



GOLDEN HILLS SCHOOL DIVISION

AGENDA

TYPE: Regular Board Meeting

DATE: 11/26/2024 **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 Regular Minutes of October 29, 2024 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 Field Trip Studies/Student Excursion - Colombia - Prairie Christian Academy (J. Grimsdale) Action

9.2 Field Trip Studies/Student Excursion - Ireland/Scotland/England - Prairie Christian Academy (J. Grimsdale) Action

9.3 New Colony School - Naming (J. Grimsdale) Action

9.4 Locally Developed/Acquired Courses (J. Grimsdale) Action

9.5 Annual Education Results Report (AERR) 2023/2024 (J. Grimsdale) Action

9.6 Audited Financial Statements for the Year Ending August 31, 2024 (T. Sabir) Action

B) Information Items

- | | |
|--|------|
| 9.7 Monthly Enrolment Monitoring Report - October 2024 (T. Sabir) | Info |
| 9.8 Provincial Exam Results (Annual and five-year trends) (J. Grimsdale) | Info |
| 9.9 Administrative Procedures (145, 401, 412, 490) (J. Grimsdale) | Info |

10.0 Round Table Discussion

11.0 Guest

- | | |
|--|------|
| 11.1 Chandra Deaust - Avail LLP Chartered Professional Accountants | Info |
|--|------|

12.0 School Monitoring Report Visit

- | | |
|---|------|
| 12.1 Crowther Memorial Jr. High, Greentree, Ecole Brentwood | Info |
|---|------|

13.0 ADJOURNMENT



MINUTES

Golden Hills School Division

Regular Meeting of the Board of Trustees

Location: Boardroom of the Golden Hills School Division

Start Time: 9:30 AM

Tuesday, October 29, 2024 (9:30 AM)

1.0 Attendance

Present

- a) Chair
 - Laurie Huntley
- b) Vice Chair
 - Jim Northcott
- c) Trustee
 - Barry Kletke
 - Jen Mertz
 - Rob Pirie
 - Justin Bolin
- d) Superintendent
 - Jeff Grimsdale
- e) Deputy Superintendent
 - Wes Miskiman (excused himself at 11:00 AM)
- e) Secretary Treasurer
 - Tahra Sabir
- f) Recording Secretary
 - Kristy Polet

2.0 Call to Order

Chair Huntley called the meeting to order at 9:30 AM

3.0 Acknowledgment

In the spirit of reconciliation, we acknowledge that we live, work and play on the traditional territories of the Blackfoot Confederacy (Siksika, Kainai, Piikani), the Tsuut'ina, the Stoney Nakoda Nations, the Métis Nation (District 3 and 4), and all people who make their homes in the Treaty 7 region of Southern Alberta.

Chair Initials _____ Secretary Treasurer Initials _____

4.0 In Camera

4.1 In Camera

Recommendation: BD#20241029.1001

MOVED by Trustee Pirie that the Board of Trustees go In Camera at 9:33 AM.

Carried

4.2 Out of In Camera

Recommendation: BD#20241029.1002

MOVED by Trustee Kletke that the Board of Trustees rise from In Camera at 10:54 AM.

Carried

Recessed at 10:55 AM

Reconvened at 11:35 AM

4.3 In Camera

Recommendation: BD#20241031.1003

MOVED by Trustee Kletke that the Board of Trustees go In Camera at 11:36 AM.

Carried

4.4 Out of In Camera

Recommendation: BD#20241031.1004

MOVED by Trustee Northcott that the Board of Trustees rise from In Camera at 12:02 PM.

Carried

5.0 Approval of Agenda

5.1 Approval of Agenda

Recommendation: BD#20241929.1005

MOVED by Trustee Mertz that the Board of Trustees approve the agenda as amended with the addition of:

- 9.5 Superintendent Regulations (Action Item)

Carried

6.0 Welcome Public, Vision and Mission Statements

7.0 Presentation of Minutes

7.1 Regular Minutes of September 24, 2024

Recommendation: BD#20241029.1006

MOVED by Trustee Pirie that the Board of Trustees approve the Regular Minutes of September 24, 2024, as presented.

Carried

8.0 REPORTS

A) Chair's Report

Chair Huntley presented information on the following topics:

- Discussed Alberta School Board Association (ASBA) new website.
- October 4, 2024, Municipal Affairs Webinar, Statutes Amendment Act (Bill 20) - amendments to the LAEA that impact Trustees.
- Acknowledgment of the Tyrrell Museum and Gift Shop for their generous donation to the Lois Hole Banquet and Silent Auction at the Public School Boards Association of Alberta (PSBAA) Fall Conference.
- Update on the Livingstone Range letter regarding the Alberta Teaching Profession Commission (ATPC) outlining the boards' concerns regarding the ATPC complaint process and to support previous letters from other school districts.
- Reviewed meeting dates for Committee of the Whole, to be determined.
- Reviewed the October 10, 2024, Minister's Meeting Summary.
- October 21, 2024 - Speaker's Corner - ASBA Professional Learning, How Culturally Responsive Governance and Leadership in Education Impacts Student Learning, guest speaker Dr. Shelley Wilton.
- November 17-19, 2024, ASBA FGM Policies Bulletin and Updates.
- October 18, 2024, Statement from Minister McIvor "Local political parties will not be permitted for school board election".
- October 25, 2024 - discussed the Public School Boards' Association of Alberta (PSBAA) Recruitment and Retention of Teachers and Professional Staff in Rural and Northern AB Research Paper Presentation. (located on their website)
- Reminder - Rural Caucus Meeting will be held November 17, 2024, from 1-3:00pm in the Devonian Room during the ASBA FGM at the Westin Edmonton.
- Canadian Gypsum Company (CGC) will be hosting Community Information Events in Strathmore, Carseland, Langdon and Chestermere in October and November.
- October 28, 2024, ASBA launched the MLA Breakfast Toolkit and Resources, this provides assistance to boards to connect with their area MLA. The MLA Breakfast takes place Tuesday, November 19, 2024.

Recessed at 12:13 PM

Reconvened at 12:46 PM

B) Board Committees

No information to report on at this time.

C) Board Representatives to External Organizations

Chair Huntley, Vice Chair Northcott and Trustee Pirie presented information on the ASBA Zone 5 meeting that was held October 4, 2024.

- Discussed the Position Statement Development Process, no emergent issues brought to the floor.
- ASBA Learning Session: Municipal Affairs Statutes Amendment Act, 2024 Bill 20.
- Discussed Elections - counting ballots, who pays the Poll workers to count ballots, impact on costs.
- Impact of Chartered Schools Survey.
- Trustee Northcott will put his name forward for the Edwin Parr Committee.

Chair Initials _____ Secretary Treasurer Initials _____

Trustee Kletke presented information from the Public School Boards Association of Alberta Fall Conference that was held October 16-18, 2024.

- Lois Hole Dinner, Lecture and Fundraiser was a success, well done.
- Business portion went well, there will be a 5% increase to the Membership Fee.
- Trustee Kletke conducted a question period on Environmental Scan as per PSBAA
 - How is your divisions relationship with your local municipalities? Good working relationship
 - Site prep? Follow check list
 - Will not or can not get land to build schools on? So far, no issue for GHSD

D) Administration Reports

Secretary Treasurer Sabir presented information on the following items:

Finance Update:

- Avail LLP Auditors will be at Division Office October 28-29, 2024, conducting GHSD year end for August 31, 2024.

Transportation Update:

- Currently we have five (5) routes being covered by relief drivers.
- New training started October 1, more to follow in November and December.
- Fuel prices are ranging from \$1.38 to \$1.42.
- Student Transportation Association of Alberta (STAA) Conference was held October 23-24, 2024. Wayne Funk, Transportation Manager and Meghan Johnson, Assistant Transportation Manger attended the conference.
- Stop Arm Cameras have been installed on some buses, two in Strathmore, one in rural area of Strathmore, two in Drumheller, in the process of ordering four more cameras.
- Insurance Update:
 - Insurance Premium Renewals - value of buildings has increased, Auto premiums have decreased, and Liability premiums have stayed the same.

Superintendent Grimsdale presented on the following topics:

- October 9, 2024, Leadership Series held in conjunction with Calgary Regional Consortium. Dr. Tranter presented to over 120 Lead Teachers, Administrators, Instructional Coaches, Educational Consultants and Family School Community Resource Workers on Powerful Pathways to Lead Learning.
- October 15, 2024, Teacher Liaison Advisory Committee Meeting - this group is made up of seven Teachers and one Administrator along with the Superintendent and Deputy Superintendent, discussion revolved around a number of topics.
- October 23, 2024, hosted the second New Teacher Orientation Day. Over 40 Teachers participated, learning revolved around Powerful Learning Framework and specific topics of Assessment, and Critical Thinking.
- October 24, 2024, Administrative Procedures Meeting - reviewed and updated several Administrative Procedures, they will be brought to the December Board Meeting.
- October 24, 2024, Princess and Warrior Pageant held at the Strathmore High School, very positive feedback from schools and parents.
- October 29, 2024, New Curriculum K-4 Meeting.
- October 30, 2024, New Administrator Orientation. - Reviewing Cell Phone Administrative Procedure with Administrative Procedure Committee and then our Administrators Group in November, then it will be brought to the Board of Trustees in December.
- Remembrance Day Ceremonies - School event calendar to be circulated.

Chair Initials _____ Secretary Treasurer Initials _____

- Acme School Update - busy construction site, making progress, all the concrete foundation (pilings and grade beams) should be complete by the end of October. The steel (main structure for the school as well as roof trusses) scheduled to arrive this week as well.

9.0 NEW BUSINESS

A) Action Items

9.1 Annular Modular Request (T. Sabir)

Recommendation: BD#20241029.1007

MOVED by Trustee Bolin that the Board of Trustees approve the recommended modular requests for the 2025/2026 school year.

Carried

School	Request
Strathmore High School	1 modular
Trinity Christian Academy	2 modulars
Total	2 modulars

9.2 Field Trip Studies/Student Excursion - Acme School (J. Grimsdale)

Recommendation: BD#20241029.1008

MOVED by Trustee Northcott that the Board of Trustees approves the proposed high school field studies/excursion for Acme School to Portugal and Spain from March 31, 2026 to April 11, 2026 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 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.

Carried

9.3 Field Trip Studies/Student Excursion - NorthStar Academy (J. Grimsdale)

Recommendation: BD#20241029.1009

MOVED by Trustee Kletke that the Board of Trustees approves the proposed high school field studies/excursion for NorthStar Academy to Ireland, Scotland and England from April 2, 2026 to April 12, 2026 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 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.

Carried

9.4 Field Trip Studies/Student Excursion - Drumheller Valley Secondary School (J. Grimsdale)

Recommendation: BD#20241029.1010

MOVED by Trustee Bolin that the Board of Trustees approves the proposed high school field studies/excursion for Drumheller Valley Secondary School to Italy and Spain from April 2, 2026 to April 12, 2026 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 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.

Carried

9.5 Superintendent Regulations (J. Grimsdale)

Recommendation: BD#20241031.1011

MOVED by Trustee Pirie, as per August 30, 2024, Superintendent of Schools Regulation, that the Board of Trustees approve Schedule F effective January 1, 2025.

Carried

B) Information Items

9.6 Human Resources Monitoring Report (W. Miskiman)

Deputy Superintendent Miskiman presented the Human Resources Monitoring Report to the Board of Trustees, which illustrates information on staffing demographics and levels to assist the Board in fulfilling its governance role.

9.7 Enrolment Monitoring Report (T. Sabir)

Secretary Treasurer Sabir presented information on Enrolment for the month of September 2024.

9.8 IMR Monitoring Report (T. Sabir)

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 considered necessary for annual preservation and maintenance of buildings.

9.9 Annual Education Results Report (J. Grimsdale)

Superintendent Grimsdale reviewed the draft Annual Education Results Report with the Board of Trustees for information and to solicit any further input. The finalized document will be submitted to Alberta Education on November 29, 2024.

10.0 Round Table Discussion

11.0 School Monitoring Report Visit

11.1 Three Hills School

The Board of Trustees will reschedule the Three Hills visit to a later date.

12.0 ADJOURNMENT

12.1 Adjournment

Recommendation: BD#20241029.1012

The Board of Trustees adjourned at 3:20 PM.

Chair

Secretary Treasurer

Chair Initials _____ Secretary Treasurer Initials _____



FIELD TRIP STUDIES/STUDENT EXCURSION
Prairie Christian Academy

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

November 26, 2024

Background:

Prairie Christian Academy requests permission, in accordance with Administrative Procedure 260 and Board Policy 2, for an international mission trip to Colombia from February 12, 2025 to February 23, 2025.

Field Excursion Summary:

- The purpose of the 2025 Colombia trip is to educate students to think and act Christianly, constructively, and critically, in order to know Jesus Christ as Saviour and Lord, and to pursue Godly character and lifelong service.
- Students: 8
- The trip will be 12 days
- Three instructional days of instructional time will be missed
- Supervision to student ratio 1:2 (2 chaperones/staff)
- 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 Prairie Christian Academy to Colombia from February 12, 2025 to February 23, 2025 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 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.

Jeff Grimsdale
Superintendent of School

Trip Details:

This is a planned 12 day – Mission Trip to Bogota Colombia, leaving Thursday, February 12 and returning Sunday, February 23, 2024.

Itinerary: (full details have not been finalized yet)

Day 1- Fly to Bogota Colombia

- Visiting Schools in Bogota
- Visiting Orphanages, before and after school programs and a teen mom's home as well as other ministries
- Attending National church services
- Briefly visiting common tourist areas such as Mount Montserrate (via cable car), Old Bogota, and a salt cathedral

- Please note the group will not be travelling outside of the city of Bogota

Day 12- Depart for home



FIELD TRIP STUDIES/STUDENT EXCURSION Prairie Christian Academy

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

November 26, 2024

Background:

Prairie Christian Academy requests permission, in accordance with Administrative Procedure 260 and Board Policy 2, for an international high school field trip to Ireland, Scotland and England from April 2, 2026 to April 12, 2026.

Field Excursion Summary:

- The purpose of the 2026 Europe trip is to allow students to become Global citizens by experiencing many different European cultures.
- Students: Estimated 8 (grades 10 to 12 - 6 from PCA, 1 from DVSS, 1 from GHCLA)
- The trip will be 11 days
- Two days of instructional time will be missed
- Supervision to student ratio 1:3
- 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 Prairie Christian Academy to Ireland, Scotland and England from April 2, 2026 to April 12, 2026 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 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.

Jeff Grimsdale
Superintendent of School

Tour Itinerary

Ireland, Scotland and England – 11 days

Day 1: Fly overnight to Ireland

Day 2: Dublin/Kilkenny

Day 3: Cobh/Waterford/Kilkenny

- Visit the Titanic Experience (Cobh)
- Visit the Waterford Medieval Museum

Day 4: Kilkenny/Dublin

- Visit St. Patrick's Cathedral
- Take a tour of Dublin

Day 5: Dublin/Holyhead/Cheshire region

- Take a ferry from Dublin to Holyhead
- Visit Conwy Castle

Day 6: Cheshire Region/Lake District/Edinburgh

Day 7: Edinburgh

- Walking tour of Edinburgh

Day 8: Edinburgh/London

- Walking tor of London

Day 9: London

- Take a guided tour of London

Day 10: London

- Visit the British Museum

Day 11: Depart for home



NEW COLONY SCHOOL

Kneehill Colony School

"Inspiring confident, caring citizens of the world"

November 26, 2024

Background:

Britestone Colony has been under Golden Hills School Division for many years. The Colony will be splitting, forming a new Colony tentatively June 2025. The Colony is currently constructing a new school at the new location.

After careful consideration, the new Colony has proposed the school be named Kneehill Colony School.

