolment Monitoring Report (October 2021) (T. Sabir)

Info

**10.0 Guest**

10.1 Avail LLP Chartered Professional Accountants (C. Deaust)  
- 10:30 a.m. via ZOOM

Info

**11.0 ADJOURNMENT**

11.1 Adjournment

Action



# MINUTES

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## Golden Hills School Division No. 75

### Organizational Meeting of the Board of Trustees

Location: Boardroom of the Golden Hills School Division

Start Time: 9:30 AM

**Tuesday, October 26, 2021 (9:30 AM)**

#### 1.0 Attendance

##### Present:

##### c) Trustees

- Laurie Huntley
- Jennifer Mertz
- Barry Kletke
- Rob Pirie
- Justin Bolin
- Jim Northcott

##### d) Superintendent

- Bevan Daverne

##### e) Secretary Treasurer

- Tahra Sabir

##### Absent:

##### f) Associate Superintendent

- Jeff Grimsdale

##### g) Deputy Superintendent Wes Miskiman

#### 2.0 Call to Order

Secretary Treasurer Sabir called the meeting to order at 9:30 a.m.

#### 3.0 Welcome Public, Vision and Mission Statements

## 4.0 NEW BUSINESS

### A) Information Items

#### 4.1 Oath of Office

**Recommendation:**

Newly acclaimed Trustees; Laurie Huntley, Jennifer Mertz, Rob Pire, Jim Northcott, Barry Kletke and Justin Bolin took their oaths of office, as prescribed by the Oaths of Office Act in the Education Act s. 75 before commencing the trustee's duties.

#### 4.2 Pecuniary Interest Forms

**Recommendation:**

Pecuniary Forms for Trustees were distributed as per Education Act s. 85(2) and s. 86(1) with a request to advise of any conflict of interest issues.

### B) Action Items

#### 4.3 Election of Chair

**Recommendation: BD#20211026.1001**

Secretary Treasurer Sabir opened nominations for the position of Chair for the Golden Hills School Division for 2021-2022 Term.

Trustee Kletke nominated Trustee Huntley.

Trustee Huntley accepted the nomination for Chair.

Secretary Treasurer Sabir called for nominations for the role of Chair a second time. Secretary Treasurer Sabir called for nominations for the role of Chair a third time.

Secretary Treasurer Sabir declared nominations closed.

Secretary Treasurer declared Trustee Huntley acclaimed as the Chair of Golden hills School Division for the 2021-2022 Term.

#### 4.4 Election of Vice Chair

**Recommendation: BD#20211026.1002**

Chair Huntley opened the Vice Chair position with a discussion around the position becoming a rotating position.

The Rotating Vice Chair position is as follows:

- Trustee Kletke October to end December 2021
- Trustee Northcott January to end March 2022
- Trustee Pire April to end June 2022
- Trustee Mertz July to end September 2022

#### 4.5 Rotating Roster

**Recommendation: BD#20211026.1003**

**MOVED by Trustee Pire** that the Board of Trustees have a rotating Vice Chair for the period of October 2021 through to August 2022.



#### 4.6 Determination of Signing Authorities

**Recommendation: BD#20211026.1004**

**MOVED by Trustee Kletke** that the Board of Trustees approve the following Representatives for Signing Authorities for the 2021-2022 Term.

- Chair Laurie Huntley
- Trustee Jennifer Mertz
- Trustee Robert Pirie
- Manager of Finance, Michael Kuystermans;
- or Superintendent Bevan Daverne;
- or Secretary Treasurer Tahra Sabir.

#### 4.7 Establishment of Meeting Dates and Times

**Recommendation: BD#20211026.1005**

**MOVED by Trustee Kletke** that the Board of Trustees adopt the regular Meeting Dates be as follows for the 2021-2022 school year, with a start time of 9:30 a.m.

August 24, 2021	December 14, 2021	April 26, 2022
September 28, 2021	January 25, 2022	May 24, 2022
October 26, 2021	February 22, 2022	June 21, 2022
November 23, 2021	March 22, 2022	

#### 4.8 Trustee Expenses/Pier Diems/Mileage Rate/Benefit Rate/Other Expenses

**Recommendation: BD#20211026.1006**

**MOVED by Trustee Mertz** that the Board of Trustees direct Administration to collect data and report back with recommendations.

#### 4.9 Conference attendance and Provincial Alberta School Boards Association (ASBA) Meetings and Conferences

**Recommendation:**

Superintendent Daverne reviewed conference attendance and self-directed Trustee Development for the Board of Trustees.

#### 4.10 Nomination/Election of Standing Committee Members and Representatives to External Committees

**Recommendation: BD#20211026.1007**

**MOVED by Trustee Bolin** that the Board of Trustees Representatives for the External and Standing Committees be as follows:

External Committee	Representation Required	Representation 2020-2021
<b>ASBA Zone 5</b> (Alberta School Boards Association) - Meetings as called by ASBA approximately ten per year	Two Trustees plus One Alternate	Trustee Northcott Trustee Pirie Trustee Bolin (Alternate)

<b>PSBAA</b> (Public School Boards Association of Alberta) - Meetings as called by PSBAA approximately two per year	One Trustee plus One Alternate (One designated to vote if required)	Trustee Kletke Trustee Northcott (Alternate) Trustee Bolin (Alternate)
<b>PSBAA Executive Council Meetings</b> (All can attend) - Meetings as called by PSBAA approximately four per year	One Trustee plus One Alternate	Trustee Kletke Trustee Northcott (Alternate) Trustee Bolin (Alternate)
<b>Standing Committees</b>	<b>Representation Required</b>	<b>Representation 2020-2021</b>
<b>Audit Committee</b> *change made as per Ed Act s. 142 (2) The Audit Committee shall comprise of at least 5 individuals and shall include 2 members who are not trustees.	Three Board Members Two Members	Trustee Huntley Trustee Pirie Trustee Mertz (Alternate) 2 Members (TBD)
<b>Capital Planning</b>	Full Board	Full Board
<b>Strategic Planning</b>	Full Board	Full Board
<b>Policy</b>	Two Trustees One Alternate Superintendent/Designate	Trustee Bolin Trustee Northcott Trustee Pirie (Alternate) Superintendent/Designate
<b>Committees</b>	<b>Representation Required</b>	<b>Representation 2020-2021</b>
<b>Bargaining</b>	Administration	Full Board
<b>Advocacy</b>	Full Board	Full Board
<b>TEBA</b> (Teachers Employee Bargaining Association)	One Trustee	Trustee Pirie
<b>RSBC</b> (Rural School Board Caucus)	One Trustee One Alternate	Trustee Huntley Trustee Northcott (Alternate) Trustee Bolin (Alternate)

**5.0 ADJOURNMENT**

**5.1 Adjournment**

**Recommendation: BD#20211026.1008**

The Board of Trustees adjourn at 10:12 a.m.

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Chair

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Secretary Treasurer



# MINUTES

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## Golden Hills School Division No. 75

### Regular Meeting of the Board of Trustees

Location: Boardroom of the Golden Hills School Division

Start Time: 9:30 AM

**Tuesday, October 26, 2021 (10:15 AM)**

### 1.0 Attendance

#### Present:

##### a) Chair

- Laurie Huntley

##### b) Vice Chair

- Barry Kletke

##### c) Trustees

- Jennifer Mertz (excused at 2:15 p.m.)
- Justin Bolin
- Jim Northcott
- Rob Pirie

##### d) Superintendent

- Bevan Daverne

##### e) Secretary Treasurer

- Tahra Sabir

##### g) Deputy Superintendent

- Wes Miskiman

##### h) Recording Secretary

- Kristy Polet

#### Absent:

##### f) Associate Superintendent

- Jeff Grimsdale

### 2.0 Call to Order

Chair Huntley called the meeting to order at 10:21 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#20211026.1001**

**MOVED by Trustee Pirie** that the Board of Trustees go In Camera at 10:22 a.m.

#### **4.2 Out of In Camera**

**Recommendation: BD#20211026.1002**

**MOVED by Trustee Northcott** that the Board of Trustees rise from In Camera at 12:10 p.m.

Recessed at 12:10 p.m.

Reconvened at 1:20 p.m.

### **5.0 Approval of Agenda**

#### **5.1 Approval of Agenda**

**Recommendation: BD#20211026.1003**

**MOVED by Trustee Bolin** that the Board of Trustees approve the October 26, 2021 agenda as presented.

### **6.0 Welcome Public, Vision and Mission Statements**

### **7.0 Presentation of Minutes**

#### **7.1 Regular Minutes of September 28, 2021**

**Recommendation: BD#20211026.1004**

**MOVED by Trustee Pirie** that the Board of Trustees approve the September 28, 2021 Regular Minutes.

### **8.0 REPORTS**

#### **A) Chair's Report**

Chair Huntley presented information on the following topics:

- Participated in Board Chairs Curriculum Focus group along with Trustee Mertz.
- Chair Huntley is the Returning Officer for the Public School Boards' Association of Alberta (PSBAA) AGM November 17-19, 2021.
- Zoom meeting with Education Minister LaGrange regarding new COVID protocols.
- Board Chairs Zoom meeting with MLA, Nathan Horner.
- Rural School Board Caucus (RSBC) AGM has been delayed to December 9, 2021.
- Received election resources from Alberta School Board Association (ASBA).
- Received election videos from ASBA and PSBAA.
- Updated Provincial Guidelines for managing COVID.
- Received the PSBAA Advocate.

- Teachers Employer Bargaining Association (TEBA) Governance overview for Board Trustee Orientation.

## **B) Board Committees**

Trustee Pirie presented information on the following topics from Alberta School Boards Association (ASBA) Zone 5:

- Trustee Pirie presented Vice Chair Kletke with the ASBA Long Service Award for his three terms as a Board of Trustee.
- Discussed the upcoming ASBA Zone 5 meeting being held at Golden Hills School Division on November 12, 2021.

Trustee Kletke had no new information to report on for Public School Boards' Association of Alberta (PSBAA) at this time.

Trustee Pirie had no new information to report on for Teachers Employee Bargaining Association (TEBA) at this time.

## **C) Board Representatives to External Organizations**

Nothing to report on currently.

## **D) Administration Reports**

Secretary Treasurer Sabir presented information on the following topics:

- Bus Drivers:
  - Some routes were not running during the months of September and October, this was due to an assortment of circumstances; driver shortage, COVID testing and colds.
  - Currently GHSD has one Certified Instructor.
- Inclement Weather:
  - Hosted driver meetings regarding inclement weather, driving challenges and ambient weather. Meetings were held October 7, 19 and 28, 2021.
  - Reviewing maintenance process on buses.
- Insurance:
  - ARMIC, reciprocal group, consists of 37 School Boards, currently in the renewal process.
  - ARMIC was able to secure insurance through MARSH, Fleet and CBO, while Cyber went up, Property and liability cost will be a savings less by approximately 9%.

Deputy Superintendent Miskiman presented information on the following topics:

- Human Resources Update:
  - process of hiring an Associate Principal to work along side Principal, Randy Woods of Northstar Academy, as he will be retiring at the end of June.
- Superintendent Daverne presented information on the following topics:
  - Remembrance Day - Schools will not have their ceremonies open to the public, only to guest Legion speakers.
  - COVID cases are down in schools, contract tracing is more manageable due to schools running their own tracing protocol.

## **9.0 NEW BUSINESS**

### **A) Action Items**

#### **9.1 Mandatory Staff Vaccination and Testing (B. Daverne)**

**Recommendation: BD#20211026.1005**

**MOVED by Trustee Pirie** that the Board of Trustees direct Administration to gather additional information for careful consideration on the mandatory staff vaccination and testing request from the Minister of Education and Minister of Health for the November 23, 2021 Board Meeting.

#### **9.2 Compensation (B. Daverne)**

**Recommendation: BD#20211026.1006**

**MOVED by Trustee Pirie** that the Board of Trustees approve the compensation adjustment for Exempt School-Based Support Staff and Exempt Other Support Staff effective November 1, 2021 as recommended in Schedule A and B, dated November 1, 2021.

### **B) Information Items**

#### **9.3 Enrolment Monitoring Report (September 2021) (T. Sabir)**

**Recommendation:**

Secretary Treasurer Sabir presented the September 30, 2021 Enrolment to the Board of Trustees for information.

#### **9.4 IMR and Capital Projects Report (T. Sabir)**

**Recommendation:**

Secretary Treasurer Sabir presented information on the combined funding for Infrastructure Maintenance Renewal (IMR) and on the Capital Maintenance Renewal (CMR) funding. This funding is necessary for annual preservation and maintenance of buildings.

#### **9.5 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.

#### **9.6 School Division Three-Year Education 2021-2024 Plan and Assurance Measure Results (B. Daverne)**

**Recommendation:**

Superintendent Daverne reviewed the draft Three-Year Education 2021-2024 Plan and Assurance Measure Results Report with the Board of Trustees. The final Report will be brought to the November 23, 2021 Board meeting.

**9.7 Elections Review 2021 (T. Sabir)**

**Recommendation:**

Secretary Treasurer Sabir presented information on Elections 2021 to the New Board of Trustees.

**10.0 ADJOURNMENT**

**10.1 Adjournment**

**Recommendation:** BD#20211026.1007

The Board of Trustees adjourned at 4:00 p.m.

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Chair

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Secretary Treasurer



## AUDITED FINANCIAL STATEMENT

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

**November 23, 2021**

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### **Background:**

Pursuant to Section 139 (1) of the Education Act, the Board of Trustees is responsible for submitting to the Minister by November 30<sup>th</sup> the Audited Financial Statements for the fiscal year September 1<sup>st</sup> 2020 - August 31<sup>st</sup> 2021. 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 Monday, November 22, 2021 to discuss the Audited Financial Statements and Management Letter.

Attached is a Quick Facts sheet for Audit 2020-2021 and Budget 2021-2022.

### **Recommendation:**

#### **Motion One:**

That the Board of Trustees approves the 2020-21 amounts on the Audited Financial Statements for the year ending August 31, 2021 to be transferred to unrestricted as follows:

- Transfer from Unrestricted Net Assets to Capital Reserves in the amount of \$3,700,000;
- Transfer from Unrestricted Net Assets to the Operating Reserves in the amount of \$1,800,000.
- 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, 2021 for submission to Alberta Education by November 30, 2021 subject to the Board being advised of any minor adjustments which may be necessary before the budget is submitted to Alberta Education November 30, 2021.

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Bevan Daverne  
Superintendent

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Tahra Sabir  
Secretary Treasurer





# Golden Hills School Division Quick Facts - Financial Summary

MOTTO

Powering hope and possibilities

Avail

MISSION

intentionally Maximizing learning

VISION

Inspiring confident, connected,  
caring citizens of the world

*Good News*

**"Held Harmless" for 2020-2021  
\$304k**

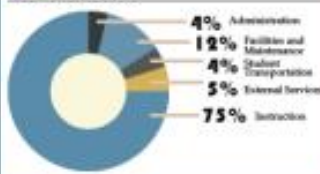
## Budget 2021-22

Alberta Education    Federal    External    School Fees  
\$77.4M    +    \$1.6M    +    \$6.0M    +    \$4.0M    =    \$89M

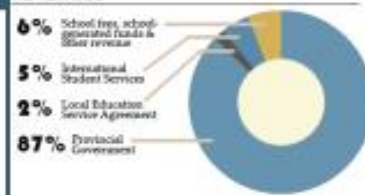
• includes Using Savings of \$ 3.6M

## AFS 2020-2021

### EXPENDITURES



### REVENUES



### SALARIES & BENEFITS

Teachers	Support Staff
\$46,336,055	\$16,726,829
53%	19%

*Clear*

Payroll  
Internal Controls  
Financial Statements

**Audit**

School Generated Funds  
Capital Assets/Projects

## GHSD STAFFING

Support Staff	2021-2022
Educational Assistants	172
Secretaries	40
Caretakers	30
Family Resource Workers	11
Maintenance	14
Transportation	71
International	22
Division Office Support	25
<b>Total</b>	<b>385</b>

Teachers - 409  
Support Staff - 385  
**TOTAL = 794**

Teachers	2021-2022
School Based Certificated Staff	389
Educational Consultants	3
Instructional Coaches	5
Early Intervention-Literacy/Numeracy Teachers	8
Superintendent/Associate Superintendent/Director of Learning	4
<b>Total</b>	<b>409</b>

*Enrollment*



Provincial Students	→	8,233
Federal Students	→	153
International Students	→	197
<b>TOTAL</b>	→	<b>8,583</b>

**AUDITED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2021**  
[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 23, 2021**

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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**DRAFT**



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, 2021 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, 2021, 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.

**DRAFT**

**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.

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Lethbridge, Alberta

November 23, 2021

Chartered Professional Accountants

**DRAFT**School Jurisdiction Code: 2155

**STATEMENT OF FINANCIAL POSITION**  
As at August 31, 2021 (in dollars)

	2021	2020
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents (Schedule 5)	\$ 12,307,240	\$ 10,231,581
Accounts receivable (net after allowances) (Note 3)	\$ 2,096,579	\$ 6,123,039
Portfolio investments		
Operating (Schedule 5; Note 4)	\$ 8,750,000	\$ 750,000
Endowments (Schedules 1 & 5; Note 5)	\$ 75,000	\$ 75,000
Inventories for resale	\$ -	\$ -
Other financial assets	\$ -	\$ -
<b>Total financial assets</b>	<b>\$ 23,228,819</b>	<b>\$ 17,179,620</b>
<b>LIABILITIES</b>		
Bank indebtedness (Note 6)	\$ -	\$ -
Accounts payable and accrued liabilities (Note 7)	\$ 8,414,393	\$ 7,316,764
Unspent deferred contributions (Schedule 2)	\$ 1,280,292	\$ 1,948,789
Employee future benefits liabilities (Note 8)	\$ 243,300	\$ 224,700
Environmental liabilities	\$ -	\$ -
Other liabilities	\$ -	\$ -
Debt		
Supported: Debentures	\$ -	\$ -
Unsupported: Debentures (Note 9)	\$ 607,166	\$ 760,774
Mortgages and capital loans	\$ -	\$ -
Capital leases	\$ -	\$ -
<b>Total liabilities</b>	<b>\$ 10,545,151</b>	<b>\$ 10,251,027</b>
<b>Net financial assets</b>	<b>\$ 12,683,668</b>	<b>\$ 6,928,593</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 6)	\$ 105,669,380	\$ 109,097,745
Inventory of supplies (Note 10)	\$ 275,708	\$ 334,634
Prepaid expenses (Note 11)	\$ 530,163	\$ 426,767
Other non-financial assets	\$ -	\$ -
<b>Total non-financial assets</b>	<b>\$ 106,475,251</b>	<b>\$ 109,859,146</b>
<b>Net assets before spent deferred capital contributions</b>	<b>\$ 119,158,919</b>	<b>\$ 116,787,739</b>
Spent deferred capital contributions (Schedule 2)	\$ 89,654,352	\$ 91,433,175
<b>Net assets</b>	<b>\$ 29,504,567</b>	<b>\$ 25,354,564</b>
<b>Net assets</b> (Note 12)		
Accumulated surplus (deficit) (Schedule 1)	\$ 29,504,567	\$ 25,354,564
Accumulated remeasurement gains (losses)	\$ -	\$ -
	\$ 29,504,567	\$ 25,354,564
<b>Contractual rights</b> (Note 13)		
<b>Contractual obligations</b> (Note 14)		
<b>Contingent liabilities</b> (Note 15)		

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

**STATEMENT OF OPERATIONS**  
For the Year Ended August 31, 2021 (in dollars)

	Budget 2021	Actual 2021	Actual 2020
<b>REVENUES</b>			
Government of Alberta	\$ 75,965,791	\$ 80,701,209	\$ 72,870,826
Federal Government and other government grants	\$ 1,633,135	\$ 1,722,596	\$ 1,579,859
Property taxes	\$ -	\$ -	\$ -
Fees (Schedule 8)	\$ 1,235,000	\$ 731,642	\$ 1,105,820
Sales of services and products	\$ 7,681,600	\$ 7,537,801	\$ 8,253,037
Investment income	\$ -	\$ 111,842	\$ 106,913
Donations and other contributions	\$ 559,500	\$ 411,327	\$ 521,991
Other revenue (Note 18)	\$ 197,837	\$ 672,393	\$ 776,851
<b>Total revenues</b>	<b>\$ 87,272,863</b>	<b>\$ 91,888,810</b>	<b>\$ 85,215,297</b>
<b>EXPENSES</b>			
Instruction - Pre Kindergarten	\$ 678,799	\$ 379,132	\$ 592,646
Instruction - Kindergarten to Grade 12	\$ 62,525,537	\$ 65,017,610	\$ 59,682,379
Operations and maintenance (Schedule 4)	\$ 12,888,531	\$ 10,753,670	\$ 11,529,199
Transportation	\$ 4,258,285	\$ 3,795,768	\$ 3,178,578
System administration	\$ 3,065,220	\$ 3,244,372	\$ 2,823,107
External services	\$ 5,131,200	\$ 4,548,255	\$ 5,573,134
<b>Total expenses</b>	<b>\$ 88,547,572</b>	<b>\$ 87,738,807</b>	<b>\$ 83,379,042</b>
<b>Annual operating surplus (deficit)</b>	<b>\$ (1,274,709)</b>	<b>\$ 4,150,003</b>	<b>\$ 1,836,255</b>
Endowment contributions and reinvested income	\$ -	\$ -	\$ -
<b>Annual surplus (deficit)</b>	<b>\$ (1,274,709)</b>	<b>\$ 4,150,003</b>	<b>\$ 1,836,255</b>
<b>Accumulated surplus (deficit) at beginning of year</b>	<b>\$ 25,354,564</b>	<b>\$ 25,354,564</b>	<b>\$ 23,518,309</b>
<b>Accumulated surplus (deficit) at end of year</b>	<b>\$ 24,079,855</b>	<b>\$ 29,504,567</b>	<b>\$ 25,354,564</b>

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

**STATEMENT OF CASH FLOWS**  
For the Year Ended August 31, 2021 (in dollars)

	2021	2020
<b>CASH FLOWS FROM:</b>		
<b>A. OPERATING TRANSACTIONS</b>		
Annual surplus (deficit)	\$ 4,150,003	\$ 1,836,255
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	\$ 5,947,291	\$ 5,890,371
Net (gain)/loss on disposal of tangible capital assets	\$ (60)	\$ (2,520)
Transfer of tangible capital assets (from)/to other entities	\$ (2,456)	\$ (3,236)
(Gain)/Loss on sale of portfolio investments	\$ -	\$ -
Spent deferred capital recognized as revenue	\$ (4,320,277)	\$ (4,323,957)
Deferred capital revenue write-down / adjustment	\$ -	\$ -
Increase/(Decrease) in employee future benefit liabilities	\$ 18,600	\$ 30,800
Donations in kind	\$ -	\$ -
	\$ -	\$ -
	\$ 5,793,101	\$ 3,427,714
(Increase)/Decrease in accounts receivable	\$ 4,026,460	\$ 5,324
(Increase)/Decrease in inventories for resale	\$ -	\$ -
(Increase)/Decrease in other financial assets	\$ -	\$ -
(Increase)/Decrease in inventory of supplies	\$ 58,926	\$ (89,028)
(Increase)/Decrease in prepaid expenses	\$ (103,395)	\$ 461,425
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Increase/(Decrease) in accounts payable, accrued and other liabilities	\$ 1,097,629	\$ (2,962,053)
Increase/(Decrease) in unspent deferred contributions	\$ (668,497)	\$ 1,472,022
Increase/(Decrease) in environmental liabilities	\$ -	\$ -
	\$ -	\$ -
<b>Total cash flows from operating transactions</b>	<b>\$ 10,204,224</b>	<b>\$ 2,315,405</b>
<b>B. CAPITAL TRANSACTIONS</b>		
Acquisition of tangible capital assets	\$ (2,516,470)	\$ (3,234,569)
Net proceeds from disposal of unsupported capital assets	\$ 60	\$ 2,520
	\$ -	\$ -
<b>Total cash flows from capital transactions</b>	<b>\$ (2,516,410)</b>	<b>\$ (3,232,049)</b>
<b>C. INVESTING TRANSACTIONS</b>		
Purchases of portfolio investments	\$ (8,825,000)	\$ (825,000)
Proceeds on sale of portfolio investments	\$ 825,000	\$ 2,075,000
	\$ -	\$ -
	\$ -	\$ -
<b>Total cash flows from investing transactions</b>	<b>\$ (8,000,000)</b>	<b>\$ 1,250,000</b>
<b>D. FINANCING TRANSACTIONS</b>		
Debt issuances	\$ -	\$ -
Debt repayments	\$ (153,608)	\$ (148,348)
Increase (decrease) in spent deferred capital contributions	\$ 2,541,453	\$ 2,729,590
Capital lease issuances	\$ -	\$ -
Capital lease payments	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
<b>Total cash flows from financing transactions</b>	<b>\$ 2,387,845</b>	<b>\$ 2,581,242</b>
<b>Increase (decrease) in cash and cash equivalents</b>	<b>\$ 2,075,659</b>	<b>\$ 2,914,597</b>
<b>Cash and cash equivalents, at beginning of year</b>	<b>\$ 10,231,581</b>	<b>\$ 7,316,984</b>
<b>Cash and cash equivalents, at end of year</b>	<b>\$ 12,307,240</b>	<b>\$ 10,231,581</b>

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



**STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**For the Year Ended August 31, 2021 (in dollars)**

	2021	2020
Annual surplus (deficit)	\$ 4,150,003	\$ 1,836,255
<b>Effect of changes in tangible capital assets</b>		
Acquisition of tangible capital assets	\$ (2,516,470)	\$ (3,234,569)
Amortization of tangible capital assets	\$ 5,947,291	\$ 5,890,371
Net (gain)/loss on disposal of tangible capital assets	\$ (60)	\$ (2,520)
Net proceeds from disposal of unsupported capital assets	\$ 60	\$ 2,520
Write-down carrying value of tangible capital assets	\$ -	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ (2,456)	\$ (3,236)
Other changes	\$ -	\$ -
<b>Total effect of changes in tangible capital assets</b>	\$ 3,428,365	\$ 2,652,567
Acquisition of inventory of supplies	\$ 58,926	\$ (89,028)
Consumption of inventory of supplies	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ (103,395)	\$ 461,425
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Net remeasurement gains and (losses)	\$ -	\$ -
Change in spent deferred capital contributions (Schedule 2)	\$ (1,778,824)	\$ (1,594,367)
Other changes	\$ -	\$ -
<b>Increase (decrease) in net financial assets</b>	\$ 5,755,075	\$ 3,266,852
<b>Net financial assets at beginning of year</b>	\$ 6,928,593	\$ 3,661,741
<b>Net financial assets at end of year</b>	\$ 12,683,668	\$ 6,928,593

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

**STATEMENT OF REMEASUREMENT GAINS AND LOSSES**

For the Year Ended August 31, 2021 (in dollars)

	2021	2020
Unrealized gains (losses) attributable to:		
Portfolio investments	\$ -	\$ -
Other	\$ -	\$ -
Amounts reclassified to the statement of operations:		
Portfolio investments	\$ -	\$ -
Other	\$ -	\$ -
Other Adjustment (Describe)	\$ -	\$ -
Net remeasurement gains (losses) for the year	\$ -	\$ -
Accumulated remeasurement gains (losses) at beginning of year	\$ -	\$ -
Accumulated remeasurement gains (losses) at end of year	\$ -	\$ -

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

**DRAFT**

School Jurisdiction Code:

2155

**SCHEDULE 1****SCHEDULE OF NET ASSETS**  
For the Year Ended August 31, 2021 (in dollars)

	NET ASSETS	ACCUMULATED REMEASUREMENT GAINS (LOSSES)	ACCUMULATED SURPLUS (DEFICIT)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
							TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES
<b>Balance at August 31, 2020</b>	\$ 25,354,564	\$ -	\$ 25,354,564	\$ 16,903,690	\$ 75,000	\$ 20,413	\$ 6,614,114	\$ 1,741,347
<b>Prior period adjustments:</b>								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted Balance, August 31, 2020</b>	\$ 25,354,564	\$ -	\$ 25,354,564	\$ 16,903,690	\$ 75,000	\$ 20,413	\$ 6,614,114	\$ 1,741,347
Operating surplus (deficit)	\$ 4,150,003		\$ 4,150,003			\$ 4,150,003		
Board funded tangible capital asset additions				\$ 493,286		\$ (493,286)	\$ -	\$ -
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	\$ -		\$ -	\$ -		\$ -		\$ -
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	\$ -			\$ (5,947,291)		\$ 5,947,291		
Capital revenue recognized	\$ -			\$ 4,320,277		\$ (4,320,277)		
Debt principal repayments (unsupported)	\$ -			\$ 153,608		\$ (153,608)		
Additional capital debt or capital leases	\$ -			\$ -		\$ -		
Net transfers to operating reserves	\$ -					\$ (1,869,586)	\$ 1,869,586	
Net transfers from operating reserves	\$ -					\$ -	\$ -	
Net transfers to capital reserves	\$ -					\$ (3,700,000)		\$ 3,700,000
Net transfers from capital reserves	\$ -					\$ -		\$ -
Transfer from Unsupported to Supported	\$ -		\$ -	\$ (515,814)	\$ -	\$ 515,814	\$ -	\$ -
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Balance at August 31, 2021</b>	\$ 29,504,567	\$ -	\$ 29,504,567	\$ 15,407,756	\$ 75,000	\$ 96,764	\$ 8,483,700	\$ 5,441,347

**DRAFT**

School Jurisdiction Code: 2155

**SCHEDULE 1**

**SCHEDULE OF NET ASSETS  
For the Year Ended August 31, 2021 (in dollars)**

	INTERNALLY RESTRICTED RESERVES BY PROGRAM									
	School & Instruction Related		Operations & Maintenance		System Administration		Transportation		External Services	
	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves
<b>Balance at August 31, 2020</b>	\$ 6,614,114	\$ -	\$ -	\$ 1,613,557	\$ -	\$ -	\$ -	\$ 127,790	\$ -	\$ -
<b>Prior period adjustments:</b>										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted Balance, August 31, 2020</b>	\$ 6,614,114	\$ -	\$ -	\$ 1,613,557	\$ -	\$ -	\$ -	\$ 127,790	\$ -	\$ -
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		\$ -		\$ -		\$ -		\$ -		\$ -
Net remeasurement gains (losses) for the year										
Endowment expenses & disbursements										
Endowment contributions										
Reinvested endowment income										
Direct credits to accumulated surplus (Describe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets										
Capital revenue recognized										
Debt principal repayments (unsupported)										
Additional capital debt or capital leases										
Net transfers to operating reserves	\$ 1,869,586		\$ -		\$ -		\$ -		\$ -	
Net transfers from operating reserves	\$ -		\$ -		\$ -		\$ -		\$ -	
Net transfers to capital reserves		\$ -		\$ 3,200,000		\$ -		\$ 500,000		\$ -
Net transfers from capital reserves		\$ -		\$ -		\$ -		\$ -		\$ -
Transfer from Unsupported to Supported	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Balance at August 31, 2021</b>	\$ 8,483,700	\$ -	\$ -	\$ 4,813,557	\$ -	\$ -	\$ -	\$ 627,790	\$ -	\$ -



SCHEDULE OF DEFERRED CONTRIBUTIONS  
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)  
For the Year Ended August 31, 2021 (in dollars)