Recommendation:

That the Board of Trustees approves the name suggested by the Kneehill Colony to be Kneehill Colony School.

Jeff Grimsdale
Superintendent

Wes Miskiman
Deputy Superintendent



LOCALLY DEVELOPED/ACQUIRED COURSES

“Inspiring confident, caring citizens of the world”

November 26, 2024

Background:

Alberta Education supports the local development and authorization of senior high school complementary courses which do not duplicate provincially authorized courses. The opportunity to authorize complementary courses allows boards to respond to the unique interests and abilities of its students and to foster educational improvement and excellence through innovation at the local level. Authorization for locally developed/acquired courses “shall be by board motion and shall be for a maximum of four years” (Alberta Education Policy 1.2.1, Locally Developed/Acquired and Authorized Junior and Senior High School Complementary Courses).

The following locally developed courses are being submitted for the Board’s consideration and approval.

<i>Student-Centered Learning 15 (3 credits only)</i>	January 1, 2025, until August 31, 2027	Golden Hills Learning Academy Strathmore Storefront
<p>Student-Centered Learning 15 is designed to empower students in their learning journey by building the competencies necessary to be successful learners. This will be accomplished by focusing on the individual learning needs of students, meeting the them where they are, and supporting them to achieve their learning goals. In collaboration with their teachers, students will:</p> <ul style="list-style-type: none"> • learn how to become an effective and engaged learner, • increase their knowledge of the secondary educational setting, • enhance their time management and organizational skills, as well as essential procedures for a student-centered learning environment, • develop collaborative relationships resultant of personalized instruction, and • acquire learning strategies suited to learning style(s). 		

Recommendation:

That the Board of Trustees authorizes the use of the above acquired locally developed course and any learning resources detailed in the course outline for use in Golden Hills School Division.

Jeff Grimsdale
Superintendent



ANNUAL EDUCATION RESULTS REPORT 2023/2024

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

NOVEMBER 29, 2024

School boards must have an updated Three-Year Education Plan in place before the start of the school year, but plans are finalized after the new year of provincial achievement results become available in the fall. The Annual Education Result Report (AERR) must be approved by the Board, posted to the website, and sent to Alberta Education by November 30. Planning and reporting on results achieved provides assurance to the public and the provincial government on the quality of education in the school system.

The Board approved the Education Plan and Budget on May 28, 2024.

The Three-Year Education Plan and the Annual Education Results Report meet the Boards fiduciary obligations for planning and reporting as outlined by Alberta Education

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 First Nations, Métis and Inuit students as well as priorities on student engagement and wellbeing

Recommendation:

That the Board of Trustees approves the Annual Education Results Report 2023/2024 for submission to Alberta Education November 30, 2024.

Jeff Grimsdale
Superintendent of Schools



AUDITED FINANCIAL STATEMENT

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

November 26, 2024

Background:

Pursuant to Section 139 (1) of the Education Act, the Board of Trustees is responsible for submitting to the Minister by November 30th the Audited Financial Statements for the fiscal year September 1st 2023 - August 31st 2024. 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 25, 2024 (via Zoom), to discuss the Audited Financial Statements and Management Letter.

Quick Facts sheet for Audit 2023/2024 will be presented at the board meeting.

Recommendation:

Motion One:

That the Board of Trustees approve the 2023/2024 amounts on the Audited Financial Statements for the year ending August 31, 2024, to be transferred from unrestricted as follows:

- Transfer from Unrestricted Surplus to the Internally Restricted Operating Reserves in the amount of \$198,000.

Motion Two:

That the Board of Trustees approves the Audited Financial Statements for the year ending August 31, 2024, for submission to Alberta Education by November 30, 2024, subject to the Board being advised of any minor adjustments which may be necessary before the budget is submitted to Alberta Education November 30, 2024.

Jeff Grimsdale
Superintendent

Tahra Sabir
Secretary Treasurer

November 26, 2024

Board of Trustees
Golden Hills School Division
435A Highway 1
Strathmore, AB T1P 1J4

Ladies and Gentlemen:

We have completed our audit of the financial statements of Golden Hills School Division for the year ended August 31, 2024. Our audit included consideration of internal control relevant to the preparation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, our review of any given control was limited and would not disclose all weaknesses in the system or all matters which an in-depth study might indicate. As you know, the maintenance of an adequate system of internal controls is the responsibility of the Board of Trustees.

The following matters that we are reporting to you are limited to deficiencies identified during the audit that are of sufficient importance to merit being reported.

Capital assets - Amortization policy

It was noted during the audit that the approved amortization policy does not accurately document procedures being followed for asset additions and disposals.

We recommend the current policy be amended and approved to reflect the preferred treatment of tangible capital asset transactions.

This communication is prepared solely for the information of the Board members and management of Golden Hills School Division and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

We wish to emphasize that our discussion and recommendations are meant solely to bring to your attention areas where the accounting system and procedures could be improved and is in no way a reflection on the competence or integrity of the staff working at Golden Hills School Division.

Draft - Tuesday, November 19, 2024

Board of Trustees
Golden Hills School Division
Page 2
November 26, 2024

We would like to thank Tahra Sabir, Thomas Hecht, and the accounting staff for their assistance during our audit. Thank you for the continuing opportunity to be of service to your organization and we look forward to serving you in the future. If you have any questions or concerns regarding our audit or any other issues with which you may require our assistance, please do not hesitate to contact us.

Thank you.

Yours truly,

AVAIL LLP

Chandra Deaust, CPA, CA

Draft - Tuesday, November 19, 2024

**AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024**
[Education Act, Sections 139, 140, 244]

2155 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 2155 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

Jeff Grimsdale

Name

Signature

SECRETARY-TREASURER OR TREASURER

Ms. Tahra Sabir

Name

Signature

November 26, 2024

Board-approved Release Date

c.c. ALBERTA EDUCATION, Financial Reporting & Accountability Division
10th Floor, 44 Capital Boulevard, 10044 108th Street NW, Edmonton AB T5J 5E6
EMAIL: EDC.FRA@gov.ab.ca
PHONE: Kevin Luu: (780) 422-0314; Jing Li: (780) 644-49



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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, 2024 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, 2024, 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.

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INDEPENDENT AUDITORS' REPORT, continued

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

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

Lethbridge, Alberta

November 26, 2024



STATEMENT OF FINANCIAL POSITION
As at August 31, 2024 (in dollars)

2024 **2023**

FINANCIAL ASSETS			
Cash and cash equivalents	(Schedule 5)	\$ 12,654,809	\$ 13,277,400
Accounts receivable (net after allowances)	(Note 4)	\$ 1,107,463	\$ 1,490,723
Portfolio investments			
Operating	(Schedule 5; Note 5)	\$ 9,500,000	\$ 10,250,000
Endowments	(Schedules 1 & 5; Note 6)	\$ 75,000	\$ 75,000
Inventories for resale		\$ -	\$ -
Other financial assets		\$ -	\$ -
Total financial assets		\$ 23,337,272	\$ 25,093,123
LIABILITIES			
Bank indebtedness	(Note 7)	\$ -	\$ -
Accounts payable and accrued liabilities	(Note 8)	\$ 10,796,968	\$ 11,461,877
Unspent deferred contributions	(Schedule 2)	\$ 421,749	\$ 792,061
Employee future benefits liabilities	(Note 9)	\$ 238,882	\$ 261,799
Asset retirement obligations and environmental liabilities	(Note 10)	\$ 5,554,046	\$ 5,554,046
Other liabilities		\$ -	\$ -
Debt			
Unsupported: Debentures	(Note 11)	\$ 111,950	\$ 283,052
Mortgages and capital loans		\$ -	\$ -
Capital leases		\$ -	\$ -
Total liabilities		\$ 17,123,595	\$ 18,352,835
Net financial assets		\$ 6,213,677	\$ 6,740,288
NON-FINANCIAL ASSETS			
Tangible capital assets	(Schedule 6)	\$ 106,347,692	\$ 103,490,593
Inventory of supplies	(Note 12)	\$ 242,131	\$ 349,822
Prepaid expenses	(Note 13)	\$ 1,435,320	\$ 392,990
Other non-financial assets		\$ -	\$ -
Total non-financial assets		\$ 108,025,143	\$ 104,233,405
Net assets before spent deferred capital contributions		\$ 114,238,821	\$ 110,973,693
Spent deferred capital contributions	(Schedule 2)	\$ 82,961,793	\$ 83,527,212
Net assets		\$ 31,277,028	\$ 27,446,481
Net assets	(Note 14)		
Accumulated surplus (deficit)	(Schedule 1)	\$ 31,277,028	\$ 27,446,481
Accumulated rereasurement gains (losses)		\$ -	\$ -
		\$ 31,277,028	\$ 27,446,481
Contractual rights	(Note 15)		
Contractual obligations	(Note 16)		
Contingent liabilities	(Note 17)		

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

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STATEMENT OF OPERATIONS
For the Year Ended August 31, 2024 (in dollars)

	Budget 2024	Actual 2024	Actual 2023
REVENUES			
Government of Alberta	\$ 89,342,899	\$ 87,962,242	\$ 80,412,901
Federal Government and other government grants	\$ 1,548,538	\$ 2,030,615	\$ 1,745,640
Property taxes	\$ -	\$ -	\$ -
Fees (Schedule 9)	\$ 1,608,087	\$ 4,015,472	\$ 2,216,782
Sales of services and products	\$ 9,368,913	\$ 9,705,543	\$ 11,589,672
Investment income	\$ 300,000	\$ 1,009,585	\$ 799,991
Donations and other contributions	\$ 623,000	\$ 444,553	\$ 556,472
Other revenue (Note 20)	\$ 1,077,620	\$ 1,407,805	\$ 677,055
Total revenues	\$ 103,869,057	\$ 106,575,815	\$ 97,998,513
EXPENSES			
Instruction - ECS	\$ 1,395,455	\$ 1,125,951	\$ 1,168,565
Instruction - Grades 1 to 12	\$ 75,575,745	\$ 75,927,176	\$ 72,312,439
Operations and maintenance (Schedule 4)	\$ 11,597,777	\$ 11,814,394	\$ 11,631,265
Transportation	\$ 5,565,685	\$ 5,434,609	\$ 4,584,838
System administration	\$ 3,219,290	\$ 3,279,806	\$ 3,068,462
External services	\$ 6,515,105	\$ 5,163,332	\$ 5,489,388
Total expenses	\$ 103,869,057	\$ 102,745,268	\$ 98,254,957
Annual operating surplus (deficit)	\$ -	\$ 3,830,547	\$ (256,444)
Endowment contributions and reinvested income	\$ -	\$ -	\$ -
Annual surplus (deficit)	\$ -	\$ 3,830,547	\$ (256,444)
Accumulated surplus (deficit) at beginning of year	\$ 27,446,481	\$ 27,446,481	\$ 27,702,925
Accumulated surplus (deficit) at end of year	\$ 27,446,481	\$ 31,277,028	\$ 27,446,481

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



STATEMENT OF CASH FLOWS
For the Year Ended August 31, 2024 (in dollars)

2024 2023

CASH FLOWS FROM:

A. OPERATING TRANSACTIONS

Annual surplus (deficit)	\$ 3,830,547	\$ (256,444)
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	\$ 6,547,944	\$ 6,432,016
Net (gain)/loss on disposal of tangible capital assets	\$ (22,331)	\$ (20,579)
Transfer of tangible capital assets (from)/to other entities	\$ (2,777,013)	\$ (300,919)
(Gain)/Loss on sale of portfolio investments	\$ -	\$ -
Spent deferred capital recognized as revenue	\$ (4,512,440)	\$ (4,506,572)
Deferred capital revenue write-down / adjustment	\$ -	\$ -
Increase/(Decrease) in employee future benefit liabilities	\$ (22,917)	\$ (6,262)
Donations in kind	\$ -	\$ -
	\$ -	\$ -
	\$ 3,043,790	\$ 1,341,240
(Increase)/Decrease in accounts receivable	\$ 383,260	\$ 924,054
(Increase)/Decrease in inventories for resale	\$ -	\$ -
(Increase)/Decrease in other financial assets	\$ -	\$ -
(Increase)/Decrease in inventory of supplies	\$ 107,691	\$ (66,196)
(Increase)/Decrease in prepaid expenses	\$ (1,042,330)	\$ 298,878
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Increase/(Decrease) in accounts payable, accrued and other liabilities	\$ (664,909)	\$ (191,690)
Increase/(Decrease) in unspent deferred contributions	\$ (370,312)	\$ (158,178)
Increase/(Decrease) in asset retirement obligations and environmental liabilities	\$ -	\$ -
Asset retirement obligation provision	\$ -	\$ -
	\$ -	\$ -
Total cash flows from operating transactions	\$ 1,457,190	\$ 2,148,108

B. CAPITAL TRANSACTIONS

Acquisition of tangible capital assets	\$ (6,644,441)	\$ (5,481,185)
Net proceeds from disposal of unsupported capital assets	\$ 38,742	\$ 63,204
	\$ -	\$ -
Total cash flows from capital transactions	\$ (6,605,700)	\$ (5,417,981)

C. INVESTING TRANSACTIONS

Purchases of portfolio investments	\$ (5,750,000)	\$ (10,750,000)
Proceeds on sale of portfolio investments	\$ 6,500,000	\$ 15,250,000
	\$ -	\$ -
	\$ -	\$ -
Total cash flows from investing transactions	\$ 750,000	\$ 4,500,000

D. FINANCING TRANSACTIONS

Debt issuances	\$ -	\$ -
Debt repayments	\$ (171,102)	\$ (164,970)
Increase (decrease) in spent deferred capital contributions	\$ 3,947,021	\$ 1,425,904
Capital lease issuances	\$ -	\$ -
Capital lease payments	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Total cash flows from financing transactions	\$ 3,775,919	\$ 1,260,934

Increase (decrease) in cash and cash equivalents	\$ (622,591)	\$ 2,491,061
Cash and cash equivalents, at beginning of year	\$ 13,277,400	\$ 10,786,339
Cash and cash equivalents, at end of year	\$ 12,654,809	\$ 13,277,400

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

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CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
 For the Year Ended August 31, 2024 (in dollars)

	Budget 2024	2024	2023
Annual surplus (deficit)	\$ -	\$ 3,830,547	\$ (256,444)
Effect of changes in tangible capital assets			
Acquisition of tangible capital assets	\$ -	\$ (6,644,441)	\$ (5,481,186)
Amortization of tangible capital assets	\$ -	\$ 6,547,944	\$ 6,432,016
Net (gain)/loss on disposal of tangible capital assets	\$ -	\$ (22,331)	\$ (20,579)
Net proceeds from disposal of unsupported capital assets	\$ -	\$ 38,742	\$ 63,204
Write-down carrying value of tangible capital assets	\$ -	\$ -	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ (2,777,013)	\$ (300,919)
Other changes	\$ -	\$ -	\$ -
Total effect of changes in tangible capital assets	\$ -	\$ (2,857,100)	\$ 692,536
Acquisition of inventory of supplies	\$ -	\$ 107,691	\$ (66,196)
Consumption of inventory of supplies	\$ -	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ -	\$ (1,042,330)	\$ 298,878
(Increase)/Decrease in other non-financial assets	\$ -	\$ -	\$ -
Net remeasurement gains and (losses)	\$ -	\$ -	\$ -
Change in spent deferred capital contributions (Schedule 2)		\$ (565,419)	\$ (3,080,668)
Other changes	\$ -	\$ -	\$ -
Increase (decrease) in net financial assets	\$ -	\$ (526,611)	\$ (2,411,894)
Net financial assets at beginning of year	\$ -	\$ 6,740,288	\$ 9,152,182
Net financial assets at end of year	\$ -	\$ 6,213,677	\$ 6,740,288