	Alberta Education					Other GoA Ministries					Gov't of Canada
	IMR	CMR	Safe Return to Class	Others	Total Education	Alberta Infrastructure	Children's Services	Health	Other GOA Ministries	Total Other GoA Ministries	
<b>Deferred Operating Contributions (DOC)</b>											
Balance at August 31, 2020	\$ 848,860	\$ -	\$ 77,322	\$ -	\$ 926,182	\$ 6,772	\$ -	\$ -	\$ -	\$ 6,772	\$ -
Prior period adjustments - please explain: Transfer from Safe	\$ -	\$ -	\$ (77,322)	\$ 77,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted ending balance August 31, 2020</b>	<b>\$ 848,860</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,322</b>	<b>\$ 926,182</b>	<b>\$ 6,772</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,772</b>	<b>\$ -</b>
Received during the year (excluding investment income)	\$ 865,382	\$ -	\$ 3,471,266	\$ 37,500	\$ 4,374,148	\$ 6,768	\$ -	\$ -	\$ -	\$ 6,768	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ (1,529,004)	\$ -	\$ (3,060,505)	\$ (77,322)	\$ (4,666,831)	\$ (13,540)	\$ -	\$ -	\$ -	\$ (13,540)	\$ -
Investment earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year	\$ 667	\$ -	\$ -	\$ -	\$ 667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>DOC closing balance at August 31, 2021</b>	<b>\$ 185,905</b>	<b>\$ -</b>	<b>\$ 410,761</b>	<b>\$ 37,500</b>	<b>\$ 634,166</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Unspent Deferred Capital Contributions (UDCC)</b>											
Balance at August 31, 2020	\$ -	\$ 505,198	\$ -	\$ -	\$ 505,198	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted ending balance August 31, 2020</b>	<b>\$ -</b>	<b>\$ 505,198</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 505,198</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>
Received during the year (excluding investment income)	\$ -	\$ 2,229,862	\$ -	\$ -	\$ 2,229,862	\$ 3,875,880	\$ -	\$ -	\$ -	\$ 3,875,880	\$ -
UDCC Receivable	\$ -	\$ (742,800)	\$ -	\$ -	\$ (742,800)	\$ (2,969,877)	\$ -	\$ -	\$ -	\$ (2,969,877)	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds on disposition of supported capital/ Insurance proceeds (and related interest)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) SDCC	\$ -	\$ (1,980,161)	\$ -	\$ -	\$ (1,980,161)	\$ (558,836)	\$ -	\$ -	\$ -	\$ (558,836)	\$ -
Transferred (to) from others - please explain: Payment to Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (347,167)	\$ -	\$ -	\$ -	\$ (347,167)	\$ -
<b>UDCC closing balance at August 31, 2021</b>	<b>\$ -</b>	<b>\$ 12,099</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,099</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>
<b>Total Unspent Deferred Contributions at August 31, 2021</b>	<b>\$ 185,905</b>	<b>\$ 12,099</b>	<b>\$ 410,761</b>	<b>\$ 37,500</b>	<b>\$ 646,265</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>
<b>Spent Deferred Capital Contributions (SDCC)</b>											
Balance at August 31, 2020	\$ 1,923,513	\$ 1,970,802	\$ -	\$ 224,996	\$ 4,119,311	\$ 84,288,264	\$ -	\$ -	\$ -	\$ 84,288,264	\$ -
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted ending balance August 31, 2020</b>	<b>\$ 1,923,513</b>	<b>\$ 1,970,802</b>	<b>\$ -</b>	<b>\$ 224,996</b>	<b>\$ 4,119,311</b>	<b>\$ 84,288,264</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 84,288,264</b>	<b>\$ -</b>
Donated tangible capital assets				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects				\$ -	\$ -	\$ 2,456	\$ -	\$ -	\$ -	\$ 2,456	\$ -
Transferred from DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from UDCC	\$ -	\$ 1,980,161	\$ -	\$ -	\$ 1,980,161	\$ 558,836	\$ -	\$ -	\$ -	\$ 558,836	\$ -
Amounts recognized as revenue (Amortization of SDCC)	\$ (111,795)	\$ (75,420)	\$ -	\$ (25,000)	\$ (212,215)	\$ (4,003,262)	\$ -	\$ -	\$ -	\$ (4,003,262)	\$ -
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SDCC closing balance at August 31, 2021</b>	<b>\$ 1,811,718</b>	<b>\$ 3,875,543</b>	<b>\$ -</b>	<b>\$ 199,996</b>	<b>\$ 5,887,257</b>	<b>\$ 80,846,294</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,846,294</b>	<b>\$ -</b>

	Other Sources			Total
	Donations and grants from others	Other	Total other sources	
<b>Deferred Operating Contributions (DOC)</b>				
Balance at August 31, 2020	\$ 35,637	\$ -	\$ 35,637	\$ 968,591
Prior period adjustments - please explain: Transfer from Safe	-	-	-	-
<b>Adjusted ending balance August 31, 2020</b>	<b>\$ 35,637</b>	<b>\$ -</b>	<b>\$ 35,637</b>	<b>\$ 968,591</b>
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ 4,380,916
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ (4,680,371)
Investment earnings	\$ -	\$ -	\$ -	\$ -
Received during the year	\$ -	\$ -	\$ -	\$ 667
Transferred to investment income	\$ (1,610)	\$ -	\$ (1,610)	\$ (1,610)
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -
<b>DOC closing balance at August 31, 2021</b>	<b>\$ 34,027</b>	<b>\$ -</b>	<b>\$ 34,027</b>	<b>\$ 668,193</b>
<b>Unspent Deferred Capital Contributions (UDCC)</b>				
Balance at August 31, 2020	\$ 375,000	\$ -	\$ 375,000	\$ 980,198
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -
<b>Adjusted ending balance August 31, 2020</b>	<b>\$ 375,000</b>	<b>\$ -</b>	<b>\$ 375,000</b>	<b>\$ 980,198</b>
Received during the year (excluding investment income)	\$ 125,000	\$ -	\$ 125,000	\$ 6,230,742
UDCC Receivable	\$ -	\$ -	\$ -	\$ (3,712,677)
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -
Investment earnings	\$ -	\$ -	\$ -	\$ -
Received during the year	\$ -	\$ -	\$ -	\$ -
Transferred to investment income	\$ -	\$ -	\$ -	\$ -
Proceeds on disposition of supported capital/ Insurance proceeds (and related interest)	\$ -	\$ -	\$ -	\$ -
Transferred from (to) DOC	\$ -	\$ -	\$ -	\$ -
Transferred from (to) SDCC	\$ -	\$ -	\$ -	\$ (2,538,997)
Transferred (to) from others - please explain: Payment to Alberta	\$ -	\$ -	\$ -	\$ (347,167)
<b>UDCC closing balance at August 31, 2021</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 612,099</b>
<b>Total Unspent Deferred Contributions at August 31, 2021</b>	<b>\$ 534,027</b>	<b>\$ -</b>	<b>\$ 534,027</b>	<b>\$ 1,280,292</b>
<b>Spent Deferred Capital Contributions (SDCC)</b>				
Balance at August 31, 2020	\$ 3,025,600	\$ -	\$ 3,025,600	\$ 91,433,175
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -
<b>Adjusted ending balance August 31, 2020</b>	<b>\$ 3,025,600</b>	<b>\$ -</b>	<b>\$ 3,025,600</b>	<b>\$ 91,433,175</b>
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects	-	-	-	\$ 2,456
Transferred from DOC	\$ -	\$ -	\$ -	\$ -
Transferred from UDCC	\$ -	\$ -	\$ -	\$ 2,538,997
Amounts recognized as revenue (Amortization of SDCC)	\$ (104,800)	\$ -	\$ (104,800)	\$ (4,320,277)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ 0
<b>SDCC closing balance at August 31, 2021</b>	<b>\$ 2,920,800</b>	<b>\$ -</b>	<b>\$ 2,920,800</b>	<b>\$ 89,654,352</b>

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**SCHEDULE OF PROGRAM OPERATIONS  
for the Year Ended August 31, 2021 (in dollars)**

REVENUES	2021							2020
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	Pre Kindergarten	Kindergarten to Grade 12						
(1) Alberta Education	\$ 377,450	\$ 60,795,254	\$ 8,053,271	\$ 4,258,285	\$ 2,861,365	\$ -	\$ 76,345,625	\$ 68,373,216
(2) Alberta Infrastructure	\$ -	\$ 242,566	\$ 3,760,696	\$ -	\$ -	\$ -	\$ 4,003,262	\$ 4,172,069
(3) Other - Government of Alberta	\$ -	\$ 352,322	\$ -	\$ -	\$ -	\$ -	\$ 352,322	\$ 325,541
(4) Federal Government and First Nations	\$ -	\$ 1,472,596	\$ 250,000	\$ -	\$ -	\$ -	\$ 1,722,596	\$ 1,579,859
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ -	\$ 597,350	\$ -	\$ -	\$ -	\$ 134,292	\$ 731,642	\$ 1,105,820
(10) Sales of services and products	\$ -	\$ 3,270,622	\$ 365	\$ 13,968	\$ -	\$ 4,252,846	\$ 7,537,801	\$ 8,253,037
(11) Investment income	\$ -	\$ -	\$ -	\$ -	\$ 111,842	\$ -	\$ 111,842	\$ 106,913
(12) Gifts and donations	\$ -	\$ 214,674	\$ -	\$ -	\$ -	\$ 37,334	\$ 252,008	\$ 208,789
(13) Rental of facilities	\$ -	\$ 1,200	\$ 99,260	\$ -	\$ -	\$ -	\$ 100,460	\$ 137,246
(14) Fundraising	\$ -	\$ 127,455	\$ -	\$ -	\$ -	\$ 31,864	\$ 159,319	\$ 313,203
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ 60	\$ -	\$ -	\$ -	\$ 60	\$ 2,520
(16) Other	\$ 79,228	\$ 171,460	\$ 47,600	\$ -	\$ 273,585	\$ -	\$ 571,873	\$ 637,085
<b>(17) TOTAL REVENUES</b>	\$ 456,678	\$ 67,245,499	\$ 12,211,252	\$ 4,272,253	\$ 3,246,792	\$ 4,456,336	\$ 91,888,810	\$ 85,215,297
<b>EXPENSES</b>								
(18) Certificated salaries	\$ 56,308	\$ 36,862,848	\$ -	\$ -	\$ 612,171	\$ 161,410	\$ 37,692,737	\$ 36,712,168
(19) Certificated benefits	\$ 7,417	\$ 8,556,297	\$ -	\$ -	\$ 61,894	\$ 17,710	\$ 8,643,318	\$ 8,359,067
(20) Non-certificated salaries and wages	\$ 160,123	\$ 7,254,227	\$ 1,988,153	\$ 1,623,449	\$ 1,375,526	\$ 1,048,945	\$ 13,450,423	\$ 11,627,778
(21) Non-certificated benefits	\$ 47,958	\$ 2,013,633	\$ 501,509	\$ 174,342	\$ 305,944	\$ 233,023	\$ 3,276,409	\$ 3,100,987
(22) SUB - TOTAL	\$ 271,806	\$ 54,687,005	\$ 2,489,662	\$ 1,797,791	\$ 2,355,535	\$ 1,461,088	\$ 63,062,887	\$ 59,800,000
(23) Services, contracts and supplies	\$ 107,326	\$ 9,736,943	\$ 4,010,946	\$ 1,311,572	\$ 572,698	\$ 2,901,910	\$ 18,641,395	\$ 17,230,807
(24) Amortization of supported tangible capital assets	\$ -	\$ 324,766	\$ 3,995,511	\$ -	\$ -	\$ -	\$ 4,320,277	\$ 4,323,957
(25) Amortization of unsupported tangible capital assets	\$ -	\$ 234,395	\$ 257,551	\$ 686,405	\$ 293,679	\$ 154,984	\$ 1,627,014	\$ 1,566,415
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 22,824	\$ 37,824	\$ 53,987
(28) Other interest and finance charges	\$ -	\$ 4,925	\$ -	\$ -	\$ -	\$ 7,449	\$ 12,374	\$ 5,167
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Other expense	\$ -	\$ 29,576	\$ -	\$ -	\$ 7,460	\$ -	\$ 37,036	\$ 398,710
<b>(31) TOTAL EXPENSES</b>	\$ 379,132	\$ 65,017,610	\$ 10,753,670	\$ 3,795,768	\$ 3,244,372	\$ 4,548,255	\$ 87,738,807	\$ 83,379,042
<b>(32) OPERATING SURPLUS (DEFICIT)</b>	\$ 77,546	\$ 2,227,889	\$ 1,457,582	\$ 476,485	\$ 2,420	\$ (91,919)	\$ 4,150,003	\$ 1,836,255

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**SCHEDULE OF OPERATIONS AND MAINTENANCE**  
for the Year Ended August 31, 2021 (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	2021 TOTAL Operations and Maintenance	2020 TOTAL Operations and Maintenance
Non-certificated salaries and wages	\$ 1,167,124	\$ 624,310	\$ -	\$ 86,327	\$ 110,392			\$ 1,988,153	\$ 2,009,145
Non-certificated benefits	\$ 322,712	\$ 134,633	\$ -	\$ 19,818	\$ 24,346			\$ 501,509	\$ 492,042
<b>SUB-TOTAL REMUNERATION</b>	<b>\$ 1,489,836</b>	<b>\$ 758,943</b>	<b>\$ -</b>	<b>\$ 106,145</b>	<b>\$ 134,738</b>			<b>\$ 2,489,662</b>	<b>\$ 2,501,186</b>
Supplies and services	\$ 947,598	\$ 303,334	\$ -	\$ 612,968	\$ 1,776			\$ 1,865,676	\$ 1,917,113
Electricity			\$ 833,027					\$ 833,027	\$ 772,704
Natural gas/heating fuel			\$ 437,211					\$ 437,211	\$ 337,713
Sewer and water			\$ 205,999					\$ 205,999	\$ 173,989
Telecommunications			\$ 47,095					\$ 47,095	\$ 15,414
Insurance					\$ 533,837			\$ 533,837	\$ 1,172,521
ASAP maintenance & renewal payments							\$ -	\$ -	\$ -
Amortization of tangible capital assets									
Supported							\$ 3,995,511	\$ 3,995,511	\$ 4,017,998
Unsupported						\$ 257,551		\$ 257,551	\$ 172,463
<b>TOTAL AMORTIZATION</b>						<b>\$ 257,551</b>	<b>\$ 3,995,511</b>	<b>\$ 4,253,062</b>	<b>\$ 4,190,461</b>
Interest on capital debt									
Supported							\$ -	\$ -	\$ -
Unsupported						\$ -		\$ -	\$ -
Lease payments for facilities				\$ 88,101				\$ 88,101	\$ 89,510
Other interest charges						\$ -		\$ -	\$ -
Losses on disposal of capital assets						\$ -		\$ -	\$ 358,587
<b>TOTAL EXPENSES</b>	<b>\$ 2,437,434</b>	<b>\$ 1,062,277</b>	<b>\$ 1,523,332</b>	<b>\$ 807,214</b>	<b>\$ 670,351</b>	<b>\$ 257,551</b>	<b>\$ 3,995,511</b>	<b>\$ 10,753,670</b>	<b>\$ 11,529,199</b>

SQUARE METRES									
School buildings								80,444.8	94,441.5
Non school buildings								8,922.7	8,404.6

**Notes:**

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

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

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

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

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

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

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



**SCHEDULE OF CASH, CASH EQUIVALENTS, AND PORTFOLIO INVESTMENTS  
for the Year Ended August 31, 2021 (in dollars)**

**Cash & Cash Equivalents**

	2021			2020
	Average Effective (Market) Yield	Cost	Amortized Cost	Amortized Cost
Cash	1%	\$ 10,807,240	\$ 10,807,240	\$ 8,731,581
Cash equivalents				
Government of Canada, direct and guaranteed		-	-	-
Provincial, direct and guaranteed		-	-	-
Corporate		-	-	-
Other, including GIC's	1.03%	1,500,000	1,500,000	1,500,000
<b>Total cash and cash equivalents</b>		<b>\$ 12,307,240</b>	<b>\$ 12,307,240</b>	<b>\$ 10,231,581</b>

See Note 3 for additional detail.

**Portfolio Investments**

	2021			2020	
	Average Effective (Market) Yield	Cost	Fair Value	Balance	Balance
<b>Interest-bearing securities</b>					
Deposits and short-term securities	1.16%	\$ 8,750,000	\$ 8,750,000	\$ 8,750,000	\$ 750,000
Bonds and mortgages		-	-	-	-
	1.16%	8,750,000	8,750,000	8,750,000	750,000
<b>Equities</b>					
Canadian equities		\$ -	\$ -	\$ -	\$ -
Global developed equities		-	-	-	-
Emerging markets equities		-	-	-	-
Private equities		-	-	-	-
Pooled investment funds		-	-	-	-
Total fixed income securities	0.00%	-	-	-	-
<b>Other</b>					
Deposits and short-term securities	0.50%	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
		-	-	-	-
		-	-	-	-
		-	-	-	-
Total equities	0.50%	75,000	75,000	75,000	75,000
<b>Total portfolio investments</b>	<b>1.15%</b>	<b>\$ 8,825,000</b>	<b>\$ 8,825,000</b>	<b>\$ 8,825,000</b>	<b>\$ 825,000</b>

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**

	2021	2020
Operating		
Cost	\$ 8,750,000	\$ 750,000
Unrealized gains and losses	-	-
	8,750,000	750,000
Endowments		
Cost	\$ 75,000	\$ 75,000
Unrealized gains and losses	-	-
Deferred revenue	-	-
	75,000	75,000
<b>Total portfolio investments</b>	<b>\$ 8,825,000</b>	<b>\$ 825,000</b>

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

	2021	2020
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%

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**SCHEDULE 6**

School Jurisdiction Code: 2155

**SCHEDULE OF TANGIBLE CAPITAL ASSETS  
For the Year Ended August 31, 2021 (in dollars)**

Tangible Capital Assets	2021						2020	
	Land	Work In Progress*	Buildings**	Equipment	Vehicles	Computer Hardware & Software	Total	Total
Estimated useful life			25-50 Years	5-10 Years	5-10 Years	3-5 Years		
<b>Historical cost</b>								
Beginning of year	\$ 2,411,559	\$ 129,727	\$ 169,467,269	\$ 8,205,060	\$ 9,342,234	\$ 719,810	\$ 190,275,660	187,269,612
Prior period adjustments	-	-	-	-	-	-	-	-
Additions	-	1,406,028	350,759	312,879	449,260	-	2,518,926	3,237,805
Transfers in (out)	-	(1,284,430)	965,011	319,419	-	-	-	-
Less disposals including write-offs	-	-	-	-	-	-	-	(231,757)
Historical cost, August 31, 2021	\$ 2,411,559	\$ 251,325	\$ 170,783,039	\$ 8,837,358	\$ 9,791,494	\$ 719,810	\$ 192,794,586	\$ 190,275,660
<b>Accumulated amortization</b>								
Beginning of year	\$ -	\$ -	\$ 69,073,921	\$ 5,001,862	\$ 6,432,240	\$ 669,892	\$ 81,177,915	75,519,300
Prior period adjustments	-	-	-	-	-	-	-	-
Amortization	-	-	4,567,101	596,553	761,180	22,457	5,947,291	5,890,372
Other additions	-	-	-	-	-	-	-	-
Transfers in (out)	-	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	-	-	-	-	-	(231,757)
Accumulated amortization, August 31, 2021	\$ -	\$ -	\$ 73,641,022	\$ 5,598,415	\$ 7,193,420	\$ 692,349	\$ 87,125,206	\$ 81,177,915
<b>Net Book Value at August 31, 2021</b>	\$ 2,411,559	\$ 251,325	\$ 97,142,017	\$ 3,238,943	\$ 2,598,074	\$ 27,461	\$ 105,669,380	
<b>Net Book Value at August 31, 2020</b>	\$ 2,411,559	\$ 129,727	\$ 100,393,348	\$ 3,203,198	\$ 2,909,994	\$ 49,918		\$ 109,097,745

	2021	2020
Total cost of assets under capital lease	\$ -	\$ -
Total amortization of assets under capital lease	\$ -	\$ -

Work in Progress includes \$251,325 in school upgrades that will be transferred to buildings in the subsequent year when completed.

\*\*Buildings include leasehold improvements with a total cost of \$738,836 and accumulated amortization of \$709,840 as well as site improvements with a total cost of \$515,093 and accumulated amortization of \$47,290.

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**SCHEDULE 7**

School Jurisdiction Code: 2155

**SCHEDULE OF REMUNERATION AND MONETARY INCENTIVES  
For the Year Ended August 31, 2021 (in dollars)**

Board Members:	FTE	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other Paid	Other Accrued Unpaid Benefits	Expenses
Laurie Huntley - Chair	1.00	\$35,035	\$6,140	\$0			\$0	\$3,353
Justin Bolin	1.00	\$23,803	\$5,536	\$0			\$0	\$5,992
Barry Kletke	1.00	\$23,497	\$5,518	\$0			\$0	\$4,363
Jennifer Mertz	1.00	\$30,558	\$5,900	\$0			\$0	\$1,603
James Northcott	1.00	\$22,670	\$5,474	\$0			\$0	\$4,033
Rob Pirie	1.00	\$24,991	\$5,599	\$0			\$0	\$1,569
	-	\$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
<b>Subtotal</b>	<b>6.00</b>	<b>\$160,554</b>	<b>\$34,167</b>	<b>\$0</b>			<b>\$0</b>	<b>\$20,913</b>
Bevan Daverne - Superintendent	1.00	\$230,563	\$51,668	\$0	\$0	\$0	\$0	\$7,286
Tahra Sabir - Secretary-Treasurer	1.00	\$188,604	\$47,608	\$0	\$0	\$0	\$0	\$7,776
	-	\$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		\$37,462,174	\$8,591,650	\$0	\$0	\$0	\$0	\$0
School based	360.40							
Non-School based	17.70							
Non-certificated		\$13,101,265	\$3,194,634	\$0	\$0	\$0	\$0	\$0
Instructional	123.30							
Plant Operations & Maintenance	39.10							
Transportation	75.00							
Other	76.10							
<b>TOTALS</b>	<b>699.60</b>	<b>\$51,143,160</b>	<b>\$11,919,727</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,975</b>

## **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 other 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.

Deferred contributions also include contributions for capital expenditures, unspent and spent.

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.

A liability for remediation of contaminated sites normally results from an operation that is either in productive use or no longer in productive use and may also arise from an unexpected event resulting in contamination. The resulting liability is recognized net of any expected recoveries, 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.

Other environmental liabilities are recognized 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.

(i) Asset retirement obligations

Liabilities are recognized for statutory, contractual or legal obligation associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs are

capitalized into the carrying amount of the related asset. In subsequent periods, the liability is adjusted for the accretion of discount and any changes in the amount of timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and the discount accretion is included on the Statement of Operations.

The School Division has determined that it has a conditional asset retirement obligation relating to certain school sites. These obligations will be discharged in the future by funding through the Government of Alberta. The School Division believes that there is insufficient information to estimate the fair value of the asset retirement obligation because the settlement date or the range of potential settlement dates has not been determined and information is not available to apply an expected present value technique.

(j) Debt

Debentures are recognized at their face amount less unamortized discount, which includes issue expenses.

(k) 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 Spent Deferred Capital Contributions (SDCC).
- Buildings that are demolished or destroyed are written-off.
- Tangible capital assets with costs in excess of \$5,000 are capitalized.
- Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the Board are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the Division's rate for incremental borrowing or the interest rate implicit in the lease.
- 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.

- (l) 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.
  
- (m) 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.
  
- (n) 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.
  
- (o) Revenue recognition  
All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recognized as unearned revenue and recorded in accounts payable and other accrual liabilities.

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

Transfers from all governments are referred to as government transfers. Government transfers and associated externally restricted investment income are recognized as deferred contributions if the eligibility criteria for the use of the transfer, or the stipulations together with the School Division's actions and communications as to the use of the transfer, create a liability. These transfers are recognized as revenue as the stipulations are met and, when applicable, the School Division complies with its communicated use of these transfers. All other government transfers, without stipulations for the use of the transfer, are recognized as revenue when the transfer is authorized and the School Division meets the eligibility criteria (if any).

Donations and non-government contributions are received from individuals, corporations, and private sector not-for-profit organizations. Donations and non-government contributions may be unrestricted or externally restricted for operating or capital purposes. Unrestricted donations and non-government contributions are recognized as revenue in the year received or in the year the funds are committed to the School Division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted donations, non-government contributions and realized and unrealized gains and losses for the associated externally restricted investment income are recognized as deferred contributions if the terms for their use, or the terms along with the School Division's actions and communications as to the use, create a liability. These resources are recognized as revenue as the terms are met and, when applicable, the School Division complies with its communicated use. In-kind donations of services and materials are recognized at fair value when such value can reasonably be determined. While volunteers contribute a significant amount of time each year to assist the School Division, the value of their services are not recognized as revenue and expenses in the financial statements because fair value cannot be reasonably determined.

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

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

(p) 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.

(q) 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.

(r) Program reporting

The Division's operations have been segmented as follows:

- Pre-K Instruction: The provision of Pre-Kindergarten education instructional services that fall under the basic public education mandate.
- K to Grade 12 Instruction: The provision of instructional services for Kindergarten to Grade 12 that fall under the basic public education mandate.
- Operations and Maintenance: The operation and maintenance of all school buildings and maintenance shop facilities.
- Transportation: The provision of regular and special education bus services (to and from school), whether contracted or board operated, including transportation facility expenses.
- 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 Pre-K children and students in K to grade 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.



(s) 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 17.

(t) 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.

(u) 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.

(v) 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 non-exchange transactions.

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

**3. Accounts receivable**

	2021			2020
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Alberta Education - CMR				742,800
Alberta Education - Safe School Re-entry	-	-	-	219,039
Alberta Education - Other	659	-	659	99,125
Alberta Infrastructure	1,694,825	-	1,694,825	4,664,700
Federal government	225,865	-	225,865	224,436
Municipalities	12,449	-	12,449	27,510
First Nations	35,772	-	35,772	6,298
Regional Collaborative Service Delivery (Banker Board)	-	-	-	99,637
Other	222,217	(95,208)	127,009	39,494
<b>Total</b>	<b>\$ 2,191,787</b>	<b>\$ (95,208)</b>	<b>\$ 2,096,579</b>	<b>\$ 6,123,039</b>

**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.

**6. Bank indebtedness**

The School Division has negotiated a line of credit in the amount of \$2,000,000 that bears interest at the bank prime rate less 0.25% per annum. There was no balance outstanding on the line of credit at August 31, 2021 (2020- \$ nil).

**7. Accounts payable and accrued liabilities**

	2021	2020
Alberta Education - WMA	\$ 304,708	\$ -
Alberta Capital Finance Authority (interest on long-term debt - unsupported)	10,934	13,711
Federal government	730,168	812,122
Accrued vacation pay liability	561,889	539,698
Other trade payables and accrued liabilities	3,225,064	2,353,637
Unearned revenue - international student tuition fees	3,581,630	3,597,596
<b>Total</b>	<b>\$ 8,414,393</b>	<b>\$ 7,316,764</b>



**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, 2021, the amount contributed by the Government was \$3,823,675 (2020 - \$3,986,582).

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 \$998,746 for the year ended August 31, 2021 (2020 - \$910,016). At December 31, 2020, the Local Authorities Pension Plan reported a surplus of \$4,961,337,000 (2019 - a surplus of \$7,913,261,000).

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 \$39,931 for the year ended August 31, 2021 (2020 - \$46,042).

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.

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:

	<b>2021</b>	<b>2020</b>
Unregistered supplemental executive retirement plan (SERP)	243,300	224,700
<b>Total</b>	<b>\$ 243,300</b>	<b>\$ 224,700</b>



**9. Long-term debt**

	<b>2021</b>	<b>2020</b>
<p>Unsupported debentures outstanding at August 31, 2021 with interest rates between 5.175% and 6.25%. The terms of the loans range between 20 and 25 years, payments made annually by the School Division.</p>	\$ <u>607,166</u>	\$ <u>760,774</u>

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 \$192,000. 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, 2021:

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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	48,000	3,000	51,000
<b>Total</b>	<u>192,000</u>	<u>30,000</u>	<u>222,000</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 \$415,166. 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, 2021:

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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	63,950	1,655	65,605
<b>Total</b>	<u>415,166</u>	<u>44,067</u>	<u>459,232</u>

**10. Inventory of supplies**

	<b>2021</b>	<b>2020</b>
Inventory of supplies	\$ 275,708	\$ 257,312
COVID-19 supplies	-	77,322
<b>Total</b>	<u>\$ 275,708</u>	<u>\$ 334,634</u>

**11. Prepaid expenses**

	2021	2020
Prepaid insurance	\$ 167,066	\$ 213,331
Technology supplies	132,658	37,744
Instructional supplies	134,885	124,951
International student services supplies	95,554	50,741
<b>Total</b>	<b>\$ 530,163</b>	<b>\$ 426,767</b>

**12. 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:

	2021	2020
Unrestricted surplus	\$ 96,764	\$ 20,413
Operating reserves	8,483,700	6,614,114
Accumulated surplus (deficit) from operations	8,580,464	6,634,527
Investment in tangible capital assets	15,407,756	16,903,690
Capital reserves	5,441,347	1,741,347
Endowments <sup>(1)</sup>	75,000	75,000
Accumulated rereasurement gains (losses)	-	-
<b>Accumulated surplus (deficit)</b>	<b>\$ 29,504,567</b>	<b>\$ 25,354,564</b>

Accumulated surplus (deficit) from operations include funds of \$2,428,833 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:

	2021	2020
Accumulated surplus (deficit) from operations	\$ 8,580,464	\$ 6,634,527
Add: Non-vesting accumulating employee future benefits charged to accumulated surplus	243,300	224,700
Deduct: School generated funds included in accumulated surplus (Note 16)	2,428,833	2,359,248
<b>Adjusted accumulated surplus (deficit) from operations <sup>(2)</sup></b>	<b>\$ 6,394,931</b>	<b>\$ 4,499,979</b>

(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 \$0 (2020 - \$1,610) 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.

**13. Contractual rights**

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

	<b>Operating Leases</b>	<b>Service Agreements</b>	<b>Total</b>
2021-2022	\$ 49,741	\$ 3,000	\$ 52,741
2022-2023	49,741	1,600	\$ 51,341
2023-2024	33,961	-	\$ 33,961
2024-2025	2,400	-	\$ 2,400
2025-2026	2,400	-	\$ 2,400
Thereafter	-	-	-
<b>Total</b>	<b>\$ 138,243</b>	<b>\$ 4,600</b>	<b>\$ 142,843</b>

(a) Operating Leases

Operating lease with Calgary and Area Child & Family Services for the rental of office space, expiring April 30, 2024 and operating lease with Kaleidoscope Theatre of Drumheller Society for the rental of space for the purpose of operating a community theatre, expiring August 31, 2026.

(b) Service Agreements

Service agreements with 3C Information Solutions Inc. for two antenna leases on a school roof, expiring November 30, 2021 and April 30, 2023.

**14. Contractual obligations**

	<b>Building Projects</b>	<b>Building Leases</b>	<b>Service Providers</b>	<b>Total</b>
2021-2022	\$ 1,124,307	\$ 63,651	\$ 107,278	\$ 1,295,236
2022-2023	-	42,279	45,224	\$ 87,504
2023-2024	-	3,321	23,204	\$ 26,525
2024-2025	-	-	17,100	\$ 17,100
2025-2026	-	-	9,975	\$ 9,975
Thereafter	-	-	-	-
<b>Total</b>	<b>\$ 1,124,307</b>	<b>\$ 109,252</b>	<b>\$ 202,781</b>	<b>\$ 1,436,340</b>

(a) Building Projects

The School Division is committed to further capital expenditures of \$304,111 towards projects associated with the Capital Maintenance and Renewal stimulus funding program provided by Alberta Education and capital expenditures of \$820,196 towards a modular addition project funded by Alberta Infrastructure.

(b) Building Leases

The School Division is committed to leasing instructional/office space for the Drumheller Outreach program, Northstar Academy and for the Anchors II program for between \$3,321 and \$63,651 annually, under lease agreements expiring in May 2022 to October 2023.

(c) Service Providers

As at August 31, 2021, the School Division has approximately \$152,037 in internet access, internet filtering on school buses, telephone services, firewall and website hosting services. As well, the School Division has approximately \$50,744 in custodial caretaking services.

**15. Contingent liabilities**

The School Division is a member of Alberta School Boards Insurance Exchange (ASBIE). 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. The School Division's share of the pool as of December 31, 2020 is \$248,960 (2019 - \$248,960). ASBIE has started winding down effective October 31, 2020.

The School Division is a member of 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. The School Division's share of the pool as of August 31, 2021 is \$243,828 (2020 - \$0).

**16. School generated funds**

	<b>2021</b>	<b>2020</b>
School Generated Funds, Beginning of Year	\$ 2,359,248	\$ 2,230,672
Gross Receipts:		
Fees	671,459	1,048,634
Fundraising	159,318	313,203
Gifts and donations	186,672	39,780
Grants to schools	-	-
Other sales and services	2,454,457	1,866,401
Total gross receipts	3,471,907	3,268,017
Total Related Expenses and Uses of Funds	3,162,924	2,790,696
Total Direct Costs Including Cost of Goods Sold to Raise Funds	239,397	348,745
School Generated Funds, End of Year	<u>\$ 2,428,833</u>	<u>\$ 2,359,248</u>
Balance included in Deferred Contributions	\$ -	\$ -
Balance included in Accounts Payable	\$ -	\$ -
Balance included in Accumulated Surplus (Operating Reserves)	\$ 2,428,833	\$ 2,359,248

**17. Trusts under administration**

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

	<b>2021</b>	<b>2020</b>
Scholarship trusts	\$ 86,352	\$ 49,035
Regional Collaborative Service Delivery (Banker board)	-	(44,472)
Alberta Rural Education Trust (Banker board)	44,852	43,852
<b>Total</b>	<b>\$ 131,204</b>	<b>\$ 48,415</b>

**18. Other revenue**

Other revenue consists of the following:

	<b>2021</b>	<b>2020</b>
Funding by Government for demolition and abatement of three closed schools	-	358,587
Rental of facilities	\$ 100,460	\$ 137,246
Gains on disposal of capital assets	60	2,520
Admin Fee charge to International Student Services Program and First Nations Student enrollments	225,307	-
Amortization of capital allocations from other sources	104,800	102,800
Other	241,766	175,698
<b>Total</b>	<b>\$ 672,393</b>	<b>\$ 776,851</b>



**19. 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
<b>Government of Alberta (GOA):</b>				
<b>Alberta Education</b>				
Accounts receivable / Accounts payable	\$ 659	\$ 304,708		
Prepaid expenses / Deferred operating revenue	-	634,166		
Unexpended deferred capital contributions		12,099		
Spent deferred capital contributions		5,887,257	212,215	
Grant revenue & expenses			72,662,057	
ATRF payments made on behalf of district			3,823,675	
<b>Alberta Infrastructure</b>	-	-	-	-
Accounts receivable / deferred operating revenue	1,694,825	-	-	-
Unexpended deferred capital contributions		100,000		
Spent deferred capital contributions		80,846,294	4,003,262	
<b>Other:</b>				
Alberta Capital Financing Authority		618,100		37,824
<b>TOTAL 2020/2021</b>	<b>\$ 1,695,484</b>	<b>\$ 88,402,624</b>	<b>\$ 80,701,209</b>	<b>\$ 37,824</b>
<b>TOTAL 2019/2020</b>	<b>\$ 5,351,061</b>	<b>\$ 90,720,212</b>	<b>\$ 73,312,869</b>	<b>\$ 46,210</b>

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

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:

	2021	2020
<b>Revenues</b>		
Rental - Operating Lease from Alberta Infrastructure	\$ 81,224	\$ 83,456
Other - East Central RCSD Banker board fee	-	18,500
	<b>\$ 81,224</b>	<b>\$ 101,956</b>

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**20. COVID-19**

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.