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



CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the Year Ended August 31, 2024 (in dollars)

	2024	2023
Annual surplus (deficit)	\$ 3,830,547	\$ (256,444)
Effect of changes in tangible capital assets		
Acquisition of tangible capital assets	\$ (6,644,441)	\$ (5,481,186)
Amortization of tangible capital assets	\$ 6,547,944	\$ 6,432,016
Net (gain)/loss on disposal of tangible capital assets	\$ (22,331)	\$ (20,579)
Net proceeds from disposal of unsupported capital assets	\$ 38,742	\$ 63,204
Write-down carrying value of tangible capital assets	\$ -	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ (2,777,013)	\$ (300,919)
Other changes	\$ -	\$ -
Total effect of changes in tangible capital assets	\$ (2,857,100)	\$ 692,536
Acquisition of inventory of supplies	\$ 107,691	\$ (66,196)
Consumption of inventory of supplies	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ (1,042,330)	\$ 298,878
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Net remeasurement gains and (losses)	\$ -	\$ -
Change in spent deferred capital contributions (Schedule 2)	\$ (565,419)	\$ (3,080,668)
Other changes	\$ -	\$ -
Increase (decrease) in net financial assets	\$ (526,611)	\$ (2,411,894)
Net financial assets at beginning of year	\$ 6,740,288	\$ 9,152,182
Net financial assets at end of year	\$ 6,213,677	\$ 6,740,288

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



STATEMENT OF REMEASUREMENT GAINS AND LOSSES
For the Year Ended August 31, 2024 (in dollars)

	2024	2023
Unrealized gains (losses) attributable to:		
Portfolio investments	\$ -	\$ -
0	\$ -	\$ -
Other	\$ -	\$ -
Amounts reclassified to the statement of operations:		
Portfolio investments	\$ -	\$ -
0	\$ -	\$ -
Other	\$ -	\$ -
Other Adjustment (Describe)	\$ -	\$ -
Net remeasurement gains (losses) for the year	\$ -	\$ -
Accumulated remeasurement gains (losses) at beginning of year	\$ -	\$ -
Accumulated remeasurement gains (losses) at end of year	\$ -	\$ -

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



SCHEDULE 1

SCHEDULE OF NET ASSETS
For the Year Ended August 31, 2024 (In dollars)

	NET ASSETS	ACCUMULATED RE MEASUREMENT GAINS (LOSSES)	ACCUMULATED SURPLUS (DEFICIT)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES
Balance at August 31, 2023	\$ 27,446,481	\$ -	\$ 27,446,481	\$ 14,126,240	\$ 75,000	\$ 576	\$ 4,973,858	\$ 8,270,807
Prior period adjustments:								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2023	\$ 27,446,481	\$ -	\$ 27,446,481	\$ 14,126,240	\$ 75,000	\$ 576	\$ 4,973,858	\$ 8,270,807
Operating surplus (deficit)	\$ 3,830,547		\$ 3,830,547			\$ 3,830,547		
Board funded tangible capital asset additions				\$ 5,474,433		\$ (5,474,433)	\$ -	\$ -
Board funded ARO tangible capital asset additions				\$ -		\$ -	\$ -	\$ -
Disposal of unsupported or board funded portion of supported tangible capital assets	\$ -		\$ -	\$ (16,235)		\$ (22,507)	\$ -	\$ 38,742
Disposal of unsupported ARO tangible capital assets	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Write-down of unsupported or board funded portion of supported tangible capital assets	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Net remeasurement gains (losses) for the year	\$ -	\$ -						
Endowment expenses & disbursements	\$ -		\$ -	\$ -	\$ -	\$ -		
Endowment contributions	\$ -		\$ -	\$ -	\$ -	\$ -		
Reinvested endowment income	\$ -		\$ -	\$ -	\$ -	\$ -		
Direct credits to accumulated surplus (Describe)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets	\$ -			\$ (6,426,366)		\$ 6,426,366		
Amortization of ARO tangible capital assets	\$ -			\$ (121,578)		\$ 121,578		
Board funded ARO liabilities - recognition	\$ -			\$ -		\$ -		
Board funded ARO liabilities - remediation	\$ -			\$ -		\$ -		
Capital revenue recognized	\$ -			\$ 4,512,440		\$ (4,512,440)		
Debt principal repayments (unsupported)	\$ -			\$ 171,102		\$ (171,102)		
Additional capital debt or capital leases	\$ -			\$ -		\$ -		
Net transfers to operating reserves	\$ -					\$ (198,000)	\$ 198,000	
Net transfers from operating reserves	\$ -					\$ -	\$ -	
Net transfers to capital reserves	\$ -					\$ -	\$ -	
Net transfers from capital reserves	\$ -					\$ -	\$ -	
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2024	\$ 31,277,028	\$ -	\$ 31,277,028	\$ 17,720,036	\$ 75,000	\$ 585	\$ 5,171,858	\$ 8,309,549

Classification: **DRAFT**

SCHEDULE 1

SCHEDULE OF NET ASSETS
For the Year Ended August 31, 2024 (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
Balance at August 31, 2023	\$ 4,973,858	\$ 707,997	\$ -	\$ 5,813,557	\$ -	\$ -	\$ -	\$ 1,749,253	\$ -	\$ -
Prior period adjustments:										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2023	\$ 4,973,858	\$ 707,997	\$ -	\$ 5,813,557	\$ -	\$ -	\$ -	\$ 1,749,253	\$ -	\$ -
Operating surplus (deficit)										
Board funded tangible capital asset additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board funded ARO tangible capital asset additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal of unsupported or board funded portion of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,742	\$ -	\$ -	\$ -
Disposal of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Write-down of unsupported or board funded portion of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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										
Amortization of ARO tangible capital assets										
Board funded ARO liabilities - recognition										
Board funded ARO liabilities - remediation										
Capital revenue recognized										
Debt principal repayments (unsupported)										
Additional capital debt or capital leases										
Net transfers to operating reserves	\$ 198,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net transfers from operating reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net transfers to capital reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net transfers from capital reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2024	\$ 5,171,858	\$ 707,997	\$ -	\$ 5,813,557	\$ -	\$ -	\$ -	\$ 1,787,995	\$ -	\$ -

Classification: P t t **DRAFT**

SCHEDULE 2

School Jurisdiction Code: 2155

SCHEDULE OF DEFERRED CONTRIBUTIONS
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)
For the Year Ended August 31, 2024 (in dollars)

	Alberta Education					Total Education
	IMR	CMR	Safe Return to Class/Safe Indoor Air	Transportation	Others	
Deferred Operating Contributions (DOC)						
Balance at August 31, 2023	\$ 101,254	\$ -	\$ -	\$ -	\$ 271,760	\$ 373,014
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2023	\$ 101,254	\$ -	\$ -	\$ -	\$ 271,760	\$ 373,014
Received during the year (excluding investment income)	\$ 829,566	\$ -	\$ -	\$ 5,428,304	\$ 135,965	\$ 6,393,835
Transfer (to) grant/donation revenue (excluding investment income)	\$ (710,735)	\$ -	\$ -	\$ (5,428,304)	\$ (271,760)	\$ (6,410,799)
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2024	\$ 220,065	\$ -	\$ -	\$ -	\$ 135,965	\$ 356,050
Unspent Deferred Capital Contributions (UDCC)						
Balance at August 31, 2023	\$ -	\$ 187,385	\$ -	\$ -	\$ -	\$ 187,385
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2023	\$ -	\$ 187,385	\$ -	\$ -	\$ -	\$ 187,385
Received during the year (excluding investment income)	\$ -	\$ 739,469	\$ -	\$ -	\$ 100,000	\$ 839,469
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds on disposition of supported capital/ insurance proceeds (and related interest)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) SDCC	\$ -	\$ (1,061,155)	\$ -	\$ -	\$ -	\$ (1,061,155)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC closing balance at August 31, 2024	\$ -	\$ (134,301)	\$ -	\$ -	\$ 100,000	\$ (34,301)
Total Unspent Deferred Contributions at August 31, 2024	\$ 220,065	\$ (134,301)	\$ -	\$ -	\$ 235,965	\$ 321,749
Spent Deferred Capital Contributions (SDCC)						
Balance at August 31, 2023	\$ 1,565,942	\$ 4,476,714	\$ -	\$ -	\$ 150,002	\$ 6,192,658
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2023	\$ 1,565,942	\$ 4,476,714	\$ -	\$ -	\$ 150,002	\$ 6,192,658
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from UDCC	\$ -	\$ 1,061,155	\$ -	\$ -	\$ -	\$ 1,061,155
Amounts recognized as revenue (Amortization of SDCC)	\$ (166,020)	\$ (185,199)	\$ -	\$ -	\$ (25,000)	\$ (376,219)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDCC closing balance at August 31, 2024	\$ 1,399,922	\$ 5,352,670	\$ -	\$ -	\$ 125,002	\$ 6,877,594



SCHEDULE 2

School Jurisdiction Code

2155

SCHEDULE OF DEFERRED CONTRIBUTIONS
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)
For the Year Ended August 31, 2024 (in dollars)

	Other GoA Ministries					Other Sources				Total
	Alberta Infrastructure	Children's Services	Health	Other GoA Ministries	Total Other GoA Ministries	Gov't of Canada	Donations and grants from others	Other	Total other sources	
Deferred Operating Contributions (DOC)										
Balance at August 31, 2023	\$ 7,809	\$ -	\$ -	\$ -	\$ 7,809	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 395,823
Prior period adjustments - please explain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2023	\$ 7,809	\$ -	\$ -	\$ -	\$ 7,809	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 395,823
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,393,835
Transfer (to) grant/donation revenue (excluding investment income)	\$ (7,809)	\$ -	\$ -	\$ -	\$ (7,809)	\$ -	\$ (15,000)	\$ -	\$ (15,000)	\$ (6,433,608)
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 356,050
Unspent Deferred Capital Contributions (UDCC)										
Balance at August 31, 2023	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 108,853	\$ -	\$ 108,853	\$ 396,238
Prior period adjustments - please explain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2023	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 108,853	\$ -	\$ 108,853	\$ 396,238
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 839,469
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds on disposition of supported capital/ insurance proceeds (and related interest)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (108,853)	\$ -	\$ (108,853)	\$ (1,170,008)
Transferred (to) from others - please explain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC closing balance at August 31, 2024	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 65,699
Total Unspent Deferred Contributions at August 31	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 421,749
Spent Deferred Capital Contributions (SDCC)										
Balance at August 31, 2023	\$ 74,232,206	\$ -	\$ -	\$ -	\$ 74,232,206	\$ -	\$ 3,102,347	\$ -	\$ 3,102,347	\$ 83,527,212
Prior period adjustments - please explain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2023	\$ 74,232,206	\$ -	\$ -	\$ -	\$ 74,232,206	\$ -	\$ 3,102,347	\$ -	\$ 3,102,347	\$ 83,527,212
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects	\$ 2,777,013	\$ -	\$ -	\$ -	\$ 2,777,013	\$ -	\$ -	\$ -	\$ -	\$ 2,777,013
Transferred from DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,853	\$ -	\$ 108,853	\$ 1,170,008
Amounts recognized as revenue (Amortization of SDCC)	\$ (4,018,921)	\$ -	\$ -	\$ -	\$ (4,018,921)	\$ -	\$ (117,300)	\$ -	\$ (117,300)	\$ (4,512,440)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDCC closing balance at August 31, 2024	\$ 72,990,298	\$ -	\$ -	\$ -	\$ 72,990,298	\$ -	\$ 3,093,900	\$ -	\$ 3,093,900	\$ 82,961,793



SCHEDULE 3

School Jurisdiction Code: 2155

SCHEDULE OF PROGRAM OPERATIONS
For the Year Ended August 31, 2024 (in dollars)
2024

2023

	ECS	Operations and				System Administration	External Services	TOTAL	TOTAL
		Instruction	Grades 1 - 12	Maintenance	Transportation				
(1) Alberta Education	\$ 1,396,250	\$ 65,437,263	\$ 7,395,455	\$ 5,428,304	\$ 2,919,290	\$ -	\$ 82,576,562	\$ 75,795,640	
(2) Alberta Infrastructure	\$ -	\$ 269,114	\$ 3,749,807	\$ -	\$ -	\$ -	\$ 4,018,921	\$ 3,945,501	
(3) Other - Government of Alberta	\$ -	\$ 1,366,759	\$ -	\$ -	\$ -	\$ -	\$ 1,366,759	\$ 671,760	
(4) Federal Government and First Nations	\$ -	\$ 1,914,066	\$ 116,549	\$ -	\$ -	\$ -	\$ 2,030,615	\$ 1,745,640	
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(9) Fees	\$ 239,700	\$ 3,775,772	\$ -	\$ -	\$ -	\$ -	\$ 4,015,472	\$ 2,216,782	
(10) Sales of services and products	\$ -	\$ 2,301,714	\$ -	\$ 113,163	\$ -	\$ 7,290,666	\$ 9,705,543	\$ 11,589,672	
(11) Investment income	\$ -	\$ -	\$ -	\$ -	\$ 1,009,585	\$ -	\$ 1,009,585	\$ 799,991	
(12) Gifts and donations	\$ -	\$ 72,865	\$ -	\$ -	\$ -	\$ -	\$ 72,865	\$ 187,424	
(13) Rental of facilities	\$ -	\$ 9,196	\$ 120,814	\$ -	\$ -	\$ 12,500	\$ 142,510	\$ 123,070	
(14) Fundraising	\$ -	\$ 371,688	\$ -	\$ -	\$ -	\$ -	\$ 371,688	\$ 369,048	
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ 22,331	\$ -	\$ -	\$ 22,331	\$ 20,579	
(16) Other	\$ -	\$ 95,000	\$ 117,300	\$ 4,116	\$ 1,026,548	\$ -	\$ 1,242,964	\$ 533,406	
(17) TOTAL REVENUES	\$ 1,635,950	\$ 75,613,437	\$ 11,499,925	\$ 5,567,914	\$ 4,955,423	\$ 7,303,166	\$ 106,575,815	\$ 97,998,513	
EXPENSES									
(18) Certificated salaries	\$ 37,193	\$ 40,717,061	\$ -	\$ -	\$ 569,873	\$ 239,453	\$ 41,563,580	\$ 39,492,865	
(19) Certificated benefits	\$ 5,549	\$ 10,000,369	\$ -	\$ -	\$ 72,901	\$ 26,924	\$ 10,105,743	\$ 9,323,655	
(20) Non-certificated salaries and wages	\$ 622,025	\$ 8,711,294	\$ 2,369,255	\$ 2,107,833	\$ 1,257,466	\$ 940,240	\$ 16,008,113	\$ 14,489,026	
(21) Non-certificated benefits	\$ 198,227	\$ 2,769,380	\$ 592,776	\$ 279,807	\$ 316,599	\$ 186,978	\$ 4,343,767	\$ 3,905,232	
(22) SUB - TOTAL	\$ 862,994	\$ 62,198,104	\$ 2,962,031	\$ 2,387,640	\$ 2,216,839	\$ 1,393,595	\$ 72,021,203	\$ 67,210,778	
(23) Services, contracts and supplies	\$ 262,957	\$ 12,710,879	\$ 4,497,420	\$ 2,311,666	\$ 770,906	\$ 3,593,982	\$ 24,147,810	\$ 24,574,420	
(24) Amortization of supported tangible capital assets	\$ -	\$ 460,134	\$ 4,052,306	\$ -	\$ -	\$ -	\$ 4,512,440	\$ 4,506,572	
(25) Amortization of unsupported tangible capital assets	\$ -	\$ 434,671	\$ 302,637	\$ 735,303	\$ 278,987	\$ 162,328	\$ 1,913,926	\$ 1,803,866	
(26) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(27) Amortization of unsupported ARO tangible capital assets	\$ -	\$ 121,578	\$ -	\$ -	\$ -	\$ -	\$ 121,578	\$ 121,578	
(28) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(29) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 4,903	\$ 10,903	\$ 20,207	
(30) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ 423	\$ 8,524	\$ 8,947	\$ 7,418	
(31) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(32) Other expense	\$ -	\$ 1,810	\$ -	\$ -	\$ 6,651	\$ -	\$ 8,461	\$ 10,118	
(33) TOTAL EXPENSES	\$ 1,125,951	\$ 75,927,176	\$ 11,814,394	\$ 5,434,609	\$ 3,279,806	\$ 5,163,332	\$ 102,745,268	\$ 98,254,957	
(34) OPERATING SURPLUS (DEFICIT)	\$ 509,999	\$ (313,739)	\$ (314,469)	\$ 133,305	\$ 1,675,617	\$ 2,139,834	\$ 3,830,547	\$ (256,444)	