The pandemic continues to add stressors to the School Division as Boards and the public are experiencing a fourth wave of increased infections and corresponding health issues.

The Federal Government approved the School Division for \$3,690,305 in Safe School Re-Entry funding. The School Division spent this on increased cleaning, additional supports, and staff in implementing at-home learnings for Grades 1-12 for students and families uncomfortable with regular classroom attendance, along with supplies and materials to facilities a safe return to school.

There is no additional Federal or Provincial funding approved for the 2021-22 school year except for "New Funding for Targeted Interventions to Address Covid-19 Learning Disruptions".

**21. 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.

**22. Budget amounts**

The budget was prepared by the School Division and approved by the Board of Trustees on May 26, 2020. It is presented for information purposes only and has not been audited.

**23. Comparative figures**

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

DRAFT

School Jurisdiction Code: 2155

**SCHEDULE 8**

**UNAUDITED SCHEDULE OF FEES**  
For the Year Ended August 31, 2021 (in dollars)

	Actual Fees Collected 2019/2020	Budgeted Fee Revenue 2020/2021	(A) Actual Fees Collected 2020/2021	(B) Unspent September 1, 2020*	(C) Funds Raised to Defray Fees 2020/2021	(D) Expenditures 2020/2021	(A) + (B) + (C) - (D) Unspent Balance at August 31, 2021*
<b>Transportation Fees</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Basic Instruction Fees</b>							
Basic instruction supplies	\$32,837	\$0	\$0	\$0	\$0	\$0	\$0
<b>Fees to Enhance Basic Instruction</b>							
Technology user fees	\$5,635	\$6,300	\$7,540	\$3,975	\$0	\$4,127	\$7,388
Alternative program fees	\$138,520	\$100,000	\$112,694	\$107,574	\$0	\$91,728	\$128,540
Fees for optional courses	\$83,959	\$92,000	\$86,070	\$202,533	\$0	\$78,103	\$210,500
Activity fees	\$333,634	\$175,100	\$166,277	\$78,106	\$0	\$123,025	\$121,358
Early childhood services	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0
Other fees to enhance education	\$118,380	\$135,000	\$99,381	\$54,862	\$0	\$94,243	\$60,000
<b>Non-Curricular fees</b>							
Extracurricular fees	\$225,857	\$281,600	\$120,877	\$74,631	\$0	\$99,457	\$96,051
Non-curricular travel	\$23,145	\$57,000	\$22,046	\$92,324	\$0	\$25,370	\$89,000
Lunch supervision and noon hour activity fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-curricular goods and services	\$107,653	\$55,000	\$64,318	\$62,206	\$0	\$58,019	\$68,505
Other Fees	\$36,200	\$33,000	\$52,439	\$97,385	\$0	\$52,550	\$97,274
<b>TOTAL FEES</b>	<b>\$1,105,820</b>	<b>\$1,235,000</b>	<b>\$731,642</b>	<b>\$773,597</b>	<b>\$0</b>	<b>\$626,622</b>	<b>\$878,617</b>

\*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 2021	Actual 2020
Cafeteria sales, hot lunch, milk programs	\$290,000	\$315,292
Special events, graduation, tickets	\$27,899	\$45,208
International and out of province student revenue	\$3,801,955	\$4,762,740
Sales or rentals of other supplies/services (clothing, agendas, yearbooks)	\$63,427	\$56,483
Adult education revenue	\$26,438	\$22,600
Preschool	\$31,525	\$25,321
Child care & before and after school care	\$41,378	\$39,737
Lost item replacement fee	\$1,461	\$1,352
Cosmetology Client Services	\$2,693	\$2,973
Fundraising	\$250,562	\$246,615
Other (Describe)	\$0	\$0
<b>TOTAL</b>	<b>\$4,537,338</b>	<b>\$5,518,321</b>

**SCHEDULE 9**

**UNAUDITED SCHEDULE OF SYSTEM ADMINISTRATION**  
For the Year Ended August 31, 2021 (in dollars)

	Allocated to System Administration 2021			
EXPENSES	Salaries & Benefits	Supplies & Services	Other	TOTAL
Office of the superintendent	\$ 674,065	\$ 32,024	\$ -	\$ 706,089
Educational administration (excluding superintendent)	-	-	-	-
Business administration	1,312,217	294,662	-	1,606,879
Board governance (Board of Trustees)	194,720	32,103	-	226,823
Information technology	-	-	-	-
Human resources	-	-	-	-
Central purchasing, communications, marketing	-	-	-	-
Payroll	174,533	-	-	174,533
Administration - insurance			199,658	199,658
Administration - amortization			257,408	257,408
Administration - other (admin building, interest)			57,982	57,982
Unsupported interest on capital debt	-	-	15,000	15,000
Other (describe)	-	-	-	-
Other (describe)	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 2,355,535</b>	<b>\$ 358,789</b>	<b>\$ 530,048</b>	<b>\$ 3,244,372</b>
Less: Amortization of unsupported tangible capital assets				(\$293,679)
<b>TOTAL FUNDED SYSTEM ADMINISTRATION EXPENSES</b>				<b>2,950,693</b>

REVENUES	2021
System Administration grant from Alberta Education	2,791,365
System Administration other funding/revenue from Alberta Education (ATRF, secondment revenue, etc)	70,000
System Administration funding from others	385,427
<b>TOTAL SYSTEM ADMINISTRATION REVENUES</b>	<b>3,246,792</b>
Transfers (to)/from System Administration reserves	-
Transfers to other programs	-
<b>SUBTOTAL</b>	<b>3,246,792</b>
2020 - 21 System Administration expense (over) under spent	\$296,099



## SCHOOL DIVISION THREE-YEAR EDUCATION 2021-2024 PLAN and ASSURANCE FRAMEWORK 2020-2021

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

**November 23, 2021**

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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 3YEP and Assurance Framework 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 the Assurance Framework 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 Assurance Framework 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, achievement equity for our FNMI students as well as priorities on student engagement and 21<sup>st</sup> Century skills.

Three-Year Education 2021-2024 and Assurance Framework 2020-2021 will be handed out at Board meeting.

### **Recommendation:**

That the Board of Trustees approves the Three Year Education Plan 2021-2024 and Assurance Framework 2020-2021 for submission to Alberta Education November 30, 2021.

---

Bevan Daverne  
Superintendent of Schools



**ADMINISTRATIVE PROCEDURES**  
*"Inspiring confident, caring citizens of the world"*

**November 23, 2021**

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**Background:**

Administrative Procedures (AP) are regularly reviewed and new procedures are drafted to support necessary changes in administrative best practices. This process of review and development, with opportunity for input by the appropriate stakeholders, leads to effective operations within the school system. The following APs have been reviewed by appropriate stakeholders and are recommended for implementation:

- AP 493 COVID-19 Staff Vaccination and Rapid Test Assurance

The above AP is attached for review.

**Recommendation:**

That the Board of Trustees receives the attached information around the development of *AP 493 COVID-19 Staff Vaccination and Rapid Test Assurance* as information.

---

Bevan Daverne  
Superintendent



## COVID-19 STAFF VACCINATION AND RAPID TESTING ASSURANCE

### Background

The Alberta Legislature, through the Education Act, Occupational Health and Safety Act, Regulations, and Codes, states that School Divisions are responsible for creating healthy and safe working environments for students, staff, visitors, and contract workers.

COVID-19 represents a potential hazard impacting the health and wellness of students and staff and currently, the government of Alberta has declared a State of Public Health Emergency.

Provincial Government and Health Officials have consistently advised that immunization against COVID-19 is the most effective means to prevent the spread of COVID-19, prevent outbreaks and preserve in person learning.

Golden Hills School Division (GHSD) received a joint letter from the Ministers of Health and Education encouraging a mandatory proof of vaccination or negative test policy be implemented by all School Divisions.

This Administrative Procedure outlines that all staff members have two choices to assist in mitigating the risks associated with COVID-19:

1. Proof of Vaccination; or
2. Participation In Rapid Testing, which will be paid for and facilitated (subject to ongoing review and amendment from time to time) by GHSD.

This Administrative Procedure applies to all employees. It also applies to all persons carrying out duties or activities on Division property and volunteers of the Division. This Administrative Procedure is in effect as of **November 23<sup>rd</sup>, 2021**; however, the first date where fully vaccinated status or the testing option will be in effect is **January 17<sup>th</sup>, 2022**. GHSD has opted for a slow and measured implementation of this Administrative Procedure. This timeline will give staff members the opportunity to be vaccinated, will give staff time to provide the division with the relevant documentation or to complete training on Rapid Testing for staff who choose that option.

This Administrative Procedure will be reviewed monthly by GHSD Senior Administration, amended as needed and repealed when no longer necessary.

### Procedures

#### 1. Employee Responsibilities

- 1.1. This Administrative Procedure is in addition to other employee requirements mandated by government authorities and by the Board with respect to COVID-19 (e.g., mask wearing requirements) and does not supersede or replace any other measures or policies in place to address the hazard posed by COVID-19.
- 1.2. All employees shall choose one of two alternatives:
  - a. submission of proof of vaccination against COVID-19 (Section 2) or
  - b. semi-weekly rapid testing (Section 3).

- 1.3. The Employee shall complete the COVID - 19 Vaccination Attestation form (Appendix A) before **December 17<sup>th</sup>, 2021**, through a provided online link and declare one of the following:
  - 1.3.1.1. I affirm that I am fully vaccinated against COVID-19.
  - 1.3.1.2. I affirm that I have received my first dose and intend to receive my second dose before **January 3rd, 2022**.
  - 1.3.1.3. I am not vaccinated against COVID-19, and will participate in Rapid Testing
- 1.4. Employees who cannot comply with this Administrative Procedure have a duty to inform the Division, under Section 5 (Non Compliance) and/or 6 (Exemptions).

## **2. Proof of Vaccination Option**

Employees who choose the vaccination option shall follow the following procedure:

- 2.1. The employee must have received their second vaccination with a vaccine recommended by Health Canada or Alberta Health Services, no later than **January 3rd, 2022**.
- 2.2. When completing the Vaccination Attestation (Appendix A), the employee shall upload proof of vaccination from Alberta Health Services through a provided link, before **January 3rd, 2022**. Proof of vaccination includes:
  - 2.2.1.1. the employee's vaccination record received post-vaccination; or
  - 2.2.1.2. the record of vaccinations/immunizations/QR Code from Alberta Health Services; or
  - 2.2.1.3. where applicable, equivalent proof of vaccination from another Canadian Province or Territory or the Canadian Armed Forces will be accepted.
- 2.3. Uploaded vaccination documents shall be temporarily stored electronically, but deleted when this Administrative Procedure is repealed. These documents shall not be part of the employee's personnel file.
- 2.4. All employees are entitled to paid leave to obtain a COVID-19 vaccination to the extent provided under s. 53.982 of the *Employment Standards Code* (Alberta).

## **3. Semi-Weekly Rapid Testing Option**

Employees who do not provide proof of vaccination shall comply with this Administrative Procedure by providing the results of rapid testing on a semi-weekly basis. Although the cost of testing is normally paid by the employee, in order to limit the burden of such costs and out of care and concern for all employees, GHSD will provide Rapid Testing kits at no charge for employees who select this option. This measure will be reviewed monthly to determine if Division supply of rapid testing kits at Division cost continues to be a feasible and appropriate approach despite the Division's lack of legal obligation to provide the rapid testing kits at its cost. To comply with this option, employees shall:

- 3.1. Complete training provided by **January 14<sup>th</sup>, 2021**.
- 3.2. Obtain Rapid Tests from the principal or designate at each work site. Rapid Tests will be distributed confidentially.



- 3.3. Beginning the week of **January 17<sup>th</sup>, 2022**, perform a Rapid Test at home on Sunday evening and Wednesday evening of each work week.
- 3.4. If the Rapid Test is negative
  - 3.4.1. Upload a signed and dated Negative Covid Test Attestation form (Appendix B) using an online link on Monday morning before 7:00 am and Thursday morning before 7:00 am. Proof of Rapid Testing remains valid for 72 hours from the time and date of the test. Rapid Testing documents will be temporarily stored, but deleted when this Administrative Procedure is repealed. These documents will not be part of the employee's personnel file.
- 3.5. If the Rapid Test is positive,
  - 3.5.1.1 book themselves absent (sick) and request a substitute if required;
  - 3.5.1.2 submit to mandatory AHS COVID-19 PCR testing as soon as possible but no more than 48 hours following confirmation of the results of the Rapid Antigen Screening test;
  - 3.5.1.3 inform the Division by contacting their supervisor;
  - 3.5.1.4 isolate until the results of the COVID-19 PCR test are confirmed; and
  - 3.5.1.5 provide proof of a negative COVID-19 PCR test prior to attending at any Division property.
- 3.6. Employees will repeat steps 3.3 – 3.5 for the duration of this Administrative Procedure.

#### **4. Privacy of Personal Information**

- 4.1. The Division will only collect, use and disclose any personal information regarding any individual subject to this Administrative Procedure in accordance with the Freedom of Information and Protection of Privacy Act (FOIP).
- 4.2. The information regarding any individual's vaccination status or test results, including but not limited to any individual's Alberta Health COVID-19 Immunization Record will be collected pursuant to Section 33(c) of FOIP, will be kept confidential, stored securely, and access and disclosure limited to that permissible by FOIP.
- 4.3. All notations and records gathered from the proof of vaccination or rapid testing results will be deleted when this Administrative Procedure is repealed.

#### **5. Exemptions**

- 5.1. The Division recognizes its responsibilities and duties pursuant to the Alberta Human Rights Act. If an Employee is unable to be vaccinated due to a protected ground as defined by the Act, the Division will consider requests for exemption and reasonable accommodation to the point of undue hardship.
- 5.2. Any employee seeking a Human Rights (ie. medical or religious) exemption from compliance with this Administrative Procedure should notify Human Resources as soon as possible. Human Resources will advise any employee inquiring on applying for an exemption the required information to do so. All employees considering applying for an exemption should understand that this Administrative Procedure is purposely designed to provide an alternative for employees not able or wishing to be fully vaccinated, to

remain compliant with this Administrative Procedure by providing the required regular COVID-19 negative test result. As a result, it is anticipated in most cases that employees that have a proven legitimate Human Rights exemption to vaccination will be reasonably accommodated by participating in the regular COVID-19 testing procedures outlined above in this Administrative Procedure.

## **6. Non-Employee Requirements**

- 6.1. Independent Contractors must ensure that their employees who carry out duties or activities on Division property comply with this procedure by either demonstrating proof of vaccination or proof of negative rapid test result taken within 72 hours of the Contractor's attendance at Division property, at the expense of the Contractor or employee.
- 6.2. Practicum students must comply with this Administrative Procedure by either demonstrating proof of vaccination or proof of a negative rapid test within 72 hours of their attendance on Division property to their educational institution, who in turn shall provide a declaration of compliance to the Division at the expense of either the practicum student or educational institution.
- 6.3. Volunteers of the Division are required to demonstrate proof of vaccination or proof of negative rapid test result taken within 72 hours of the volunteer's attendance at Division property, at the expense of the volunteer.
- 6.4. Unless a parent or guardian is acting in the capacity of a Volunteer or Contracted service provider to the Division, parents and guardians are not subject to this Administrative Procedure.
- 6.5. Spectators at extra -curricular events held after regular school hours are not governed by this Administrative Procedure.
- 6.6. No Golden Hills students are subject to this Administrative Procedure

## **7. Non-Compliance**

- 7.1. Any employee that does not comply with either proof of full vaccination or acceptable proof of a negative COVID-19 test pursuant to Sections 2 or 3 above, is considered non-compliant and the Division will review each non-compliant circumstance in its own context and circumstances, and at its discretion will determine available options including but not limited to:
  - 7.1.1.1. Leave of Absence without pay and benefits;
  - 7.1.1.2. Reassignment or modification of duties that would involve no or minimum in person contact with students and colleagues, understanding that the Division's ability to consider such alternative arrangements is likely very limited in most cases; and
  - 7.1.1.3. Conclusion of employment.
- 7.2. Employees providing false or misleading information on vaccination status or test results, may prompt administrative or disciplinary action up to and including termination of employment, for just cause.