SCHEDULE OF OPERATIONS AND MAINTENANCE
For the Year Ended August 31, 2024 (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	2024 TOTAL Operations and Maintenance	2023 TOTAL Operations and Maintenance
Non-certificated salaries and wages	\$ 1,285,063	\$ 981,034	\$ -	\$ 103,158	\$ -			\$ 2,369,255	\$ 2,187,232
Non-certificated benefits	\$ 374,595	\$ 195,140	\$ -	\$ 23,040	\$ -			\$ 592,775	\$ 564,530
SUB-TOTAL REMUNERATION	\$ 1,659,658	\$ 1,176,174	\$ -	\$ 126,198	\$ -			\$ 2,962,030	\$ 2,751,762
Supplies and services	\$ 906,834	\$ 692,289	\$ -	\$ 584,537	\$ -			\$ 2,183,660	\$ 1,386,385
Electricity			\$ 770,191					\$ 770,191	\$ 1,025,454
Natural gas/heating fuel			\$ 427,884					\$ 427,884	\$ 503,731
Sewer and water			\$ 171,154					\$ 171,154	\$ 269,856
Telecommunications			\$ 381,121					\$ 381,121	\$ 414,204
Insurance					\$ 522,313			\$ 522,313	\$ 532,184
ASAP maintenance & renewal payments							\$ -	\$ -	\$ -
Amortization of tangible capital assets									
Supported							\$ 4,052,306	\$ 4,052,306	\$ 4,048,619
Unsupported						\$ 302,637		\$ 302,637	\$ 277,042
TOTAL AMORTIZATION						\$ 302,637	\$ 4,052,306	\$ 4,354,943	\$ 4,325,661
Accretion expense						\$ -	\$ -	\$ -	\$ -
Interest on capital debt - Unsupported						\$ -	\$ -	\$ -	\$ -
Lease payments for facilities				\$ 41,098				\$ 41,098	\$ 422,028
Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Losses on disposal of capital assets								\$ -	\$ -
TOTAL EXPENSES	\$ 2,566,492	\$ 1,868,463	\$ 1,750,350	\$ 751,833	\$ 522,313	\$ 302,637	\$ 4,052,306	\$ 11,814,384	\$ 11,631,265

SQUARE METRES

School buildings	79,998.2	79,998.2
Non school buildings	8,404.6	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, 2024 (in dollars)

Cash & Cash Equivalents

	Average Effective (Market) Yield	2024		2023	
		Cost	Amortized Cost	Amortized Cost	
Cash	4.95%	\$ 10,154,609	\$ 10,154,809	\$ 11,527,400	
Cash equivalents					
Government of Canada, direct and guaranteed	0.00%	-	-	-	
Provincial, direct and guaranteed	0.00%	-	-	-	
Corporate	0.00%	-	-	-	
Other, including GIC's	5.68%	2,500,000	2,500,000	1,750,000	
Total cash and cash equivalents	5.09%	\$ 12,654,609	\$ 12,654,809	\$ 13,277,400	

See Note xxx for additional detail.

Portfolio Investments

	Average Effective (Market) Yield	2024 Investments Measured at Fair Value							2023			Explain the reason for difference if PY Actuals are different from prior year submitted numbers	
		Investments Measured at Cost/Amortized Cost	Cost	Fair Value (Level 1)	Fair Value (Level 2)	Fair Value (Level 3)	Subtotal of Fair Value	Total	Investments Measured at Cost/Amortized Cost	Fair Value	Total		
Interest-bearing securities													
Deposits and short-term securities	5.15%	\$ 9,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,500,000	\$ 10,250,000	\$ -	\$ 10,250,000		
Bonds and mortgages	0.00%	-	-	-	-	-	-	-	-	-	-		
	5.15%	9,500,000	-	-	-	-	-	9,500,000	10,250,000	-	10,250,000		
Equities													
Canadian equities	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Global developed equities	0.00%	-	-	-	-	-	-	-	-	-	-		
Emerging markets equities	0.00%	-	-	-	-	-	-	-	-	-	-		
Private equities	0.00%	-	-	-	-	-	-	-	-	-	-		
Hedge funds	0.00%	-	-	-	-	-	-	-	-	-	-		
	0.00%	-	-	-	-	-	-	-	-	-	-		
Inflation sensitive													
Real estate	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Infrastructure	0.00%	-	-	-	-	-	-	-	-	-	-		
Renewable resources	0.00%	-	-	-	-	-	-	-	-	-	-		
Other investments	4.00%	75,000	-	-	-	-	-	75,000	75,000	-	75,000		
	4.00%	75,000	-	-	-	-	-	75,000	75,000	-	75,000		
Strategic, tactical, and currency investments													
	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total portfolio investments	5.14%	9,575,000	-	-	-	-	-	9,575,000	10,325,000	-	10,325,000		

See Note xxx for additional detail.

Portfolio Investments

	Level 1	2024 Level 2	Level 3	Total
Pooled investment funds	\$ -	\$ -	\$ -	\$ -

Portfolio Investments Measured at Fair Value

	Level 1	Level 2	2024 Level 3	Total	2023 Total
Portfolio investments in equity instruments that are quoted in an active market.	\$ -	\$ -	\$ -	\$ -	\$ -
Portfolio investments designated to their fair value category.	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -

Reconciliation of Portfolio Investments Classified as Level 3

	2024	2023
Opening balance	\$ -	\$ -
Purchases	-	-
Sales (excluding realized gains/losses)	-	-
Realized Gains (Losses)	-	-
Unrealized Gains/(Losses)	-	-
Transfer-in - please explain:	-	-
Transfer-out - please explain:	-	-
Ending balance	\$ -	\$ -

	2024	2023
Operating		
Cost	\$ 9,500,000	\$ 10,250,000
Unrealized gains and losses	-	-
	<u>9,500,000</u>	<u>10,250,000</u>
Endowments		
Cost	\$ 75,000	\$ 75,000
Unrealized gains and losses	-	-
Deferred revenue	-	-
	<u>75,000</u>	<u>75,000</u>
Total portfolio investments	\$ 9,575,000	\$ 10,325,000

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

	2024	2023
Under 1 year	90.0%	61.0%
1 to 5 years	10.0%	39.0%
6 to 10 years	0.0%	0.0%
11 to 20 years	0.0%	0.0%
Over 20 years	0.0%	0.0%
	<u>100.0%</u>	<u>100.0%</u>



SCHEDULE 6

School Jurisdiction Code: 2155

**SCHEDULE OF TANGIBLE CAPITAL ASSETS
For the Year Ended August 31, 2024 (in dollars)**

Tangible Capital Assets	2024							2023	
	Estimated useful life	Land	Work In Progress*	Buildings** 15-40 Years	Equipment 5-15 Years	Vehicles 5-10 Years	Computer Hardware & Software 4-5 Years	Total	Total
Historical cost									
Beginning of year		\$ 2,675,899	\$ 990,250	\$ 179,809,006	\$ 10,713,121	\$ 10,861,226	\$ 729,757	\$ 205,779,260	200,614,824
Prior period adjustments		-	-	-	-	-	-	-	-
Additions		-	7,478,667	-	106,757	1,836,030	-	9,421,454	5,782,109
Transfers in (out)		-	(4,739,085)	4,498,897	240,188	-	-	0	-
Less disposals including write-offs		-	-	-	-	(565,477)	-	(565,477)	(617,673)
Historical cost, August 31, 2024		\$ 2,675,899	\$ 3,729,833	\$ 184,307,903	\$ 11,060,066	\$ 12,131,780	\$ 729,757	\$ 214,635,237	\$ 205,779,260
Accumulated amortization									
Beginning of year		\$ -	\$ -	\$ 86,751,266	\$ 7,060,636	\$ 7,747,009	\$ 729,756	\$ 102,288,667	96,431,700
Prior period adjustments		-	-	-	-	-	-	-	-
Amortization		-	-	4,861,460	811,389	875,270	1	6,548,120	6,432,015
Other additions		-	-	-	-	-	-	-	-
Transfers in (out)		-	-	-	-	-	-	-	-
Less disposals including write-offs		-	-	-	-	(549,242)	-	(549,242)	(575,048)
Accumulated amortization, August 31, 2024		\$ -	\$ -	\$ 91,612,726	\$ 7,872,025	\$ 8,073,037	\$ 729,757	\$ 108,287,545	\$ 102,288,667
Net Book Value at August 31, 2024		\$ 2,675,899	\$ 3,729,833	\$ 92,695,177	\$ 3,188,041	\$ 4,058,743	\$ 0	\$ 106,347,692	
Net Book Value at August 31, 2023		\$ 2,675,899	\$ 990,250	\$ 93,057,740	\$ 3,652,485	\$ 3,114,217	\$ 1	\$ 103,490,593	

	2024	2023
Total cost of assets under capital lease	\$ -	\$ -
Total amortization of assets under capital lease	\$ -	\$ -

*Work in Progress includes \$3,110,297 in new schools and \$619,536 in school upgrades that is expected to be transferred to buildings in subsequent years when completed.

**Buildings include leasehold improvements with a total cost of \$738,836 and accumulated amortization of \$732,169 as well as site improvements with a total cost of \$1,709,396 and accumulated amortization of \$206,162.



Classification: Protected

SCHEDULE 7

School Jurisdiction Code: 2155

**SCHEDULE OF REMUNERATION AND MONETARY INCENTIVES
For the Year Ended August 31, 2024 (in dollars)**

Board Members:	FTE	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other Paid	Other Accrued Unpaid Benefits	Expenses
Laune Huntley	1.00	\$30,543	\$7,377	\$0			\$0	\$6,958
Justin Bolin	1.00	\$25,190	\$7,058	\$0			\$0	\$13,016
Barry Kletke	1.00	\$27,677	\$7,206	\$0			\$0	\$13,217
Jennifer Mertz	1.00	\$25,362	\$1,378	\$0			\$0	\$9,677
James Northcott	1.00	\$31,835	\$7,453	\$0			\$0	\$13,205
Robert Pine	1.00	\$20,521	\$6,780	\$0			\$0	\$6,411
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
Subtotal	6.00	\$161,128	\$37,252	\$0			\$0	\$62,484
Name, Superintendent 1	Jeff Grimsdale	1.00	\$220,855	\$17,679	\$6,000	\$0	\$0	\$12,207
Name, Superintendent 2		-	\$0	\$0	\$0	\$0	\$0	\$0
Name, Superintendent 3		-	\$0	\$0	\$0	\$0	\$0	\$0
Name, Treasurer 1	Tahra Sabir	1.00	\$198,325	\$36,875	\$0	\$0	\$0	\$3,132
Name, Treasurer 2		-	\$0	\$0	\$0	\$0	\$0	\$0
Name, Treasurer 3		-	\$0	\$0	\$0	\$0	\$0	\$0
Name, Other		-	\$0	\$0	\$0	\$0	\$0	\$0
Certificated		\$41,342,725	\$10,082,064	\$0	\$0	\$0	\$0	
School based	435.59							
Non-School based	10.60							
Non-certificated		\$15,648,660	\$4,269,640	\$0	\$0	\$0	\$0	
Instructional	236.02							
Operations & Maintenance	47.89							
Transportation	75.00							
Other	60.59							
TOTALS	873.69	\$57,571,693	\$14,443,510	\$6,000	\$0	\$0	\$0	\$77,823



Classification: Protected A

SCHEDULE 8

SCHEDULE OF ASSET RETIREMENT OBLIGATIONS
For the Year Ended August 31, 2024 (in dollars)

School Jurisdiction Code: 2155

Continuity of ARO (Liability) Balance

(in dollars)	2024						(in dollars)	2023					
	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total		Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
Opening Balance, Aug 31, 2023	\$ -	\$ 5,554,046	\$ -	\$ -	\$ -	\$ 5,554,046	Opening Balance, Aug 31, 2022	\$ -	\$ 5,554,046	\$ -	\$ -	\$ -	\$ 5,554,046
Liability incurred from Sept. 1, 2023 to Aug 31, 2024	-	-	-	-	-	-	Liability incurred from Sept. 1, 2022 to Aug 31, 2023	-	-	-	-	-	-
Liability settled/extinguished from Sept. 1, 2023 to Aug. 31, 2024 - Alberta Infrastructure	-	-	-	-	-	-	Liability settled/extinguished from Sept. 1, 2022 to Aug. 31, 2023 - Alberta Infrastructure	-	-	-	-	-	-
Liability settled/extinguished from Sept. 1, 2023 to Aug. 31, 2024 - Other	-	-	-	-	-	-	Liability settled/extinguished from Sept. 1, 2022 to Aug. 31, 2023 - Other	-	-	-	-	-	-
Accretion expense (only if Present Value technique is used)	-	-	-	-	-	-	Accretion expense (only if Present Value technique is used)	-	-	-	-	-	-
Add/(Less) Revision in estimate Sept. 1, 2023 to Aug. 31, 2024	-	-	-	-	-	-	Add/(Less) Revision in estimate Sept. 1, 2022 to Aug. 31, 2023	-	-	-	-	-	-
Reduction of liability resulting from disposals of assets Sept. 1, 2023 to Aug 31, 2024	-	-	-	-	-	-	Reduction of liability resulting from disposals of assets Sept. 1, 2022 to Aug 31, 2023	-	-	-	-	-	-
Balance, Aug. 31, 2024	\$ -	\$ 5,554,046	\$ -	\$ -	\$ -	\$ 5,554,046	Balance, Aug. 31, 2023	\$ -	\$ 5,554,046	\$ -	\$ -	\$ -	\$ 5,554,046

Continuity of TCA (Capitalized ARO) Balance

(in dollars)	2024						(in dollars)	2023					
	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total		Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
ARO Tangible Capital Assets - Cost							ARO Tangible Capital Assets - Cost						
Opening balance, August 31, 2023	\$ -	\$ 5,554,046	\$ -	\$ -	\$ -	\$ 5,554,046	Opening balance, August 31, 2022	\$ -	\$ 5,554,046	\$ -	\$ -	\$ -	\$ 5,554,046
Additions resulting from liability incurred	-	-	-	-	-	-	Additions resulting from liability incurred	-	-	-	-	-	-
Revision in estimate	-	-	-	-	-	-	Revision in estimate	-	-	-	-	-	-
Reduction resulting from disposal of assets	-	-	-	-	-	-	Reduction resulting from disposal of assets	-	-	-	-	-	-
Cost, August 31, 2024	\$ -	\$ 5,554,046	\$ -	\$ -	\$ -	\$ 5,554,046	Cost, August 31, 2023	\$ -	\$ 5,554,046	\$ -	\$ -	\$ -	\$ 5,554,046
ARO TCA - Accumulated Amortization							ARO TCA - Accumulated Amortization						
Opening balance, August 31, 2023	\$ -	\$ 3,869,157	\$ -	\$ -	\$ -	\$ 3,869,157	Opening balance, August 31, 2022	\$ -	\$ 3,747,579	\$ -	\$ -	\$ -	\$ 3,747,579
Amortization expense	-	121,578	-	-	-	121,578	Amortization expense	-	121,578	-	-	-	121,578
Revision in estimate	-	-	-	-	-	-	Revision in estimate	-	-	-	-	-	-
Less disposals	-	-	-	-	-	-	Less disposals	-	-	-	-	-	-
Accumulated amortization, August 31, 2024	\$ -	\$ 3,990,735	\$ -	\$ -	\$ -	\$ 3,990,735	Accumulated amortization, August 31, 2023	\$ -	\$ 3,869,157	\$ -	\$ -	\$ -	\$ 3,869,157
Net Book Value at August 31, 2024	\$ -	\$ 1,563,311	\$ -	\$ -	\$ -	\$ 1,563,311	Net Book Value at August 31, 2023	\$ -	\$ 1,684,889	\$ -	\$ -	\$ -	\$ 1,684,889



School Jurisdiction Code: 2155

SCHEDULE 9

UNAUDITED SCHEDULE OF FEES
For the Year Ended August 31, 2024 (in dollars)

Please provide a description, if needed.	Actual Fees Collected 2022/2023	Budgeted Fee Revenue 2023/2024	(A) Actual Fees Collected 2023/2024	(B) Unspent September 1, 2023*	(C) Funds Raised to Defray Fees 2023/2024	(D) Expenditures 2023/2024	(A) + (B) + (C) - (D) Unspent Balance at August 31, 2024*
Transportation Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basic Instruction Fees							
Basic instruction supplies	\$0	\$0	\$182,430	\$0	\$0	\$165,373	\$17,058
Fees to Enhance Basic Instruction							
Technology user fees	\$10,817	\$10,000	\$24,389	\$18,183	\$0	\$12,574	\$29,998
Alternative program fees	\$216,578	\$192,000	\$782,938	\$368,094	\$0	\$719,000	\$432,032
Fees for optional courses	\$145,534	\$110,000	\$284,218	\$216,227	\$0	\$243,509	\$256,936
Activity fees	\$830,681	\$485,000	\$525,426	\$328,348	\$0	\$492,939	\$360,836
Early childhood services	\$62,588	\$35,000	\$225,346	\$72,212	\$0	\$190,967	\$106,591
Other fees to enhance education	\$37,561	\$104,000	\$96,558	\$214,036	\$0	\$23,004	\$287,589
Non-Curricular fees							
Extracurricular fees	\$396,069	\$317,000	\$738,160	\$200,534	\$0	\$712,703	\$225,990
Non-curricular travel	\$1,725	\$2,000	\$402,591	\$85,830	\$0	\$431,565	\$56,855
Lunch supervision and noon hour activity fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-curricular goods and services	\$85,971	\$45,000	\$390,883	\$157,184	\$0	\$112,719	\$435,348
Other fees	\$41,312	\$308,087	\$0	\$0	\$0	\$0	\$0
TOTAL FEES	\$1,828,836	\$1,608,087	\$3,652,939	\$1,660,648	\$0	\$3,104,353	\$2,209,234

*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 2024	Actual 2023
Cafeteria sales, hot lunch, milk programs	\$628,601	\$446,054
Special events, graduation, tickets	\$174,929	\$154,895
International and out of province student revenue	\$7,299,149	\$7,468,007
Sales or rentals of other supplies/services (clothing, agendas, yearbooks)	\$719,248	\$153,185
Adult education revenue	\$67,554	\$7,215
Preschool	\$72,269	\$64,553
Child care & before and after school care	\$62,425	\$50,303
Lost item replacement fee	\$25,301	\$3,493
Non-fee Amounts	\$351,639	\$0
Fundraising	\$371,688	\$681,894
Interest revenue	\$110,546	\$3,522
TOTAL	\$9,883,349	\$9,033,121

Please provide a description, if needed.



Classification: Protected A

SCHEDULE 10

UNAUDITED SCHEDULE OF SYSTEM ADMINISTRATION
For the Year Ended August 31, 2024 (in dollars)
Allocated to System Administration
2024

EXPENSES	Salaries & Benefits	Supplies & Services	Other	TOTAL
Office of the superintendent	\$ 661,072	\$ -	\$ -	\$ 661,072
Educational administration (excluding superintendent)	-	-	-	-
Business administration	1,402,536	459,835	-	1,862,371
Board governance (Board of Trustees)	221,530	152,103	-	373,633
Information technology	-	35,488	-	35,488
Human resources	-	-	-	-
Central purchasing, communications, marketing	-	14,578	-	14,578
Payroll	-	-	-	-
Administration - insurance	-	-	47,220	47,220
Administration - amortization	-	-	279,017	279,017
Administration - other (admin building, interest)	-	-	6,427	6,427
Other (describe)	-	-	-	-
Other (describe)	-	-	-	-
Other (describe)	-	-	-	-
TOTAL EXPENSES	\$ 2,285,138	\$ 662,004	\$ 332,664	\$ 3,279,806
Less: Amortization of unsupported tangible capital assets				(\$278,987)
TOTAL FUNDED SYSTEM ADMINISTRATION EXPENSES				3,000,819

REVENUES	2024
System Administration grant from Alberta Education	2,919,290
System Administration other funding/revenue from Alberta Education (ATRF, secondment revenue, etc)	-
System Administration funding from others	2,036,133
TOTAL SYSTEM ADMINISTRATION REVENUES	4,955,423
Transfers (to)/from System Administration reserves	-
Transfers (to) other programs	-
SUBTOTAL	4,955,423
System Administration expense (over) under spent	\$1,954,604





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 215/2022). 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) Valuation of financial assets and liabilities

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

<u>Financial Statement Component</u>	<u>Measurement</u>
Cash and cash equivalents	Cost
Accounts receivable	Lower of cost or net recoverable value
Portfolio investments	Cost
Accounts payable and other accrued liabilities	Cost
Debt	Amortized cost
Asset retirement obligations	Cost

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue and expense. Transaction costs are a component of cost for financial instruments measured using cost or amortized cost.

(b) 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.

(c) Accounts receivable

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

(d) 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.



(e) 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.

(f) 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.

(g) 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.

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

(i) 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.

(j) Asset retirement obligations

Asset retirement obligations are legal obligations associated with the retirement of a tangible capital assets (TCA). Asset retirement activities include all activities relating to an asset retirement obligation. These may include, but are not limited to;

- decommissioning or dismantling a tangible capital asset that was acquired, constructed or developed;
- remediation of contamination of a tangible capital asset created by its normal use;
- post-retirement activities such as monitoring; and
- constructing other tangible capital assets to perform post-retirement activities.

A liability for an asset retirement obligation is recognized when, as at the financial reporting date:

- (a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) the past transaction or event giving rise to the liability has occurred;
- (c) it is expected that future economic benefits will be given up; and
- (d) a reasonable estimate of the amount can be made.

When a liability for asset retirement obligation is recognized, asset retirement costs related to recognized tangible capital assets in productive use are capitalized by increasing the carrying amount of the related asset and are amortized over the estimated useful life of the underlying tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets and those not in productive use are expensed.

(k) Debt

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

(l) 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, and asset retirement cost.
- 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 School 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 School 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.

(m) 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.

(n) 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.

(o) 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 Net Assets.

(p) 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.

(q) 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.

(r) 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.

(s) Program reporting

The School 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.

(t) 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 School Division holds title to the property for the benefit of the beneficiary.

Trusts under administration have been excluded from the financial reporting of the School Division. Trust balances can be found in Note 19.

(u) 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.

(v) 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. The valuation of the asset retirement obligation involves estimates in determining the settlement amount and timing of the settlement.

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.

(w) Change in accounting policy

Effective September 1, 2023, the school division adopted PS 3160 Public Private Partnership (P3), PS 3400 Revenue and PSG-8 Purchased Intangibles prospectively, with the exception of P3 contracts entered prior to September 1, 2023, of which retroactive application is used without restating prior year comparatives. As a result prior year comparatives are not restated for revenue, purchased intangibles or P3 contracts.

- Adoption of PS 3400 Revenue

There were no changes to the measurement of revenues on adoption of the new standard.



- PSG-8 Purchased Intangibles

The School Division does not have any assets that meet the definition of purchased intangibles.

- Adoption of PS 3160 Public Private Partnerships

The School Division does not have any P3 contracts as a result of this standard.

3. Future changes in accounting standards

On September 1, 2026, School Jurisdiction will adopt the following new conceptual framework and accounting standard approved by the Public Sector Accounting Board:

- **The Conceptual Framework of Financial Reporting in the Public Sector**
The Conceptual Framework is the foundation for public sector financial reporting standard setting. It replaces the conceptual aspects of Section PS 1000 Financial Statement Concepts and Section PS 1100 Financial Statement Objectives. The conceptual framework highlights considerations fundamental for the consistent application of accounting issues in the absence of the specific standards.
- **PS 1202 Financial Statement Presentation**
Section PS 1202 sets out general and specific requirements for the presentation of information in general purpose financial statements. The financial statement presentation principles are based on the concepts within the Conceptual Framework.

Management is currently assessing the impact of the conceptual framework and the standard on the financial statements.

4. Accounts receivable

	2024			2023
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Alberta Education - Grants	\$25,132	\$ -	\$25,132	\$61,596
Alberta Infrastructure	-	-	-	694,402
Federal government	308,992	-	308,992	336,667
Municipalities	60,807	-	60,807	32,356
First Nations	-	-	-	45,756
Other	773,797	(61,265)	712,532	319,946
Total	\$1,168,717	\$ (61,265)	\$1,107,463	\$1,490,723



5. 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 Schedule 5: Schedule of Cash, Cash Equivalents and Portfolio Investments

Financial Risk Management

Management's assessment is that the School Division does not have any financial statement risk associated with the portfolio investments.

6. 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.

7. 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, 2024 (2023- \$ nil).

8. Accounts payable and accrued liabilities

	2024	2023
Alberta Education - WMA	\$ 268,353	\$ 209,015
Alberta Capital Finance Authority (Interest on long-term debt - Unsupported)	1,787	4,992
Federal government	916,685	848,134
Accrued vacation pay liability	494,695	365,818
Other trade payables and accrued liabilities	2,809,256	4,466,227
Unearned Revenue	6,306,192	5,567,691
Total	\$10,796,968	\$11,461,877



9. 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 School Division is included in both revenues and expenses. For the school year ended August 31, 2024, the amount contributed by the Government was \$3,907,842 (2023 - \$3,745,029).

The School Division 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 \$1,045,694 for the year ended August 31, 2024 (2023 - \$973,093). For the calendar year ended December 31, 2023, the Local Authorities Pension Plan reported a surplus of \$ 15,057,000,000 (2022 - a surplus of \$12,671,000,000).

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

The School 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 \$44,100 for the year ended August 31, 2024 (2023 - \$41,300).

The non-registered supplemental executive retirement plan (SERP) is administered by the School Division and provides an annual retirement benefits of 2% of total employee earnings. The cost of SERP is by the School 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 liability consists of the following:

	2024	2023
Unregistered supplemental executive retirement plan (SERP)	\$ 238,882	\$ 261,799
Total	\$ 238,882	\$ 261,799



10. Asset retirement obligations

	2024	2023
Asset Retirement Obligations, beginning of year	\$5,554,046	\$5,554,046
Asset Retirement Obligations, end of year	<u>\$5,554,046</u>	<u>\$5,554,046</u>

Tangible capital assets with associated retirement obligations consist of buildings and modulares constructed prior to 1996. The School Division has asset retirement obligations to remove hazardous asbestos fibre containing materials from various buildings under its control. Regulations require the School Division to handle and dispose of the asbestos in a prescribed manner when it is disturbed, such as when the building undergoes renovations or is demolished. Although timing of the asbestos removal is conditional on the building undergoing renovations or being demolished, regulations create an existing obligation for the School Division to remove the asbestos when asset retirement activities occur.

Asset retirement obligations are initially measured as of the date the legal obligation was incurred, based on management's best estimate of the amount required to retire tangible capital assets and subsequently remeasured taking into account any new information and the appropriateness of assumptions used. The estimate of the liability is based on actual demolition and remediation costs incurred by the School Division for pre-1996 schools which required asbestos materials to be removed during the demolition process.

The extent of the liability is limited to costs directly attributable to the removal of hazardous asbestos fibre containing materials from various buildings under School Division's control in accordance with the obligations to members under the Canada Occupational Health & Safety Regulations which establishes the liability. The School Division estimated the nature and extent of hazardous materials in its buildings based on the potential square meters affected and the average costs per square meter to remove and dispose of the hazardous materials.

The asset retirement obligation is measured at the current estimated cost to settle or otherwise extinguish the liability.

Asset retirement obligations are remediated either during major renovations of buildings, or if other project work disturbs hazardous materials within buildings. The asset retirement obligations are expected to be settled over the next 18 years.

Included in ARO estimates is \$5,554,046 measured at its current estimated cost to settle or otherwise extinguish the liability. The School Division has measured AROs related to the cost of removing asbestos fibre containing materials at its current value due to the uncertainty about when the hazardous materials would be removed.



11. Long-term debt

	2024	2023
Unsupported debentures outstanding at August 31, 2024 have interest rates between 5.175% to 6.25%. The terms of the debentures range between 20 and 25 years, payments made annually by the School Division	\$ 111,950	\$ 283,052

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 \$48,000. 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, 2024:

	Principal	Interest	Total
2024-2025	48,000	3,000	51,000
Total	\$ 48,000	\$ 3,000	\$ 51,000

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 \$63,950. 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, 2024:

	Principal	Interest	Total
2024-2025	63,950	1,655	65,605
Total	\$ 63,950	\$ 1,655	\$ 65,605

12. Inventory of supplies

	2024	2023
Inventory of Supplies	\$ 242,131	\$ 349,822
Total	\$ 242,131	\$ 349,822

13. Prepaid expenses

	2024	2023
Prepaid insurance	\$ 163,312	\$ 149,885
Technology Supplies	1,039,516	7,487
Instructional Supplies	192,995	174,047
International Student Services	39,497	61,571
Total	\$ 1,435,320	\$ 392,990



14. 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:

	2024	2023
Unrestricted surplus	\$ 585	\$ 576
Operating reserves	5,171,858	4,973,858
Accumulated surplus (deficit) from operations	5,172,443	4,974,434
Investment in tangible capital assets	17,720,036	14,126,240
Capital reserves	8,309,549	8,270,807
Endowments ⁽¹⁾	75,000	75,000
Accumulated surplus (deficit)	\$31,277,028	\$27,446,481

Accumulated surplus (deficit) from operations include funds 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:

	2024	2023
Accumulated surplus (deficit) from operations	\$ 5,172,443	\$ 4,974,434
Add: Non-vesting accumulating employee future benefits charged to accumulated surplus	238,882	261,799
Deduct: School generated funds included in accumulated surplus (Note 18)	3,091,372	2,524,555
Adjusted accumulated surplus (deficit) from operations ⁽²⁾	\$ 2,379,665	\$ 2,711,678

(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 (2023 - \$0) 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.



15. Contractual rights

	2024	2023
Contractual rights from operating leases ^(a)	\$ 4,800	\$ 38,761
Total	\$ 4,800	\$ 38,761

(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.

16. Contractual obligations

	Building Projects	Building Leases	Service Providers
2024-2025	677,482	239,350	67,844
2025-2026	-	239,350	9,975
2026-2027	-	252,706	-
2027-2028	-	256,396	-
2028-2029	-	229,573	-
Thereafter	-	763,723	-
Total	\$677,482	\$ 1,981,098	\$ 77,819

(a) Building Projects

The School Division is committed to further capital expenditures of \$47,635 towards projects associated with the Capital Maintenance and Renewal stimulus funding program provided by Alberta Education and capital expenditures of \$629,847 towards all other construction projects not funded by Alberta Infrastructure.