- 7.3. Any volunteers, independently contracted service providers or practicum students to which this Administrative Procedure is applicable, who fail to comply with any part of this Administrative Procedure, including being found to have falsified vaccination or test results, will be considered to be in non-compliance with this Administrative Procedure and must immediately leave Division property and cease performance of all duties as a volunteer, independently contracted service provider or practicum student interacting with the Division's staff or students. With respect to any Practicum Students, any event of non-compliance may result in reporting the event of non-compliance to the appropriate post-secondary institution.

## **8. Administrative Procedure Review**

- 8.1. Pursuant to the current background and context set out at the beginning of this Administrative Procedure, this Administrative Procedure is considered temporary due to the evolving and dynamic nature of this public health matter, and ongoing direction, recommendations and advice from public health officials and the Alberta Education. As a result, this Administrative Procedure will be reviewed (monthly) and updated/amended as deemed necessary.

References: Section 53.982 of the *Employment Standards Code* (Alberta)  
Section 33(c) of *Freedom of Information and Protection of Privacy Act* (FOIP)  
*Education Act*  
*Alberta Human Rights Act*  
*Occupational Health and Safety Act*



## FIELD TRIP STUDIES/STUDENT EXCURSION Strathmore High School

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

**November 23, 2021**

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### **Background:**

Strathmore High School requests permission, in accordance with Administrative Procedure 260 and Board Policy 2, for an international high school field trip to Eastern Europe (Berlin, Prague, Krakow and Budapest) from April 13, 2022 to April 24, 2022.

### **Field Excursion Summary:**

- The purpose of the 2022 Europe trip to Eastern Europe is to immerse students in other cultures and to foster a sense of tolerance toward others.
- 91 students (3 grade 10, 28 grade 11, 56 grade 12, 4 other)
- The trip will be 12 days.
- Two days of instructional time will be missed.
- 1 parent for every 1.28 students. 162 people total (91 students/71 adults)
- Trip Itinerary attached.

The administration will complete a risk assessment as required by Administration Procedure 260- *Field Studies/ Student Excursions*. The risk assessment process will ensure that all the requirements of Procedure 260 are fully completed before departure.

Please find attached, for your reference, the Itinerary for the Field Trip/Student Excursion.

### **Recommendation:**

That the Board of Trustees approves the proposed high school field studies/excursion for Strathmore High School to Eastern Europe (Berlin, Prague, Krakow and Budapest) from April 13, 2022 to April 24, 2022 to advisory notices from Foreign Affairs and International Trade Canada website [http://www.voyage.gc.ca/countries\\_pays/updates\\_mise-a-jour-eng.asp](http://www.voyage.gc.ca/countries_pays/updates_mise-a-jour-eng.asp) such that if a travel warning is issued prior to the trip and not rescinded before the departure date, the trip will be cancelled and parents must be advised that this will be the case.

---

Bevan Daverne  
Superintendent of Schools



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-  **Full-time Tour Director**
-  **Sightseeing:** 5 sightseeing tours led by expert, licensed local guides (6 with extension); 1 sightseeing tour led by your Tour Director; 3 walking tours (4 with extension)
-  **Entrances:** Topography of Terror Museum; St. Vitus Cathedral; Golden Lane; Auschwitz and Birkenau; Wawel Cathedral; St. Mary's Church; Matthias Church; with extension: Schönbrunn Palace
-  **weShare**, our personalized learning experience engages students before, during, and after tour, with the option to create a final, reflective project.
-   **All of the details are covered:** Round-trip flights on major carriers; comfortable motor coach; 8 overnight stays in hotels with private bathrooms (10 with extension); European breakfast and dinner daily
-  





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And the experience begins long before you get your passport stamped and meet your **Tour Director** in your arrival city. It begins the moment you decide to go. Whether it's connecting with other travellers on Facebook, Twitter or Instagram, or delving deeper into your destinations with our online learning platform, **weShare**, the excitement will hit you long before you pack your suitcase.

When your group arrives abroad, everything is taken care of so you can relax and enjoy the experience. Your full-time Tour Director is with your group around the clock, handling local transportation, hotels and meals while also providing their own insight into the local history and culture. **Expert local guides** will lead your group on sightseeing tours, providing detailed views of history, art, architecture or anything you may have a question about.

When your journey is over and you're unpacking your suitcase at home, you'll realize the benefits of your life-changing experience do not end. They have just begun.

*@EFtours I attribute my college semester abroad to the love for travel I discovered on an EF Tour in high school #traveltuesday*

– MELISSA, TRAVELLER



Via Twitter



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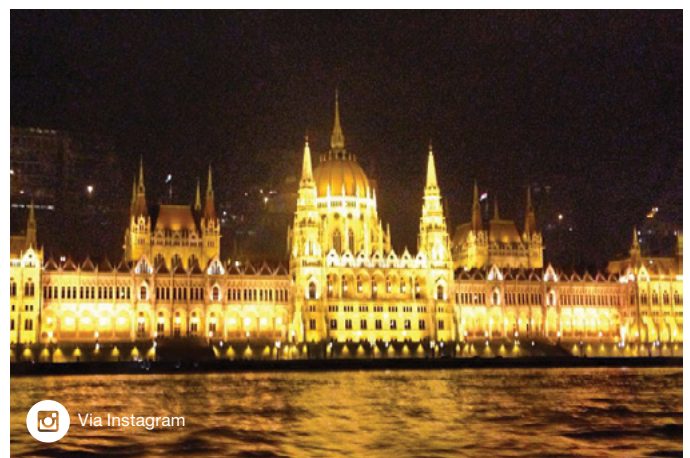
Your teacher's Tour Website



This tour may be reversed



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Via Instagram

## What you'll experience on your tour

### Day 1: Fly overnight to Germany

#### Day 2: Berlin

- Meet your Tour Director at the airport in Berlin. Poised at the cutting edge of European culture, this German capital has been transformed since the Berlin Wall fell in 1989. During your stay you'll see Checkpoint Charlie, named after the checkpoint station that once guarded the border between East and West Germany. At the Topography of Terror Museum, on the site of the old SS and Gestapo headquarters, you'll touch the largest piece of the Berlin Wall still standing in its original spot. Stroll past cafes, restaurants and embassies along Unter den Linden, Berlin's most elegant boulevard. Continue to the imposing Reichstag building, the historical seat of Germany's parliament.
- Take a walking tour of Berlin.

#### Day 3: Berlin

- Take an expertly guided tour of Berlin: Brandenburg Gate.
- Photo stop at Checkpoint Charlie.
- Visit the Topography of Terror Museum.
- Time to see more of Berlin or [visit Potsdam](#).

#### Day 4: Dresden | Prague

- Travel to Dresden.
- Take a tour of Dresden.
- Continue on to Prague and encounter the legendary beauty of the former capital of the Holy Roman Empire. Located on the Vltava River, Prague gracefully balances the classical features of old Europe with a lively, Bohemian spirit. During your stay you'll pass the concert hall where Mozart conducted the premiere of Don Giovanni. Walk the quaint, cobbled streets of the Mala Strana and visit the 13th-century Stare Mesto (Old Town) and Market Square. Here you'll see the famous 15th-century astronomical clock. From St. Vitus Cathedral to the Baroque statues of the Charles Bridge, you'll explore the celebrated art and architecture of the City of One Hundred Spires.

#### Day 5: Prague

- Take an expertly guided tour of Prague: Charles Bridge.
- Visit St. Vitus Cathedral.
- Visit the Golden Lane.
- Take a walking tour of Prague.

#### Day 6: Krakow

- Travel to Krakow, the only major Polish city to escape devastation during World War II, leaving the beautiful architecture of its Old Town intact. As you explore the former capital you'll see Wawel Cathedral, where Polish kings were crowned and Pope John Paul II once served as archbishop. Stroll through Główny Square, passing beautiful Sukiennice Cloth Hall and the Jagiellonian University. You'll also take a somber visit to the concentration camps at Auschwitz and Birkenau. Now the site of a memorial museum, you can view a film about the horror of Auschwitz and Hitler's Third Reich here. Before you leave, observe a moment of remembrance for the six million victims of the Holocaust.
- Visit Auschwitz and Birkenau.

#### Day 7: Krakow

- Take an expertly guided tour of Krakow: Wawel Hill; Główny Square.
- Visit Wawel Cathedral.
- Visit St. Mary's Church.
- Enjoy free time in Krakow.

#### Day 8: Budapest

- Travel via Slovakia and the Tatra Mountains to Budapest.
- Take a walking tour of Budapest: Fisherman's Bastion; Parliament.

#### Day 9: Budapest

- Take an expertly guided tour of Budapest.
- Visit Matthias Church.
- Time to see more of Budapest or [visit the Budapest Baths](#).

#### DAY 10: Depart for home

#### 2-DAY TOUR EXTENSION

##### Day 10: Vienna

- Travel to Vienna.
- Take a walking tour of Vienna: Opera House; Kärntnerstrasse.
- Enjoy an authentic wiener schnitzel dinner.

##### Day 11: Vienna

- Take an expertly guided tour of Vienna: Ringstrasse; Rathaus.
- Visit Schönbrunn Palace.

##### Day 12: Depart for home



*In Berlin, Germany #berlin #germany #ef #eftours #neverstopexploring*

– NICK, TRAVELLER



Via Instagram

*This trip was amazing!! Not many people get to go to Eastern Europe, and it was such a great experience. We loved our tour guide and I really felt like i bonded with my classmates. Would recommend this trip to everyone!*

– MARY, STUDENT



Via Facebook

### TOP THREE THINGS I WILL SEE, DO, TRY OR EXPLORE

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

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—CHARLOTTE, DAUGHTER TRAVELLED JUNE 2014

“ Tour review

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Education First

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## FIELD TRIP STUDIES/STUDENT EXCURSION Prairie Christian Academy

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

**November 22, 2021**

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### **Background:**

Prairie Christian Academy requests permission, in accordance with Administrative Procedure 260 and Board Policy 2, for an international high school field trip Italy and Greece from April 15, 2022 to April 24, 2022.

### **Field Excursion Summary:**

- The purpose of the 2022 Europe Italy/Greece is to allow students to become Global citizens by experience many different European cultures.
- 16 students
- There will be no missed instructional time
- Supervision to student ration 1:3
- Trip Itinerary attached
- Covid specific protocols and emergency response plans attached

The administration will complete a risk assessment as required by Administration Procedure 260- *Field Studies/ Student Excursions*. The risk assessment process will ensure that all the requirements of Procedure 260 are fully completed before departure.

Please find attached, for your reference, the Itinerary for the Field Trip/Student Excursion.

### **Recommendation:**

That the Board of Trustees approves the proposed high school field studies/excursion for Prairie Christian Academy to Italy/Greece from April 15, 2022 to April 24, 2022 subject to advisory notices from Foreign Affairs and International Trade Canada website [http://www.voyage.gc.ca/countries\\_pays/updates\\_mise-a-jour-eng.asp](http://www.voyage.gc.ca/countries_pays/updates_mise-a-jour-eng.asp) such that if a travel warning is issued prior to the trip and not rescinded before the departure date, the trip will be cancelled and parents must be advised that this will be the case.

---

Bevan Daverne  
Superintendent of Schools



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-  **Sightseeing:** 6 sightseeing tours led by expert, licensed local guides; 1 walking tour (3 with extension)
-  **Entrances:** Sistine Chapel; St. Peter's Basilica; Colosseum; Roman Forum; Capri boat cruise; Pompeii Roman Ruins; Delphi site; Delphi Museum; Acropolis; Acropolis Museum
-  **weShare:** Our personalized learning experience engages students before, during, and after tour, with the option to create a final, reflective project.
-   **All of the details are covered:** : Round-trip flights on major carriers; comfortable motor coach; night ferry; 7 overnight stays in hotels with private bathrooms (11 with extension); 1 night cabin accommodation; European breakfast and dinner daily
-  





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– MELISSA, TRAVELLER



Learn from your Tour Director and expert local guides



Via Instagram



## CHECK OUT WHAT A TOUR IS ALL ABOUT

Watch the videos at [eftours.ca/](http://eftours.ca/)

Your teacher's Tour Website

## What you'll experience on your tour

### Day 1: Fly overnight to Italy

#### Day 2: Rome

- Meet your Tour Director at the airport in Rome, a city that integrates its past into the present better than any other. During your stay, explore the world's most famous arena, the Colosseum, where you can almost hear the stamping feet of the crowds gathered for gladiatorial combat. Nearby, the Roman Forum marks the former heart of the Roman Empire. Julius Caesar gave many of his great political speeches there. On your visit to the Vatican City, marvel at Michelangelo's breathtaking ceiling in the Sistine Chapel and look out for the colourful uniforms of the Swiss Guard, protectors of the Vatican City. Before you say "arrivederci," toss a coin into the Trevi Fountain to ensure a return trip to the Eternal City.

#### Day 3: Rome

- Take an expertly guided tour of Vatican City.
- Visit the Sistine Chapel.
- Visit St. Peter's Basilica.
- Time to see more of Rome or [visit the Catacombs](#).

#### Day 4: Rome

- Take an expertly guided tour of Rome.
- Visit the Colosseum.
- Visit the Roman Forum.
- Take a self-guided walking tour of Rome: Trevi Fountain; Pantheon; Spanish Steps.

#### Day 5: Capri | Sorrento region

- Travel to Capri.
- Take an expertly guided tour of Capri.
- Take a boat cruise.
- Continue on to Sorrento and experience the unparalleled beauty of Italy's favorite resort town. Overlooking the Bay of Naples, Sorrento enjoys a mild climate throughout the seasons. Located in the Campania region, Sorrento's idyllic setting marks the starting point of the famed Amalfi Drive. This picturesque stretch of road provides stunning cliff-side views of the Tyrrhenian Sea as it winds nearly 70 kilometres to Salerno. Sorrento offers a variety of diversions: you can venture to the fragrant lemon groves, splash around in the bay's bright blue waters or just unwind at a café with a cup of cappuccino or a scoop of gelato.

#### Day 6: Pompeii | Brindisi | Night ferry

- Travel to Pompeii.
- Take an expertly guided tour of Pompeii.
- Visit the Pompeii Roman Ruins.
- Travel by night ferry to Patras.

#### Day 7: Patras | Delphi

- Arrive in Patras.
- Travel to Delphi.

#### Day 8: Delphi | Athens

- Take an expertly guided tour of Delphi: Temple of Apollo.
- Visit the Delphi Museum.
- Continue on to Athens and discover the ancient city named for Athena, goddess of war and wisdom. During your stay you'll visit the Acropolis to view the Parthenon, perhaps the world's greatest architectural feat. See the Temple of Athena Nike, which once housed a gold statue of the goddess, her wings clipped to prevent her from deserting the city. Snap a picture of the Presidential Guard in traditional costume, then pass the stadium that hosted the first modern Olympics in 1896. You'll also have the chance to see the Temple of Olympian Zeus, built in 515 B.C. to honour the most powerful of all Greek gods.
- Enjoy a free evening or [attend a Greek Evening](#).

#### Day 9: Athens

- Take an expertly guided tour of Athens: Olympic Stadium.
- Visit the Acropolis: Parthenon; Temple of Athena Nike.
- Visit the Acropolis Museum.
- Take a walking tour of Athens: Plaka District.

#### Day 10: Depart for home

### [4-DAY TOUR EXTENSION](#)

#### Day 10: Athens | Crete

- Travel to Heraklion, Crete's largest city.
- Explore the state-of-the-art Heraklion Archaeological Museum and the Knossos Palace.

#### Day 11: Crete

- Enjoy free time in Heraklion or add a ferry trip to Santorini. While there, you'll explore the Archaeological Museum of Thera and enjoy free time in Oia. In the afternoon, you'll take a ferry back to Heraklion, where you'll spend the night.

#### Day 12: Crete

- Travel to Fodele.
- Visit El Greco Museum, which celebrates the mannerist painter who grew up in the village.
- Head to Rethymno, where you'll get to explore the city on a walking tour.
- Travel to Chania, Crete's second largest city, and take in the sights on a walking tour.

#### Day 13: Crete | Athens

- Sample cheese and pastries at a local market.
- Wander through Chania at your own pace.
- Head back to Athens for the night.