(b) Building Leases

The School Division is committed to leasing instructional/office space for the Drumheller Outreach program and Northstar Academy for \$239,350 annually under lease agreements expiring between May 2028 and Nov 2033.

(c) Service Providers

As at August 31, 2024, the School Division has approximately \$27,075 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.

17. Contingent liabilities

The School Division is a member of Alberta Risk Management Insurance Consortium (ARMIC). Under the terms of the membership, the School 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, 2024 is \$841,809 (2023 - \$596,097).



18. School generated funds

	2024	2023
School Generated Funds, Beginning of Year	\$2,524,555	\$2,430,690
Gross Receipts:		
Fees	3,652,939	1,706,406
Fundraising	371,688	369,048
Gifts and donations	-	155,443
Grants to schools	-	-
Other sales and services	2,223,713	3,753,893
Total gross receipts	\$6,248,340	\$5,984,780
Total Related Expenses and Uses of Funds	5,373,546	5,545,510
Total Direct Costs Including Cost of Goods Sold to Raise Funds	307,977	345,415
School Generated Funds, End of Year	\$3,091,372	\$2,524,555
Balance included in Deferred Contributions*	\$ -	\$ -
Balance included in Accounts Payable**	\$ -	\$ -
Balance included in Accumulated Surplus (Operating Reserves)***	\$3,091,372	\$2,524,555

19. Trusts under administration

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

	2024	2023
Scholarship trusts	\$ 75,966	\$ 78,419
Alberta Rural Educational Trust (Banker board)	1,671	44,852
Total	\$ 77,637	\$ 123,271

20. Other revenue

Other revenue consists of the following:

	2024	2023
Rental of facilities	\$ -	\$ 123,070
Gains on disposal of capital assets		20,579
Admin Fee charge to International Student Services Program and First Nations Student enrollments	310,380	331,101
Revenues recognized on Spent Deferred Capital Contributions - municipalities	117,300	104,800
Insurance Proceeds	665,287	-
Other	149,997	97,505
Total	<u>\$ 1,242,964</u>	<u>\$ 677,055</u>



21. Related party transactions

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

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

	Balances		Transactions	
	Financial Assets (at cost or net realizable value)	Liabilities (at amortized cost)	Revenues	Expenses
Government of Alberta (GOA):				
Alberta Education				
Accounts receivable / Accounts payable	\$ 25,132	\$ 268,353		
Prepaid expenses / Deferred operating revenue	-	356,050		
Unexpended deferred capital contributions		(34,301)		
Expended deferred capital revenue		6,877,594	376,219	
Grant revenue & expenses			78,292,500	
ATRF payments made on behalf of district			3,907,842	
Alberta Infrastructure	-	-		
Unexpended deferred capital contributions		100,000		
Spent deferred capital contributions		72,990,299	4,018,921	
Other:				
Alberta Capital Financing Authority		113,737		10,903
TOTAL 2023/2024	<u>\$25,132</u>	<u>\$80,671,732</u>	<u>\$86,595,482</u>	<u>\$10,903</u>
TOTAL 2022/2023	<u>\$755,998</u>	<u>\$81,590,130</u>	<u>\$80,675,042</u>	<u>\$20,260</u>

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.

22. 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.

23. Budget amounts

The budget was prepared by the School Division and approved by the Board of Trustees on May 25, 2023. It is presented for information purposes only and has not been audited.



ENROLMENT BACKGROUNDER

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

November 26, 2024

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, 2024, enrolment of provincially funded students, Siksika funded students and International funded students.

Recommendation:

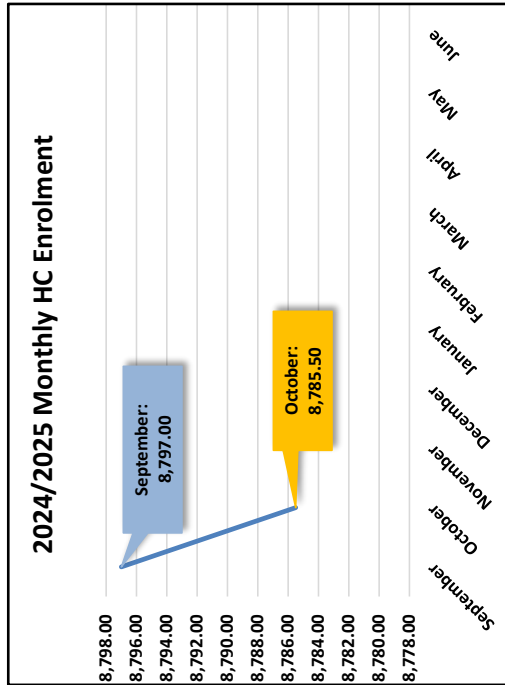
That the Board of Trustees receives the Enrolment Monitoring Report for information and for the record.

Jeff Grimsdale
Superintendent

Tahra Sabir
Secretary Treasurer

Golden Hills School Division Enrolment

* Enrolment information has been adjusted for the New Funding Model



Schools - Month to Month Comparison Sept 30 to Oct 31, 2024

* Please note kindergarten adjusted to 1.0

Configuration	School	October 31, 2024	September 30, 2024*	Difference
K-6, 10-12	Acme School	222.00	225.00	-3.00
K-9	Carbon School	60.00	60.00	0.00
K-6	Carsland School	78.00	77.00	1.00
7-9	Crowther Memorial Jr. High School	466.00	466.00	0.00
K-9	Dr. Elliott Community School	190.00	191.00	-1.00
7-12	Drumheller Valley Secondary School	363.00	364.00	-1.00
K-6	Ècole Brentwood Elementary School	186.00	186.00	0.00
K-12	George Freeman	471.00	476.00	-5.00
K-6	Greentree School	367.00	361.00	6.00
K-12	Prairie Christian Academy School	316.00	316.00	0.00
10-12	Strathmore High School	699.00	694.00	5.00
K-12	Three Hills School	450.00	449.00	1.00
K-9	Trinity Christian Academy	248.00	247.00	1.00
K-12	Trochu Valley School	270.00	270.00	0.00
K-6	Westmount School	371.00	372.00	-1.00
K-12	Wheatland Crossing	328.00	326.00	2.00
K-6	Wheatland Elementary School	314.00	310.00	4.00
	Sub Total	5,399.00	5,390.00	9.00
7-9	Colonies	404.00	405.00	-1.00
7-12	Drumheller Outreach	12.00	12.00	0.00
1-12	Golden Hills Learning Academy	911.00	926.00	-15.00
1-12	NorthStar Academy	394.00	394.00	0.00
7-12	Strathmore StoreFront	143.00	144.00	-1.00
	Sub Total	1,864.00	1,881.00	(17.00)
	Homeschool	881.00	882.00	-1.00
	Shared Responsibility	196.00	199.00	-3.00
	Sub Total	1,077.00	1,081.00	-4.00
	Provincial Total	8,340.00	8,352.00	-12.00
	Siksika	148.00	148.00	0.00
	International (Incl. Online)	297.50	297.00	0.50
	Sub Total	445.50	445.00	0.50
	Total HEADCOUNT	8,785.50	8,797.00	-11.50



2023/2024 PROVINCIAL TESTING RESULTS for DIPLOMA EXAMS and PROVINCIAL ACHIEVEMENT TESTS

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

November 26, 2024

Background:

The 2023/2024 Provincial Testing results for the June Diploma Exams and for the Grade 6 and 9 Provincial Achievement Tests were released on November 8, 2024, to school divisions.

Additional information regarding Provincial testing is available at <http://www.education.alberta.ca>.

Attached is a monitoring report for Diploma Examinations and the Provincial Achievement Tests for the 2023 - 2024 school year.

Recommendation:

That the Board of Trustees receives the Provincial Achievement Test and Diploma Examination Results as information.

Jeff Grimsdale
Superintendent of Schools

Corinna Hampson
Director of Learning



2023 - 2024 Provincial Testing Results for Diploma Exams and Provincial Achievement Tests – Monitoring Report

Presented to the Board of Trustees by
Jeff Grimsdale, Superintendent of Schools and
Corinna Hampson, Director of Learning

November 26, 2024

REPORTING PERIOD: 2023 - 2024 School Year

OVERVIEW:

Alberta Education’s Provincial Achievement Tests (PATs) and Diploma Exams help schools and jurisdictions monitor student performance in relation to provincial standards for a wide variety of skills and competencies as outlined in the Ministry’s Programs of Study. For teachers, these assessments provide valuable feedback on program strengths and weaknesses, the effectiveness of instructional and assessment techniques, and overall student achievement. For post-secondary institutions, diploma marks serve as an entry-measurement for accepting potential students.

Alberta Education set a target of at least 85 percent of students to meet an acceptable standard on both Achievement Tests and Diploma Exams. This indicates that students are achieving the basic standards for passing the course. The province further expects 15 percent of students will achieve a standard of excellence. This measure indicates that students are achieving an excellent level of competency in the respective area of study.

It should be noted that these assessments provide only a piece of the overall picture regarding the performance of students, schools and the school jurisdiction. Although provincial assessments are designed to assess the achievement of provincial standards, many important learning outcomes cannot be measured by time-limited, paper-and-pencil tests. In addition, it is important to consider that many factors contribute to overall student achievement.

Information about specific school results will be presented as part of each school’s report to the Board or can be obtained from each school.

The following report provides an overview of the results for Golden Hills’ 2023 - 2024 students who wrote Provincial Achievement tests in English Language Arts, Math, Science and Social Studies as well as for Diploma Exams in English, Social, Math, Biology, Physics and Chemistry. Although it is not possible to directly compare the average scores on these provincial assessments across years, results for the past five years are provided as a means of identifying trends both in Golden Hills’ results and as compared with provincial standards.

Actual results for these tests and exams can be found in Appendix A.

SUMMARY & IMPLICATIONS:

Diploma Exams

- **Summary**

These results include all students registered in Golden Hills including ‘in district’ and ‘out of district’ students. Golden Hills ‘in district’ students are near, at or above the provincial average in 5 out of 9 diploma exams (English 30-2, Math 30-1, Math 30-2, Biology 30, and Chemistry 30).

- **Acceptable Standard**
Golden Hills 'in district' students saw an improvement in acceptable standard in English 30-1, Math 30-1, Chemistry 30 and Social Studies 30-2.
- **Standard of Excellence**
In 5 out of 9 Diploma Exams (Math 30-1, Math 30-2, Biology 30, Chemistry 30, and Physics 30), Golden Hills' students (including 'in district' and -out of district' students) met or exceeded the provincial standard of excellence.
- **Participation Rate**
The number of students participating in Diploma Exams were near, at or above the provincial average in 1 out of 9 subject areas. This statistic is largely a reflection of the number of courses that are cycled in our small schools where students sometimes take grade 12 courses in grade 11.

Provincial Achievement Tests

- **Summary**
In 2024, there were no Provincial Achievement Tests written in Grade 6 English Language Arts & Literature or Math. Additionally, our grade 6 students did not write the French Language Arts Provincial Achievement Test as they were piloting the new curriculum. Golden Hills' students are near, at or above provincial average in 2 of the 6 Provincial Achievement Tests (Gr. 6 Science and Gr. 9 Science).
- **Acceptable Standard**
In 3 out of 6 Provincial Achievement Tests (Gr. 6 Science, Gr. 9 Social and Gr. 9 Science), Golden Hills' students saw an improvement in acceptable standard.
- **Standard of Excellence**
Golden Hills' students met or exceeded the provincial standard of excellence in 2 out of 6 subjects (Gr. 6 Science and Gr. 9 Science).

Knowledge & Employability Program (Grade 9)

Golden Hills' students were above the province in acceptable standard for 2 out of 4 Provincial Achievement Tests (K & E Science and K & E Math). Additionally, they were above the province in standard of excellence for 3 out of 4 Provincial Achievement Tests (K & E English Language Arts, K & E Math and K & E Science).

Actions Moving Forward

1. **Maintain System Focus on Powerful Learning:**
 - Continue to identify and provide targeted interventions for at-risk learners in literacy and numeracy.
 - Continue professional development and collaborative work with K-6 grade level teachers for the implementation of new curriculum.
 - Sustain successful division-wide Collaboration Days. These days are designed to improve student achievement through strategic instruction and assessment.
 - Continue to support Powerful Learning proposals for schools and focus groups prioritizing strategies to improve student achievement.
 - Continue to develop the Powerful Learning website.
 - Continue consultation with external, educational experts.
 - Support access to instructional coaches for teachers wanting to enhance teaching practices within a collaborative environment.
 - Maintain Inclusive Education support.
 - Continue to provide targeted professional learning opportunities for staff. This includes New Teacher Orientation, New Administrator Orientation, mentorship opportunities, and new curriculum implementation.

- Continue to support the integration of meaningful technology as an effective instructional and learning tool.

2. Data Analysis and Planning:

- Continue to monitor achievement levels of individual schools and support school-based level administration with the process of data gathering and analysis, target setting, and implementation of school improvement plans.
- Provide collaborative opportunities for administrators to analyse data and identify next steps during administrator meetings and at Collaborative Days.
- Continue to enhance the data dashboard within Dossier where school leaders and teachers can easily access data to analyse.
- Provide guidance to administrators on how to effectively use Dossier to track student achievement and attendance, and to look for trends.
- Support Teacher Growth, Supervision and Evaluation at the school level.

RECOMMENDATION:

That the Board of Trustees receives the 2023 - 2024 Provincial Achievement Test and Diploma Examination Results Monitoring Report for information and for the record.

**APPENDIX A:
GRADE 12 DIPLOMA EXAMS ~ 2023 - 2024**

The charts below show Golden Hills School Division’s student achievement levels at both the “acceptable standard” and the “standard of excellence” based on the number of students writing. The participation rate represents the percentage of students who wrote the exam compared to the total number of students in their third year of senior high programming.