#### Day 14: Depart for home



*I will never forget this trip to Italy and Greece one of the greatest experiences of my life! #eftours #parthenon #Acropolis #Greece*

– KASEY, TRAVELLER



Via Instagram

*Just returned from a tour in Greece. Could not have chosen better tour guides if I had hand picked them myself. Iris was GREAT! All the guides were extremely knowledgeable and informative. Not to mention the care that they took to ensure our safety and satisfaction! Great job EF! Thank you again Iris, for an unforgettable trip of a lifetime!*

– SUE, GROUP LEADER



Via Facebook

### TOP THREE THINGS I WILL SEE, DO, TRY, OR EXPLORE

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

— The easiest ways to —  
**ENROL TODAY**



**Enrol on our website**  
eftours.ca/enrol



**Enrol by phone**  
1-800-263-2806  
**Enrol by fax**  
1-800-556-6046



**Mail your Enrolment Form to:**  
EF Educational Tours  
80 Bloor Street West, 16th Floor  
Toronto, ON M5S 2V1

*My daughter has gained such an amazing view of the world and history from this experience. She has not stopped talking since I picked her up at the airport. Thank you for all the organization, helpful hints, flexible payment plan and knowledgeable tour guides.*

—CHARLOTTE, PARENT



## THE WORLD LEADER IN INTERNATIONAL EDUCATION

For over 50 years EF has been working toward one global mission: Opening the World Through Education. Your teacher has partnered with EF because of our unmatched worldwide presence, our focus on affordability, and our commitment to providing experiences that teach critical thinking, problem solving, collaboration, and global competence.

- We always offer the lowest prices, guaranteed so more students can travel.
- All of our educational tours feature experiential learning activities and visits to the best sites.
- We're completely committed to your safety. We have more than 500 schools and offices in over 50 countries around the world, so local EF staff members can react quickly and in person wherever you travel.
- Your full-time Tour Director is with your group every step of the way on tour, providing insight about your destinations as well as great local tips.



EducationFirst

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# EF COVID Care Promise

## *Provided to all groups*

If a traveller is diagnosed with, or requires quarantine because of, COVID-19 while on tour, EF will provide or arrange for the following, consistent with local requirements, at no additional expense to the traveller throughout the duration of any on-tour quarantine period:

- Lodging and meals
- EF representatives available to support the traveller and to coordinate with local authorities on their behalf where necessary
- Assistance connecting with local health care providers
- Translation services
- Communication between the traveller and the traveller's family back home
- EF arranged flights home, based on existing itinerary, for the traveller once cleared to return
- If the diagnosed traveller is a minor, flights for their parent or guardian to join them at the tour location

If a traveller or group is not diagnosed with, yet is required to quarantine on account of, COVID-19 while on tour, EF will provide or arrange for the following, consistent with local requirements, at no additional expense to the travellers throughout the duration of any on-tour quarantine period:

- Lodging and meals
- EF representatives available to support the traveller and to coordinate with local authorities on their behalf where necessary
- Assistance connecting with local health care providers
- Translation services
- Communication between the traveller and the traveller's family back home
- EF arranged flights home for the traveller or group once cleared to return



**FIELD TRIP STUDIES/STUDENT EXCURSION**  
Wheatland Crossing School

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

**November 23, 2021**

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**Background:**

Wheatland Crossing School requests permission, in accordance with Administrative Procedure 260 and Board Policy 2, for an international high school field trip to Europe (Switzerland, Monaco, Italy, Spain) from April 14, 2022 to April 25, 2022.

**Field Excursion Summary:**

- The purpose of the 2022 Europe trip is to allow students to become Global citizens by experience many different European cultures.
- 67 students
- There will be one missed instructional day
- Trip Itinerary attached
- Covid specific protocols and emergency response plans attached

The administration will complete a risk assessment as required by Administration Procedure 260- *Field Studies/ Student Excursions*. The risk assessment process will ensure that all the requirements of Procedure 260 are fully completed before departure.

Please find attached, for your reference, the Itinerary for the Field Trip/Student Excursion.

**Recommendation:**

That the Board of Trustees approves the proposed high school field studies/excursion for Wheatland Crossing to Europe (Switzerland, Monaco, Italy, Spain) from April 14, 2022 to April 25, 2022 subject to advisory notices from Foreign Affairs and International Trade Canada website [http://www.voyage.gc.ca/countries\\_pays/updates\\_mise-a-jour-eng.asp](http://www.voyage.gc.ca/countries_pays/updates_mise-a-jour-eng.asp) such that if a travel warning is issued prior to the trip and not rescinded before the departure date, the trip will be cancelled and parents must be advised that this will be the case.

---

Bevan Daverne  
Superintendent of Schools

**Wheatland Crossing School Europe 2022 Itinerary – April, 2022**  
**Switzerland, Italy, French Riviera, Spain**

- **Day 1: Board Your Overnight Flight to Zurich!**

- **Day 2: Zurich | Lucerne**  
Meet your Tour Director at your destination  
Exploration Time in Lucerne

- **Day 3: Lucerne**  
Take a walking tour of Lucerne  
With your Tour Director you will see:

- Lion Monument
- Kapellbrücke
- Lake Lucerne

Swiss Alps Experience

- **Day 4: Lucerne | Lake Como | Venice**  
Take a cruise on Lake Como

- **Day 5: Venice**  
Guided Sightseeing of Venice  
With your expert local guide you will see:

- St. Mark's Square
- Grand Canal

See a glass-blowing demonstration  
Enjoy a gondola ride

- **Day 6: Venice | Modena | Cinque Terre**  
Lunch Stop in Modena

- **Day 7: Cinque Terre**  
Explore the Cinque Terre by train  
Sample foccacia by the beach

- **Day 8: Cinque Terre | Monaco | French Riviera**  
Take a tour of Monaco  
With your Tour Director you will see:

- Prince's Palace
- Monaco Cathedral

Take a walking tour of Nice  
With your tour director you will see:

- Vieille Ville
- Promenade des Anglais



- **Day 9: French Riviera | Barcelona**

Take a Walking Tour of Barcelona

- **Day 10: Barcelona**

Take a guided tour of Barcelona

With your expert local guide you will see:

- La Sagrada Família
- Gothic Quarter
- Montjuïc

Visit Park Güell

Bike Tour of Barcelona

- **Day 11: Depart for home**

## FAQ – Covid

### Pre Tour:

**What happens if a traveller gets a positive test result from their COVID-19 test within 72 hours of their departure for their tour?**

A traveller who receives a positive COVID-19 test within 72 hours prior to departure may not travel on their tour. They must immediately call [Traveller Support](#) who will cancel their tour and issue the traveller a Future Travel Voucher for the full amount of money paid toward their tour, including the \$199 non-refundable deposit and less any other non-refundable fees.

**If a traveller has purchased The Global Protection Plan through EF, will insurance provide coverage if a traveller gets a positive test result within 72 hours of their departure for their tour?**

Travellers should review their Travel Insurance policy and/or certificate of insurance to confirm if their policy covers Cancellation, Interruption and/or Medical claims related to COVID-19.

Each policy will have different inclusions, limitation, definitions and exclusions. Please take special note of anything related to:

- Government travel advisories and travel health notices
- Pandemic/endemic diseases
- Policy definitions regarding unforeseen reasons, known risks.

As government regulations and guidelines continue to evolve, please make sure you understand how these changes could affect your travel policy coverage.

**For travellers who have purchased the Global Travel Protection Plan**, please review your respective policy documents below.

Policy Number 9908-69-85 (Purchased after February 1, 2021)

[Certificate of Insurance](#)

[Summary of Coverage](#)

Additional documents for residents of Quebec:

[Summary](#) — highlights key elements of the Global Travel Protection Plan

Policy Number 9908-50-37 (Purchased between April 1, 2019 to March 31, 2020)

[Chubb Insurance Policy](#)

[Certificate of Insurance](#)

Additional documents for residents of Quebec:

[Summary](#) — highlights key elements of the Global Travel Protection Plan

For travellers who have travel insurance with a different insurer (through a parent's work plan, for example), please review the policy.

### What happens on tour?

If a traveller is diagnosed with, or requires quarantine because of, COVID-19 while on tour, EF will provide or arrange for the following, consistent with local requirements, at no additional expense to the traveller throughout the duration of any on-tour quarantine period:

- Lodging and meals
- EF representatives available to support the traveller and to coordinate with local authorities on their behalf where necessary
- Assistance connecting with local health care providers
- Translation services
- Communication between the traveller and the traveller's family back home
- EF arranged flights home, based on existing itinerary, for the traveller once cleared to return
- If the diagnosed traveller is a minor, flights for their parent or guardian to join them at the tour location

If a traveller or group is not diagnosed with, yet is required to quarantine on account of, COVID-19 while on tour, EF will provide or arrange for the following, consistent with local requirements, at no additional expense to the travellers throughout the duration of any on-tour quarantine period:

- Lodging and meals
- EF representatives available to support the traveller and to coordinate with local authorities on their behalf where necessary
- Assistance connecting with local health care providers
- Translation services
- Communication between the traveller and the traveller's family back home
- EF arranged flights home for the traveller or group once cleared to return



# COVID-19 Safe Traveller Agreement

**Action Required:** You must read and agree to the following terms by signing the bottom of this document by 45 days prior to your flight departure. These terms will be updated to align with the latest Public Health Canada, Government of Canada, and provincial and federal government requirements regarding travel, and the most up-to-date version will be available for signature in your traveller account 75 days prior to departure. We are here to explore your options if you cannot meet these terms for any reason.

## Preparing for departure

To promote the health and safety of all group members on tour during the COVID-19 pandemic, I agree to review the following information and commit to the following measures and requirements in advance of my departure.

### COVID-19 Risks

Travel during the COVID-19 pandemic involves certain inherent risks related to the chance of being exposed to and/or contracting COVID-19. I understand and acknowledge that it is not possible to eliminate all such risks related to COVID-19 during travel on my Tour Program. I will speak directly to my own physician with questions pertaining to my individual health and regarding travel at this time.

### COVID-19 Recovery

If I have tested positive for COVID-19 within a 90-day period prior to departure, I have met all Public Health Canada guidelines for leaving isolation and/or have received proof of recovery documentation from my physician.

### Pre-Departure COVID-19 Vaccine & Testing

I represent that I will be fully vaccinated against COVID-19 by the time of my departure. I will carry proof of my full vaccination with me at all times through the duration of the Tour Program, as proof of my vaccination when or if required. I acknowledge that EF's policy aligns with Public Health Canada which defines "fully vaccinated" as two weeks after receiving the last recommended vaccine dose. I am aware that certain destinations may have wait periods longer than two weeks before those with a single-dose vaccine are considered fully vaccinated.

I will also take a mandatory COVID-19 Antigen test and receive a negative result from a test taken within 72 hours of departure. I will carry my test results with me at all times through the duration of the Tour Program, as proof of my negative test results when or if required. I will not be awaiting the results of any other COVID-19 tests at the time of departure. Under certain circumstances, a COVID-19 PCR test may be an entry requirement for your destination. EF will notify travellers in writing if a COVID-19 PCR test is required for their specific destination.

### COVID-19 Exposure

I agree to take all reasonable efforts to minimize my exposure to COVID-19 within the two weeks prior to my tour departure. If I am made aware that I have been in close contact (as defined as within 2 metres for a total of 15 minutes over a 24-hour period) with a person diagnosed with COVID-19 within 14 days of my tour departure date, I will contact EF immediately to determine if I am eligible to depart on my tour as scheduled.

### Symptoms

I agree to immediately contact EF Educational Tours if I experience symptoms associated with COVID-19 within 72 hours prior to travel, including:

- New or worsening cough
- Shortness of breath or difficulty breathing
- Temperature equal or over 38 degrees Celsius
- Feeling feverish
- Chills
- Muscle or body aches
- New loss of smell or taste
- Headache
- Gastrointestinal symptoms (abdominal pain, diarrhea, vomiting)
- Feeling very unwell

### Participation and Entry Requirements

I understand that requirements, including country and region-specific entry requirements, may change prior to the departure of my tour. I will monitor applicable Tour Program and country entry requirements, including approved vaccine brands and vaccine mixing, to ensure that I meet all requirements at the time of my Tour Program departure.

### Airline Requirements

I will consult and follow the requirements and guidelines from the airline carriers, connecting airport authorities, and arrival airport authorities, as outlined at [eftours.ca/airlines](https://eftours.ca/airlines)



## On the road

Staying healthy throughout the tour is a group effort, and therefore I agree to the following requirements to help keep myself and my fellow travellers as safe as possible on tour.

### EF Educational Tours and Local Regulations

I agree to follow all local regulations, restrictions, and advisories related to COVID-19 for my Tour Program. I also agree to follow all rules, requests, and requirements from my Tour Director or EF Educational Tours staff for the health and well-being of myself, my fellow travellers, and suppliers. I understand that if I am unable or unwilling to comply with these requirements, I may be removed from the tour at my own expense.

### Mask Wearing

Notwithstanding my status as a traveller fully vaccinated against COVID-19, I will wear an acceptable mask at all times on tour, when required by local law, other relevant authorities, or at the direction of my Tour Director or EF staff.

### Health on Tour

I agree to monitor my health while on tour for symptoms associated with COVID-19 every day throughout tour. If I develop symptoms of COVID-19 while on tour, I agree that I will not rejoin my group prior to informing my Tour Director or an EF Educational Tours staff member.

### Quarantine and/or Isolation on Tour

I understand that if a tour member is diagnosed with COVID-19 while on the Tour Program, the person diagnosed with COVID-19 will be required to isolate and the remainder of the tour group will be required to quarantine on tour AND take tests for COVID-19, in accordance with local guidelines. I agree to comply with EF and relevant authority quarantine and isolation requirements, including those that may exceed local guidelines.

## Coming home from tour

There are a few important things I need to do at the end of tour. Understanding and agreeing to these things will help my travel to and arrival back home go smoothly.

### Pre-Return COVID-19 Testing

*International tours only*

I will take any required COVID-19 test and follow any government required quarantine upon arrival in accordance with the Government of Canada and Public Health Canada.

Any COVID-19 testing or quarantine requirements implemented by my local government will be at my own cost.

### Advisories and Guidelines

I am familiar with and intend to follow the travel advisories and guidelines from my local, provincial, and federal public health authorities upon my return home from my Tour Program, which may include (but are not limited to) COVID-19 testing and a quarantine period.

### COVID-19 Diagnoses

I agree to notify EF Educational Tours immediately if I am diagnosed with COVID-19 within 14 days of the end of my Tour Program.



For more information and frequently asked questions, visit [eftours.ca/safe-traveller](https://eftours.ca/safe-traveller)

## Agreement

I will immediately contact EF Educational Tours in the event any information included in this certification changes between now and my return home from my Tour Program.

By checking this box and submitting this form, I (or parent or legal guardian if enrollee is under 18 or a minor under any other applicable law) certify that the information I have provided is true and accurate to the best of my knowledge and acknowledge my responsibility to immediately inform EF Educational Tours of any changes to these certifications. I understand and acknowledge that if I am unable or unwilling to make or comply with these certifications, I may contact EF Educational Tours by 45 days prior to my scheduled departure to be issued a Future Travel Voucher for the full amount of money paid toward my tour, including the \$199 non-refundable deposit and less any other non-refundable fees.

Signature

Date



## FIELD TRIP STUDIES/STUDENT EXCURSION Wheatland Crossing School

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

**November 23, 2022**

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**Background:**

Wheatland Crossing School requests permission, in accordance with Administrative Procedure 260 and Board Policy 2, for an international high school field trip to Peru from June 30, 2022 to July 11, 2022.

**Field Excursion Summary:**

- To work with the award-winning charity WE Charity to better understand the needs of each community and then focus projects on those issues. Including:
- 18 students attending
- The trip will be 12 days
- Students will not miss instructional days
- Trip itinerary attached

The administration will complete a risk assessment as required by Administration Procedure 260- *Field Studies/ Student Excursions*. The risk assessment process will ensure that all the requirements of Procedure 260 are fully completed before departure.

Please find attached, for your reference, the Itinerary for the Field Trip/Student Excursion.

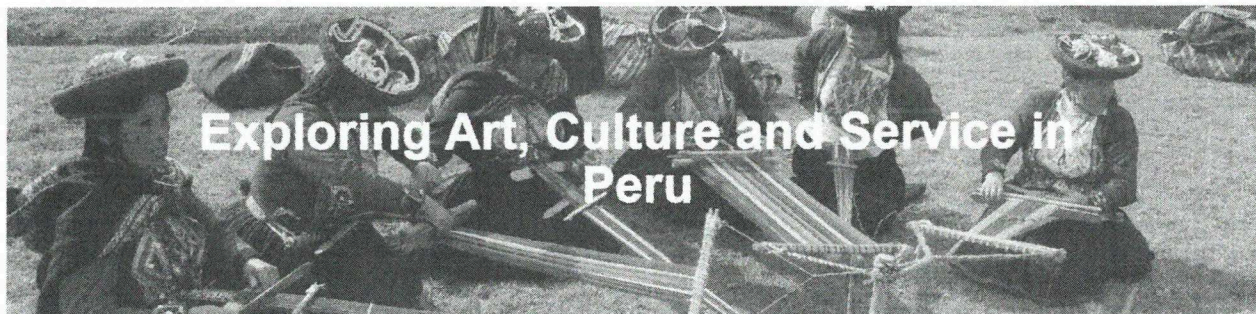
**Recommendation:**

That the Board of Trustees approves the proposed high school field studies/excursion Wheatland Crossing to Peru from June 30, 2022 to July 11, 2022 subject to advisory notices from Foreign Affairs and International Trade Canada website [http://www.voyage.gc.ca/countries\\_pays/updates\\_mise-a-jour-eng.asp](http://www.voyage.gc.ca/countries_pays/updates_mise-a-jour-eng.asp) such that if a travel warning is issued prior to the trip and not rescinded before the departure date, the trip will be cancelled and parents must be advised that this will be the case.

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Bevan Daverne  
Superintendent of Schools

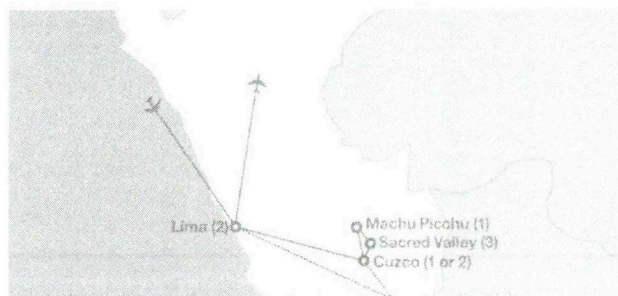




## Exploring Art, Culture and Service in Peru

### Exploring Art, Culture & Service in Peru (11 days | Departure date: June 28th, 2021)

From Lima to Machu Picchu, you'll be immersed in the land and culture of Peru. Connect with local communities in the Sacred Valley and learn how they preserve their history, art, and their heritage. There, you'll explore the archaeological remains of the Inca Empire and their lasting cultural influences. While taking in the breathtaking sights from atop the mighty Andes, you'll also spend two days working in a local community on projects that support economic sustainability, local agriculture, and access to education.



#### Day 1: Fly to Peru

Arrive in Lima

Meet your Tour Director at your destination

#### Day 2: Lima

Take a guided tour of Lima

Visit the Larco Herrera Museum

Visit the San Francisco Monastery

Take a walking tour of Miraflores

#### Day 3: Lima • Cuzco • Sacred Valley

Fly to Cuzco

Travel to the Sacred Valley

Visit the Pablo Seminario ceramics workshop

#### Day 4: Sacred Valley • Aguas Calientes

Travel by train to Aguas Calientes

Tour Machu Picchu with an expert local guide

#### Day 5: Aguas Calientes • Ollantaytambo • Sacred Valley • Service Project

Travel by train to Ollantaytambo

Travel to the Sacred Valley

Participate in a Service Learning project

#### Day 6: Sacred Valley • Service Project

Participate in a Service Learning project

#### Day 7: Sacred Valley • Pisac • Cuzco

Travel via Pisac to Cuzco

Visit Pisac Market

Tour the Sacsayhuaman Fortress with an expert local guide

Explore Cuzco on your own

#### Day 8: Cuzco • Iquitos • Amazon Lodge

Fly to Iquitos

Travel to a jungle lodge in the Amazon

Guided Rainforest Hike

Nighttime boat ride down the Amazon River

#### Day 9: Amazon Lodge

Visit a Yagua Village

Discover some of the Amazon River's most unique wildlife on a boating excursion, including piranhas and pink river dolphins

#### Day 10: Amazon Lodge • Iquitos • Lima • Depart for home

Visit a local community

Travel by boat to Iquitos

Fly to Lima

Explore Lima on your own

Transfer to the Airport for your return flight

#### Day 11: Arrive home

*Itinerary is subject to change*

## FAQ – Covid

### Pre Tour:

**What happens if a traveller gets a positive test result from their COVID-19 test within 72 hours of their departure for their tour?**

A traveller who receives a positive COVID-19 test within 72 hours prior to departure may not travel on their tour. They must immediately call [Traveller Support](#) who will cancel their tour and issue the traveller a Future Travel Voucher for the full amount of money paid toward their tour, including the \$199 non-refundable deposit and less any other non-refundable fees.

**If a traveller has purchased The Global Protection Plan through EF, will insurance provide coverage if a traveller gets a positive test result within 72 hours of their departure for their tour?**

Travellers should review their Travel Insurance policy and/or certificate of insurance to confirm if their policy covers Cancellation, Interruption and/or Medical claims related to COVID-19.

Each policy will have different inclusions, limitation, definitions and exclusions. Please take special note of anything related to:

- Government travel advisories and travel health notices
- Pandemic/endemic diseases
- Policy definitions regarding unforeseen reasons, known risks.

As government regulations and guidelines continue to evolve, please make sure you understand how these changes could affect your travel policy coverage.

**For travellers who have purchased the Global Travel Protection Plan**, please review your respective policy documents below.

Policy Number 9908-69-85 (Purchased after February 1, 2021)

[Certificate of Insurance](#)

[Summary of Coverage](#)

Additional documents for residents of Quebec:

[Summary](#) — highlights key elements of the Global Travel Protection Plan

Policy Number 9908-50-37 (Purchased between April 1, 2019 to March 31, 2020)

[Chubb Insurance Policy](#)

[Certificate of Insurance](#)

Additional documents for residents of Quebec:

[Summary](#) — highlights key elements of the Global Travel Protection Plan



For travellers who have travel insurance with a different insurer (through a parent's work plan, for example), please review the policy.

### What happens on tour?

If a traveller is diagnosed with, or requires quarantine because of, COVID-19 while on tour, EF will provide or arrange for the following, consistent with local requirements, at no additional expense to the traveller throughout the duration of any on-tour quarantine period:

- Lodging and meals
- EF representatives available to support the traveller and to coordinate with local authorities on their behalf where necessary
- Assistance connecting with local health care providers
- Translation services
- Communication between the traveller and the traveller's family back home
- EF arranged flights home, based on existing itinerary, for the traveller once cleared to return
- If the diagnosed traveller is a minor, flights for their parent or guardian to join them at the tour location

If a traveller or group is not diagnosed with, yet is required to quarantine on account of, COVID-19 while on tour, EF will provide or arrange for the following, consistent with local requirements, at no additional expense to the travellers throughout the duration of any on-tour quarantine period:

- Lodging and meals
- EF representatives available to support the traveller and to coordinate with local authorities on their behalf where necessary
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- Translation services
- Communication between the traveller and the traveller's family back home
- EF arranged flights home for the traveller or group once cleared to return



# COVID-19 Safe Traveller Agreement

**Action Required:** You must read and agree to the following terms by signing the bottom of this document by 45 days prior to your flight departure. These terms will be updated to align with the latest Public Health Canada, Government of Canada, and provincial and federal government requirements regarding travel, and the most up-to-date version will be available for signature in your traveller account 75 days prior to departure. We are here to explore your options if you cannot meet these terms for any reason.

## Preparing for departure

To promote the health and safety of all group members on tour during the COVID-19 pandemic, I agree to review the following information and commit to the following measures and requirements in advance of my departure.

### COVID-19 Risks

Travel during the COVID-19 pandemic involves certain inherent risks related to the chance of being exposed to and/or contracting COVID-19. I understand and acknowledge that it is not possible to eliminate all such risks related to COVID-19 during travel on my Tour Program. I will speak directly to my own physician with questions pertaining to my individual health and regarding travel at this time.

### COVID-19 Recovery

If I have tested positive for COVID-19 within a 90-day period prior to departure, I have met all Public Health Canada guidelines for leaving isolation and/or have received proof of recovery documentation from my physician.

### Pre-Departure COVID-19 Vaccine & Testing

I represent that I will be fully vaccinated against COVID-19 by the time of my departure. I will carry proof of my full vaccination with me at all times through the duration of the Tour Program, as proof of my vaccination when or if required. I acknowledge that EF's policy aligns with Public Health Canada which defines "fully vaccinated" as two weeks after receiving the last recommended vaccine dose. I am aware that certain destinations may have wait periods longer than two weeks before those with a single-dose vaccine are considered fully vaccinated.

I will also take a mandatory COVID-19 Antigen test and receive a negative result from a test taken within 72 hours of departure. I will carry my test results with me at all times through the duration of the Tour Program, as proof of my negative test results when or if required. I will not be awaiting the results of any other COVID-19 tests at the time of departure. Under certain circumstances, a COVID-19 PCR test may be an entry requirement for your destination. EF will notify travellers in writing if a COVID-19 PCR test is required for their specific destination.

### COVID-19 Exposure

I agree to take all reasonable efforts to minimize my exposure to COVID-19 within the two weeks prior to my tour departure. If I am made aware that I have been in close contact (as defined as within 2 metres for a total of 15 minutes over a 24-hour period) with a person diagnosed with COVID-19 within 14 days of my tour departure date, I will contact EF immediately to determine if I am eligible to depart on my tour as scheduled.

### Symptoms

I agree to immediately contact EF Educational Tours if I experience symptoms associated with COVID-19 within 72 hours prior to travel, including:

- New or worsening cough
- Shortness of breath or difficulty breathing
- Temperature equal or over 38 degrees Celsius
- Feeling feverish
- Chills
- Muscle or body aches
- New loss of smell or taste
- Headache
- Gastrointestinal symptoms (abdominal pain, diarrhea, vomiting)
- Feeling very unwell

### Participation and Entry Requirements

I understand that requirements, including country and region-specific entry requirements, may change prior to the departure of my tour. I will monitor applicable Tour Program and country entry requirements, including approved vaccine brands and vaccine mixing, to ensure that I meet all requirements at the time of my Tour Program departure.

### Airline Requirements

I will consult and follow the requirements and guidelines from the airline carriers, connecting airport authorities, and arrival airport authorities, as outlined at [eftours.ca/airlines](https://www.eftours.ca/airlines)

## On the road

Staying healthy throughout the tour is a group effort, and therefore I agree to the following requirements to help keep myself and my fellow travellers as safe as possible on tour.

### EF Educational Tours and Local Regulations

I agree to follow all local regulations, restrictions, and advisories related to COVID-19 for my Tour Program. I also agree to follow all rules, requests, and requirements from my Tour Director or EF Educational Tours staff for the health and well-being of myself, my fellow travellers, and suppliers. I understand that if I am unable or unwilling to comply with these requirements, I may be removed from the tour at my own expense.

### Mask Wearing

Notwithstanding my status as a traveller fully vaccinated against COVID-19, I will wear an acceptable mask at all times on tour, when required by local law, other relevant authorities, or at the direction of my Tour Director or EF staff.

### Health on Tour

I agree to monitor my health while on tour for symptoms associated with COVID-19 every day throughout tour. If I develop symptoms of COVID-19 while on tour, I agree that I will not rejoin my group prior to informing my Tour Director or an EF Educational Tours staff member.

### Quarantine and/or Isolation on Tour

I understand that if a tour member is diagnosed with COVID-19 while on the Tour Program, the person diagnosed with COVID-19 will be required to isolate and the remainder of the tour group will be required to quarantine on tour AND take tests for COVID-19, in accordance with local guidelines. I agree to comply with EF and relevant authority quarantine and isolation requirements, including those that may exceed local guidelines.

## Coming home from tour

There are a few important things I need to do at the end of tour. Understanding and agreeing to these things will help my travel to and arrival back home go smoothly.

### Pre-Return COVID-19 Testing

*International tours only*

I will take any required COVID-19 test and follow any government required quarantine upon arrival in accordance with the Government of Canada and Public Health Canada.

Any COVID-19 testing or quarantine requirements implemented by my local government will be at my own cost.

### Advisories and Guidelines

I am familiar with and intend to follow the travel advisories and guidelines from my local, provincial, and federal public health authorities upon my return home from my Tour Program, which may include (but are not limited to) COVID-19 testing and a quarantine period.

### COVID-19 Diagnoses

I agree to notify EF Educational Tours immediately if I am diagnosed with COVID-19 within 14 days of the end of my Tour Program.



For more information and frequently asked questions, visit [eftours.ca/safe-traveller](https://eftours.ca/safe-traveller)

## Agreement

I will immediately contact EF Educational Tours in the event any information included in this certification changes between now and my return home from my Tour Program.

By checking this box and submitting this form, I (or parent or legal guardian if enrollee is under 18 or a minor under any other applicable law) certify that the information I have provided is true and accurate to the best of my knowledge and acknowledge my responsibility to immediately inform EF Educational Tours of any changes to these certifications. I understand and acknowledge that if I am unable or unwilling to make or comply with these certifications, I may contact EF Educational Tours by 45 days prior to my scheduled departure to be issued a Future Travel Voucher for the full amount of money paid toward my tour, including the \$199 non-refundable deposit and less any other non-refundable fees.

Signature

Date





## MONTHLY ENROLMENT MONITORING REPORT

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

**November 23, 2021**

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### **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, 2021 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.

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Bevan Daverne  
Superintendent

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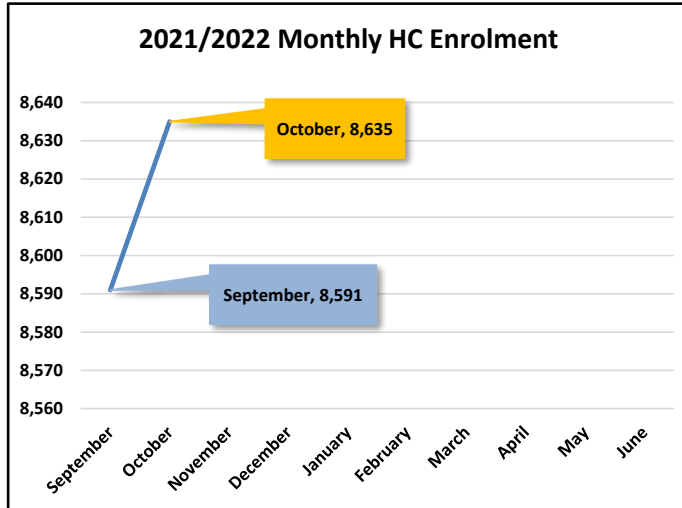
Tahra Sabir  
Secretary Treasurer

# Golden Hills School Division Enrolment

## Schools - Month to Month Comparison Sept 30 to Oct 31, 2021

\*Please note  
kindergarten adjusted  
to 1.0

\* Enrolment information has been adjusted for the  
New Funding Model



Configuration	School	October 31, 2021	September 30, 2021*	Difference
K-6, 10-12	Acme School	197.00	193.00	4.00
K-9	Carbon School	61.00	61.00	0.00
K-6	Carseland School	69.00	69.00	0.00
7-9	Crowther Memorial Jr. High School	469.00	466.00	3.00
K-9	Dr. Elliott Community School	192.00	192.00	0.00
7-12	Drumheller Valley Secondary School	393.00	391.00	2.00
K-6	École Brentwood Elementary School	219.00	220.00	-1.00
K-12	George Freeman	432.00	432.00	0.00
K-6	Greentree School	351.00	350.00	1.00
K-12	Prairie Christian Academy School	288.00	290.00	-2.00
10-12	Strathmore High School	641.00	654.00	-13.00
K-12	Three Hills School	476.00	473.00	3.00
K-9	Trinity Christian Academy	203.00	205.00	-2.00
K-12	Trochu Valley School	249.00	247.00	2.00
K-6	Westmount School	371.00	372.00	-1.00
K-12	Wheatland Crossing	337.00	337.00	0.00
K-6	Wheatland Elementary School	317.00	318.00	-1.00
	<b>Sub Total</b>	<b>5,265.00</b>	<b>5,270.00</b>	<b>-5.00</b>
7-9	Colonies	364.00	364.00	0.00
7-12	Drumheller Outreach	19.00	17.00	2.00
1-12	Golden Hills Learning Academy	237.00	238.00	-1.00
1-12	NorthStar Academy	431.00	448.00	-17.00
7-12	Strathmore StoreFront	81.00	65.00	16.00
	<b>Sub Total</b>	<b>1,132.00</b>	<b>1,132.00</b>	<b>-</b>
	Homeschool	934.00	935.00	-1.00
	Shared Responsibility	242.00	194.00	48.00
	<b>Sub Total</b>	<b>1,176.00</b>	<b>1,129.00</b>	<b>47.00</b>
	<b>Provincial Total</b>	<b>7,573.00</b>	<b>7,531.00</b>	<b>42.00</b>
	Siksika	153.00	153.00	0.00
	International (Incl. Online)	199.00	197.00	2.00
	Non Primary High School	710.00	710.00	0.00
	<b>Sub Total</b>	<b>1,062.00</b>	<b>1,060.00</b>	<b>2.00</b>
	<b>Total HEADCOUNT</b>	<b>8,635.00</b>	<b>8,591.00</b>	<b>44.00</b>