	2019/2020		2020/2021		2021/2022			2022/2023			2023/2024		
	GHSD	Prov	GHSD	Prov	GHSD		Prov	GHSD		Prov	GHSD		Prov
	Results (%)	Results (%)	Results (%)	Results (%)	Results (%) Overall	Results (%) In District	Results (%)	Results (%) Overall	Results (%) In District	Results (%)	Results (%) Overall	Results (%) In District	Results (%)
ENGLISH 30-1													
Acceptable Standard	n/a	n/a	n/a	n/a	69.4	70.6	79.5	74.0	76.1	83.7	73.4	78.5	84.2
Standard of Excellence	n/a	n/a	n/a	n/a	3.0	5.0	9.9	5.7	3.3	10.5	6.3	6.9	10.1
Participation Rate	n/a	n/a	n/a	n/a	26.4		27.6	47.5		56.4	42.2		56.4
ENGLISH 30-2													
Acceptable Standard	n/a	n/a	n/a	n/a	76.2	77.6	80.1	86.6	83.7	86.2	81.5	82.5	85.7
Standard of Excellence	n/a	n/a	n/a	n/a	7.6	6.1	10.7	11.8	6.9	12.7	10.9	7.2	12.9
Participation Rate	n/a	n/a	n/a	n/a	14.1		13.3	29.5		28.1	33.8		29.5
SOCIAL 30-1													
Acceptable Standard	n/a	n/a	n/a	n/a	74.0	74.0	82.0	75.1	78.0	83.5	74.3	74.9	85.2
Standard of Excellence	n/a	n/a	n/a	n/a	8.8	5.3	16.2	13.6	11.5	15.9	10.7	10.0	18.7
Participation Rate	n/a	n/a	n/a	n/a	24.1		22.5	41.4		45.0	36.6		44.9
SOCIAL 30-2													
Acceptable Standard	n/a	n/a	n/a	n/a	70.2	71.0	72.3	75.4	70.3	78.1	70.4	71.0	77.6
Standard of Excellence	n/a	n/a	n/a	n/a	7.3	5.3	12.9	7.8	4.2	12.3	6.6	5.4	12.7
Participation Rate	n/a	n/a	n/a	n/a	14.8		17.3	31.3		36.1	32.9		38.3
MATH 30-1													
Acceptable Standard	n/a	n/a	n/a	n/a	50.0	82.0	64.8	50.4	75.0	70.8	48.1	77.3	75.4
Standard of Excellence	n/a	n/a	n/a	n/a	16.2	29.5	24.2	18.8	34.4	29.0	13.8	28.4	34.9
Participation Rate	n/a	n/a	n/a	n/a	8.6		10.9	19.4		32.1	20.5		34.4
MATH 30-2													
Acceptable Standard	n/a	n/a	n/a	n/a	50.3	60.9	62.3	61.5	74.8	71.1	52.0	68.0	70.9
Standard of Excellence	n/a	n/a	n/a	n/a	10.8	14.6	11.8	18.8	23.8	15.2	12.1	18.0	15.4
Participation Rate	n/a	n/a	n/a	n/a	16.7		12.1	24.3		24.6	22		25.2
BIOLOGY 30													
Acceptable Standard	n/a	n/a	n/a	n/a	65.8	77.8	74.9	70.8	81.8	82.7	67.2	81.1	83.1
Standard of Excellence	n/a	n/a	n/a	n/a	12.8	16.7	25.5	24.0	28.6	32.8	18.9	25.2	33.7
Participation Rate	n/a	n/a	n/a	n/a	19.0		18.0	39.9		38.1	35.4		41.2

CHEMISTRY 30													
Acceptable Standard	n/a	n/a	n/a	n/a	58.3	75.8	77.8	68.7	74.1	80.5	68.9	81.1	82.9
Standard of Excellence	n/a	n/a	n/a	n/a	14.6	16.8	31.5	24.3	23.8	37.0	22.6	27.9	38.0
Participation Rate	n/a	n/a	n/a	n/a	13.8		15.6	29.8		32.5	26.2		33.6
PHYSICS 30													
Acceptable Standard	n/a	n/a	n/a	n/a	61.7	85.0	79.5	71.3	80.6	82.3	66.4	74.3	85.1
Standard of Excellence	n/a	n/a	n/a	n/a	36.2	60.0	35.3	28.7	37.3	39.9	21.9	33.3	43.1
Participation Rate	n/a	n/a	n/a	n/a	3.3		9.0	9.6		16.7	9.1		17.2

* Due to the COVID-19 pandemic, no reportable data is available for the 2019/2020 or the 2020/2021 school years.

PROVINCIAL ACHIEVEMENT TEST RESULTS ~ 2023 - 2024

The charts below show the jurisdiction’s results for student achievement at both the “acceptable standard” and the “standard of excellence” based on all students writing. The “target” reflects the jurisdiction’s desired student performance across the jurisdiction. No Provincial Achievement Tests were written for Gr. 6 English Language Arts & Literature or Math. Additionally, our grade 6 students did not write the French Language Arts Provincial Achievement Test as they were piloting the new curriculum.

LANGUAGE ARTS - ALL STUDENTS WRITING:												
	2019/2020		2020/2021		2021/2022		2022/2023		2023/2024		GHSD Target (%)	
	GHSD	Prov.	GHSD	Prov.	GHSD	Prov.	GHSD	Prov.	GHSD	Prov.		
	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)		
ELAL GRADE 6												
Acceptable Standard	n/a	n/a	n/a	n/a	88.7	89.8	91.1	90.4	n/a	n/a	85	
Standard of Excellence	n/a	n/a	n/a	n/a	16.0	22.3	17.6	21.9	n/a	n/a	15	
Participation Rate	n/a	n/a	n/a	n/a	83.9	84.7	84.9	84.2	n/a	n/a		
FRENCH L.A. GRADE 6												
Acceptable Standard	n/a	n/a	n/a	n/a	86.7	81.1	100.0	83.1	n/a	79.5	85	
Standard of Excellence	n/a	n/a	n/a	n/a	0	11.1	0	13.3	n/a	10.6	15	
Participation Rate	n/a	n/a	n/a	n/a	100	94.7	100	93.4	n/a	87.6		
L.A. GRADE 9												
Acceptable Standard	n/a	n/a	n/a	n/a	77.9	85.4	81.3	85.1	75.8	83.8	85	
Standard of Excellence	n/a	n/a	n/a	n/a	6.3	15.8	10.3	15.9	10.7	14.2	15	
Participation Rate	n/a	n/a	n/a	n/a	75.5	81.5	76.9	83.9	77.8	82.9		

MATHEMATICS - ALL STUDENTS WRITING:											
	2019/2020		2020/2021		2021/2022		2022/2023		2023/2024		GHSD Target (%)
	GHSD	Prov.	GHSD	Prov.	GHSD	Prov.	GHSD	Prov.	GHSD	Prov.	
	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	
MATH GRADE 6 Acceptable Standard Standard of Excellence Participation Rate	n/a	n/a	n/a	n/a	70.4	75.0	73.5	76.9	n/a	n/a	85
	n/a	n/a	n/a	n/a	8.5	14.8	12.5	18.8	n/a	n/a	15
	n/a	n/a	n/a	n/a	83.9	85.5	84.6	83.8	n/a	n/a	
MATH GRADE 9 Acceptable Standard Standard of Excellence Participation Rate	n/a	n/a	n/a	n/a	51.0	63.7	57.8	64.0	55.5	62	85
	n/a	n/a	n/a	n/a	10.4	20.1	11.5	15.6	12.2	16.5	15
	n/a	n/a	n/a	n/a	76.2	83.1	77.7	83.2	78.8	85	

SCIENCE - ALL STUDENTS WRITING:											
	2019/2020		2020/2021		2021/2022		2022/2023		2023/2024		GHSD Target (%)
	GHSD	Prov.	GHSD	Prov.	GHSD	Prov.	GHSD	Prov.	GHSD	Prov.	
	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	
SCIENCE GRADE 6 Acceptable Standard Standard of Excellence Participation Rate	n/a	n/a	n/a	n/a	81.8	83.4	75.7	79.9	76.6	81.2	85
	n/a	n/a	n/a	n/a	28.3	27.7	20.0	27.0	24.6	29.3	20
	n/a	n/a	n/a	n/a	81.9	85.7	85.4	83.5	81.9	84.7	
SCIENCE GRADE 9 Acceptable Standard Standard of Excellence Participation Rate	n/a	n/a	n/a	n/a	74.6	82.1	73.1	78.5	76.4	79.2	85
	n/a	n/a	n/a	n/a	17.4	27.3	18.3	24.1	16.1	24.4	20
	n/a	n/a	n/a	n/a	75.2	82.8	76.6	83.4	79	85.3	

SOCIAL - ALL STUDENTS WRITING:											
	2019/2020		2020/2021		2021/2022		2022/2023		2023/2024		GHSD Target (%)
	GHSD	Prov.	GHSD	Prov.	GHSD	Prov.	GHSD	Prov.	GHSD	Prov.	
	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	
SOCIAL GRADE 6 Acceptable Standard Standard of Excellence Participation Rate	n/a	n/a	n/a	n/a	76.2	79.3	72.0	79.1	70.4	79.2	85
	n/a	n/a	n/a	n/a	17.5	23.6	12.4	22.1	14.1	22.8	20
	n/a	n/a	n/a	n/a	82.5	85.5	85.6	83.8	85.4	86.5	
SOCIAL GRADE 9 Acceptable Standard Standard of Excellence Participation Rate	n/a	n/a	n/a	n/a	58.3	72.8	59.1	69.3	60.3	70.9	80
	n/a	n/a	n/a	n/a	10.7	20.6	11.9	18.9	11.7	18.5	20
	n/a	n/a	n/a	n/a	77.1	83.5	77.4	83.4	78.4	85.3	

KNOWLEDGE & EMPLOYABILITY - ALL STUDENTS WRITING:											
	2019/2020		2020/2021		2021/2022		2022/2023		2023/2024		GHSD Target (%)
	GHSD	Prov.	GHSD	Prov.	GHSD	Prov.	GHSD	Prov.	GHSD	Prov.	
	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	Results (%)	
K&E L.A. GRADE 9 Acceptable Standard Standard of Excellence Participation Rate	n/a	n/a	n/a	n/a	54.5	67.0	83.3	71.2	55.6	69	85.0
	n/a	n/a	n/a	n/a	4.5	6.6	0	8.0	11.1	7.8	15.0
	n/a	n/a	n/a	n/a	91.7	75.3	92.3	70.4	81.8	71.8	
K&E MATH GRADE 9 Acceptable Standard Standard of Excellence Participation Rate	n/a	n/a	n/a	n/a	42.9	67.8	57.1	65.0	76.5	64.8	85.0
	n/a	n/a	n/a	n/a	21.4	13.6	0	14.1	23.5	12.3	15.0
	n/a	n/a	n/a	n/a	96.6	81.6	63.6	81.1	89.5	80.5	
K&E SS GRADE 9 Acceptable Standard Standard of Excellence Participation Rate	n/a	n/a	n/a	n/a	54.5	65.9	81.8	62.1	60	63	85.0
	n/a	n/a	n/a	n/a	22.7	17.5	9.1	13.3	10	14.1	15.0
	n/a	n/a	n/a	n/a	95.7	80.7	84.6	80.0	83.3	80	
K&E SCI GRADE 9 Acceptable Standard Standard of Excellence Participation Rate	n/a	n/a	n/a	n/a	66.7	72.6	91.7	68.4	66.7	65.7	85.0
	n/a	n/a	n/a	n/a	25.0	13.8	8.3	14.3	16.7	11.1	15.0
	n/a	n/a	n/a	n/a	96.0	79.7	92.3	78.2	85.7	79.6	

* Due to the COVID-19 pandemic, no reportable data is available for the 2019/2020 or the 2020/2021 school years.



ADMINISTRATIVE PROCEDURES

"Inspiring confident, caring citizens of the world"

November 26, 2024

Background:

Administrative Procedures (AP) are regularly reviewed, and new procedures are drafted to support the 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 has been reviewed by appropriate stakeholders and are recommended for implementation:

- AP 145 Personal Mobile Devices
 - AP 145 Appendix 145 – A Frequently Asked Questions
 - AP 145 Form 145 – 1 Medical Exemption
- AP 401 Personnel Records
- AP 412 Pensions
- AP 490 Volunteers

The above APs are attached for review.

Recommendation:

That the Board of Trustees receives the attached information around the development of *AP 145 Personal Mobile Devices, AP 145 Appendix 145 – A Frequently Asked Questions, AP 145 Form 145 – 1 Medical Exemption, AP 401 Personnel Records, AP 412 Pensions and AP 490 Volunteers.*

Jeff Grimsdale
Superintendent



PERSONAL MOBILE DEVICES AND ACCESS TO SOCIAL MEDIA

Background

Golden Hills School Division is committed to fostering a safe, caring, respectful and focused learning environment. By establishing clear guidelines for the responsible use of cell phones and personal mobile devices Golden Hills seeks to continue to optimize learning, while minimizing distractions, and protecting privacy and academic integrity.

This Administrative Procedure is implemented in response to the Minister of Education, mandating that all school divisions limit student use of personal mobile devices during instructional time as well as access to social media on school networks or on school devices.

Staff, students, parents and administration are expected to work together to ensure that the requirements and procedures in this Administrative Procedure are adhered to.

Definitions

Instructional Time: Includes all time during a scheduled period where students are in the classroom, or time outside the classroom where teachers take responsibility for ensuring that learning activities for students are directed toward achieving the outcomes of approved programs of study.

Non-Instructional Time: Includes time during the school day where students are not scheduled to be with a teacher. This includes before and after school, breaks, and lunch.

Personal Mobile Devices: Means any personal electronic device that can be used to communicate with or access the internet or cellular network, including but not limited to a cellphone, tablet, computer, gaming device, or smartwatch.

Social Media: Refers to online platforms that allow people to create, share, and interact with content through virtual communities and networks.

Examples of social media platforms: Facebook, Instagram, X (Formerly Twitter), TikTok, Snapchat, and others.

Procedures

1. School Authority
 - 1.1. Schools have the right to regulate the use of Personal Mobile Devices during Instructional Time and Non-Instructional Time, on school property, or during school sponsored activities.
2. General Restrictions
 - 2.1. Use of Personal Mobile Devices: Students are not permitted to use personal mobile devices during instructional time. Except if permitted in Section 2 Limited Use Exception.
 - 2.1.1. Kindergarten to grade 6 students are required to keep their Personal Mobile Devices powered off or silent and stored out of view throughout the school day (including Non-Instructional Time).
 - 2.1.2. Grade 7 to grade 12 students are required to keep their Personal Mobile Devices powered off or silent and stored in a location as determined by the Principal (i.e. locker, backpack, cell phone storage) during Instructional Time.
 - 2.2. Access to Social Media

Students are prohibited from accessing social media on school networks or devices.

3. Limited Use Exceptions
 - 3.1. Health or Medical Reasons: Limited use of Personal Mobile Devices is permitted for health or medical reasons, as determined/approved by a principal.
 - 3.1.1. Accommodations to support, monitor, or regulate an identified health and/or medical condition as per a student's school medical plan as determined/approved by the principal. (In consultation with parents, healthcare professionals, and educational consultants) see [AP 312 Students with Severe Medical Conditions](#).
 - 3.2. Special Learning Needs: Limited use of Personal Mobile Devices is allowed to support special learning needs, as determined/approved by the principal.
 - 3.2.1. Accommodations to support an identified inclusive educational need (accessibility and accommodation need), including mental health need as per the student's individual program plan, individual support plan, behavior support plan, as determined/approved by the principal; (In consultation with parents, healthcare professionals, and educational consultants)
 - 3.3. A formal request for exemption must be submitted by the parent or guardian, accompanied by documentation from a healthcare provider or relevant specialist. The request and associated documentation will be reviewed by the principal in consultation with the Educational Consultant in order to assess appropriate and reasonable accommodation options.
 - 3.3.1. Approved exemptions will be documented, and teachers will be informed of the necessary accommodations to ensure that the student's learning needs are met while maintaining a respectful learning environment. All exemptions must follow Administrative Procedures for proper use of technology and focus on either supporting the student's educational or medical needs.
 - 3.4. Educational or Other Purposes: Personal Mobile Devices may be used for educational or other purposes, as determined by the principal. Teachers will seek the principal's approval to grant access for educational purposes.
 - 3.4.1. Limited access to Personal Mobile Devices may be granted for specific educational purposes, as determined by the principal.
 - 3.4.2. Limited access to social media may be granted for specific educational purposes, as determined by the principal.
 - 3.4.3. In the event of an emergency, the principal or designate will communicate acceptable use of Personal Mobile Devices.
 - 3.5. The Principal may formulate and implement Personal Mobile Device procedures at the school site. All student use of Personal Mobile Devices is expected to follow the requirements set out herein.
 - 3.6. The Principal shall report any exceptions, accommodations or site-specific procedures related to AP 145 to Division Office Administration to ensure that this procedure and its requirements are being consistently interpreted in all Division schools. If a school-site procedure is inconsistent with the requirements set out herein, AP 145 shall govern.
4. Storage of Personal Mobile Devices:
 - 4.1. Students in kindergarten to grade 6 are required to keep their Personal Mobile Devices powered off or silent and stored out of view throughout the school day (including non-instructional time). Devices can be stored in lockers or designated locations determined by the principal. Principals will communicate these locations to students and parents.
 - 4.2. Students in grade 7 to grade 12 are required to keep their Personal Mobile Devices powered off or silent and stored out of view during instructional time. Devices must be stored in lockers or in designated locations determined by the principal. Principals will communicate these locations to students and parents/guardians.
 - 4.3. The security and storage of Personal Mobile Devices is the sole responsibility of the owner/user. The school division is not liable for lost, stolen, or damaged Personal Mobile Devices unless gross negligence is proven.

- 4.4. Temporarily confiscated (surrendered) Personal Mobile Devices must be securely store by staff in a manner that allows the students to identify their Personal Mobile Device, such as a cell phone hotel / pocket organizer.
5. Social Media Platforms:
 - 5.1. Golden Hills will maintain an updated list of social media platforms that are restricted from school networks and devices.
 - 5.2. The restricted platforms currently include Facebook, Instagram, Twitter, Snapchat, and TikTok. Please click this link for a complete list of restricted platforms on Golden Hills networks and devices.
6. Disciplinary Measures:
 - 6.1. A progressive discipline approach will be employed to address violations, in alignment with [AP 350 Safe and Caring Schools, Student Conduct and Discipline](#).
 - 6.2. Discipline for inappropriate possession and/or usage, shall be progressive and may include:
 - 6.2.1. Warning a student and asked to put it away;
 - 6.2.2. conversation with student and/or parents/guardians;
 - 6.2.3. temporary confiscation, where student or parent may regain access/collect the Personal Mobile Device at the end of the Instructional Time and/or school day where appropriate; and/or
 - 6.2.4. prohibition of the Personal Mobile Device on school property
7. Notification Process:
 - 7.1. Parents/guardians will be contacted if their child is found to be in violation of the school authority's procedures.
8. Emergency Situations
 - 8.1. In the event of an emergency, such as a lockdown or evacuation, the principal will develop procedures and inform the school community of the acceptable use of Personal Mobile Devices in that situation.
9. Roles and Responsibilities
 - 9.1. Students Responsibilities: Adhere to the guidelines set out in this administrative procedure.
 - 9.2. Staff Responsibilities: Ensure students and parents/guardians are aware of this administrative procedure. Educate students about the appropriate use of Personal Mobile Devices and social media.
 - 9.3. Parents/Guardians Responsibilities: Demonstrate support for the administrative procedures by discussing it with their children to ensure understanding. Work collaboratively with school staff to address any concerns
10. Annual Review and Communication Process
 - 10.1. Individual schools will communicate this administrative procedure annually to staff, students, parents, and school community through their regular communication process, which may include social media, meetings, newsletters, and the school's website. This administrative procedure will be readily accessible to the school community and the public via the Golden Hills website.

Reference:

- AP 312 Students with Severe Medical Conditions
- AP 350 Safe and Caring Environments, Student Conduct, and Discipline
- AP 391 Digital Citizenship
- Education Act. AS.A 2012
- Ministerial Order (#14/2024)



FREQUENTLY ASKED QUESTIONS AND ANSWERS

1. What is a personal mobile device (PMD)?
 - Personal mobile device (PMD) means any personal electronic device that can be used to communicate with or access the internet, such as a cellphone, tablet, laptop, or smartwatch.
2. What does Golden Hills School Division (GHSD) believe about the use of PMDs in schools?
 - GHSD believes that technology can enhance instruction and learning when supporting curricular outcomes and not being a distraction. GHSD teachers will continue to utilize technology when it benefits or enhances the achievement of learning outcomes.
3. What are the expectations for PMD use?
 - Kindergarten to Grade 6 students are required to keep their phones powered off or silent and stored out of view throughout the school day (including non-instructional time).
 - Grade 7 to grade 12 students are required to keep their Personal Mobile Devices powered off or silent and stored in a location as determined by the Principal (i.e. locker, backpack, cell phone storage) during Instructional Time.
4. What are the limited use exceptions for PMDs?
 - Health or Medical Reasons: Limited use of personal mobile devices is permitted for health or medical reasons, as determined/approved by a principal.
 - Special Learning Needs: Limited use of personal mobile devices is allowed to support special learning needs, as determined/approved by the principal.
5. How can I leave a message for my child?
 - As always, families can contact the school office to relay a message to a student.
6. What if there is an emergency?
 - Families will be notified of emergent situations via personal phone call or school messenger.
 - Students needing to contact a caregiver regarding an urgent matter during instructional time should speak with their teacher in order to use a phone designated for student use in the school offices.
7. Can my child bring their personal laptop/tablet to school?
 - Yes. Learners can bring their personal laptop/tablet to school if it is being used for instructional purposes as directed by the teacher. Any misuse of a personal laptop/tablet is subject to the procedures outlined in AP145.
8. Can my child use their PMD during extracurricular activities??
 - Personal mobile device usage during extracurricular events is at the discretion of the teacher or coach and should be made clear to students at the outset of the event. Examples of extracurricular events might include sports, clubs, band concerts, practices, etc.



Medical Accommodation Request Form

(This document may be subject to independent medical review)

It is the expectation that all students will comply with the Division's AP 145 Personal Mobile Devices and Access to social media, subject to any medically required exemptions that may arise. AP 145 has been implemented in accordance with the Alberta Government's Ministerial Order 014/2024.

The Division will review and assess all accommodation requests with a view to providing reasonable accommodations for student medical restrictions or requirements, to the extent required by law, while also balancing the goal of a distraction free learning environment.

All medical accommodation requests are subject to independent verification from a physician chosen by the Division.

INSTRUCTIONS:

1. Parent/Guardian completes Section 1 (student information) and Section 4 (parent authorization).
2. Student's health care professional to complete Sections 2 and 3.
3. Return the completed form to the student's principal.

SECTION 1: Student Information (application to be completed by student's parent/guardian)

Student Name: _____

Address: _____

Date of Birth: _____

School Name: _____

Parent Name: _____

Phone: _____

Email: _____

SECTION 2: Licensed Health Care Practitioner - authorized by licensing body to diagnose

Physician Name: _____

Profession: _____

License Number: _____

Address: _____

Telephone: _____

Email: _____

How long have you been treating this patient for the medical condition which requires accommodation?

Signature: _____

Date: _____

SECTION 3: Medical Restrictions Information

Golden Hills School Division requires your verification that the above-named student has a medical condition which requires exemption and/or modification of the prohibitions set out in the Division's AP 145 Personal Mobile Device and Access to social media (see attached).

1. Please identify the specific restrictions or limitations that would prevent and/or limit the student from complying with the requirements of AP-145:

2. Please identify whether the student requires use of a medical assistive device which can only be accessed through their personal mobile device:

3. Please identify whether the student’s medical restrictions could be accommodated by other means (i.e. use of a school provided device or alternative school learning resources). If not, please explain why?

4. Please provide any additional information that you feel would be pertinent and beneficial to the Division’s consideration and review of this accommodation request:

SECTION 4: Authorization for Health Care Practitioner to Release Medical Information

I hereby authorize the information on this form to be released to Golden Hills School Division

Patient/Student Name: _____

Parent/Guardian Signature: _____ Date: _____

Witness Signature: _____ Witness Name: _____

The personal information on this form is collected under the authority of the Alberta Freedom of Information and Protection of Privacy Act for the purpose of addressing a requested medical accommodation. If you have any questions about the collection, use or disclosure of this information, contact the FOIP Coordinator Tahra Sabir, 403-934-5121.



PERSONNEL RECORDS

Background

Golden Hills School Division recognizes that it is necessary to maintain individual personnel records, the Division also recognizes the importance of confidentiality in keeping with the Freedom of Information and Protection of Privacy (FOIP).

Procedures

1. The employee's personnel file may contain:
 - 1.1. Pre-employment materials, including correspondence associated with the applications, curriculum vitae, transcripts, letters of reference, and placement documents.
 - 1.2. Copies of letters relating to Division actions respecting the employee, including initial appointment, sabbatical leaves, leaves of absence, administrative appointments, etc.
 - 1.3. Correspondence between the employee and division office.
 - 1.4. Materials respecting professional development and performance.
 - 1.5. Materials used for payroll purposes.
2. A personnel file shall not contain any anonymous items.
3. An employee's division office personnel record shall be readily available through the Superintendent or designate for the employee's review.
4. Employee personnel records shall be available to division office staff on a need-to-know basis.
5. Release of information to people not specified above will take place only when such release is authorized, in writing, by the employee.
6. If an employee challenges the accuracy of their personnel record, then the item in question shall be reviewed by the Superintendent or designate and either verified or corrected.
7. Where an employee wishes additional job-related information included in their file, the items may be added upon approval of the Superintendent or designate.
8. An employee shall be notified when performance related documents are placed in their file.
9. An evaluation file on a teacher may be retained by the principal. Once an evaluation is completed, a signed copy will be submitted to Human Resources and retained in the individual's personnel file at division office.

Reference:

- Education Act. AS.A 2012
- Freedom of Information and Privacy Act 2024
- Certification of Teachers Regulation 84/2019



LOCAL AUTHORITY PENSION PLAN

Background

The LAPP Corporation (LAPP Corp) is the legal trustee and administrator of the LAPP. Within the Alberta Local Authorities Pension Plan Corporation (ALAPP Corp) the Corporate Board and Sponsor Board are responsible for strategic guidance and Board support. This Administrative Procedure shall meet all provisions set forth by the LAPP determined by ALAPP Corp, and also those of Golden Hills School Division (GHSD). If anything in this Administrative Procedure conflicts with the governing legislation, the legislation will apply.

This administrative procedure is not intended to be inclusive of all LAPP provisions; for Plan details members should visit the Member section at www.lapp.ca or contact LAPP Member Services Centre.

Eligibility

Eligible staff shall participate in the LAPP; eligibility will be applied fairly and in accordance with pension legislation.

1. All non-teaching staff who are regularly scheduled to work 14 hours or more per week are eligible to participate in the LAPP with the exception of:
 - a. School bus drivers who are scheduled to work less than 30 hours per week
 - b. Non-teaching staff who are substitute or casual
 - c. Retirees
2. Teachers contribute to the Alberta Teachers' Retirement Fund (ATRF), with the exception of substitute and retired teachers, as defined by the ATRF regulations. Teachers (ATRF members) are not eligible to participate in the LAPP.
3. For eligible staff, participation in the LAPP is mandatory.
4. The date of participation in the LAPP shall be the same date as the staff member meets the eligibility criteria; unless this is delayed for up to one year during the probationary period.

The Pension Plan

The Local Authorities Pension Plan (LAPP) is a defined benefit pension plan. A LAPP pension at retirement will be based on a member's:

- Length of pensionable service; and
- Highest five-year average pensionable salary.

LAPP is financed based on member and employer contributions and by investment earnings. A member's contributions are based on a percentage of their salary and are made through payroll deductions; the employer's contributions are one percent more than the member contribution.

Pensionable Service

Pensionable service is defined as the years of service during which you contribute to this pension plan, plus any such service recognized from a transfer or purchase of optional service. Minimum and maximum pensionable service may apply.

Pensionable service shall be earned according to the following arrangements:

POSITION / CLASS	Pensionable Service Earned in one Calendar Year (based on Full-time Employment)	Full-Time Employment Hours per Week
CUPE STAFF	0.8333 (10 months pensionable service)	30 - 37.5 hrs./week as scheduled
EDUCATIONAL ASSISTANTS	0.8333 (10 months pensionable service)	32.50 - 40 hrs./week as scheduled
CARETAKERS	1 year	36.25 – 40 hours / week as scheduled
MAINTENANCE	1 year	
BUS SHOP	1 year	
ALL OTHER CLASSIFIED STAFF	1 year	

** Part-time staff will have Pensionable Service Earned pro-rated based on the part-time equivalency.*

Working Year (Fiscal year of Plan)

The working year shall be defined as the calendar year.

1. Leave without Salary
LAPP members, who take an approved leave without salary, may add that period of leave to their pensionable service either by making pension contributions while on leave without salary, or upon return from that leave.
2. Leave with Partial Salary
LAPP members, who take an approved leave with partial pensionable salary, are still required to make pension contributions.

Salary Procedure

1. Pensionable salary is defined as the basic pay for the performance of regular duties; this shall include approved Acting Pay.
2. Where a member is:
 - receiving benefits from an approved long-term disability income plan,
 - receiving temporary Workers' Compensation disability payments,
 - on Leave without Salary, or
 - on Leave with Partial Salary,

the salary being earned immediately before the member commenced to receive those benefits or go on that leave is used to calculate contributions; this may be subject to any adjustments applicable to the class of employees the member was in.
3. Not all pay an employee receives in addition to regular pay, will be considered pensionable (not eligible for pension contribution) such as expense allowance payments or overtime pay. For more information on what is considered pensionable salary visit www.lapp.ca.

Income Tax Treatment

Member contributions to LAPP are tax deductible; pension contributions and pension adjustment are reported on your T4 slip. Your pension adjustment is used by the Federal Government to determine the maximum you can contribute to your RRSP.

LAPP Plan Information

Members should visit www.lapp.ca or contact LAPP Member Services Centre for further plan details. LAPP Member Handbook is available at https://www.lapp.ca/assets/lapp/files/publications/lapp_member_handbook.pdf

Employer Compliance

The Plan requires that an independent auditor or accountant conduct a compliance review at a minimum of once every three years. During this process, the auditor or accountant examines the employer's records, policies and procedures relevant to pension processes to confirm the accuracy and integrity of the data submitted and processes followed.

DRAFT



VOLUNTEERS

Background

Golden Hills School Division believes that volunteers can have a significant and positive impact on the educational environment and so encourages their involvement in schools.

Procedures

1. The school staff may arrange for volunteers to work with students or in the school.
2. The school principal must approve all school volunteers. That approval may be rescinded by the principal at any time.
3. In circumstances where volunteers have unsupervised contact or are a primary supervisor of students, the principal must establish additional procedures for the approval of those volunteers. This must include a criminal record check with a vulnerable sector check.
4. Principals will communicate with parents how to properly complete criminal record check with a vulnerable sector check in order to volunteer in school. Volunteers in a supervisory role must submit an updated criminal record check and vulnerable sector check every 5 years.
5. The principal shall ensure that there is a procedure in place for the orientation of volunteers who are working in the school on a regular basis. Volunteers shall be made familiar with school expectations including matters of confidentiality.
6. The list of approved volunteers and documentation shall be kept on file in the school office. Records shall be kept in accordance with [AP 181: Administrative Records](#).
7. Approved volunteers must notify the principal of any occurrences that may result in changes to their criminal record or vulnerable sector information.
8. Volunteers are insured under the division's liability insurance policy only while they are acting within the scope of their duties as assigned by the teacher or principal.
9. Volunteer coaches, supervisors for extra cocurricular activities are discussed [AP 491: Volunteer Coaches Supervisors for Extra-co-curricular Activities](#).

Reference:

- Education Act. AS.A 2012
- Freedom of Information and Protection of Privacy Act

Required by all school VOLUNTEERS -- Criminal Record Check with Vulnerable Sector Check

Dear Parents/Guardians,

In accordance with the Golden Hills School Division Administrative Procedure 490 Volunteers, [SCHOOL NAME] will continue to support screenings for our volunteers. Section 490.3 states that, "The Principal must establish procedures for the approval of all volunteer positions in a school. **This must include a Criminal Record Check with Vulnerable Sector Check.** The vulnerable sector check is required, as school volunteers may serve as the primary supervisor, or have unsupervised contact with students from time to time in the course of their duties.

Parents/guardians will be responsible for letting the school know if anything changes after the check has been submitted to the school.

The RCMP is aware of this policy and there is no charge to have these checks done for school volunteers. You must make your request at the RCMP detachment within the community where you reside. When you go to the RCMP station you will be given a Criminal Record Check form to complete. Please check the box that requests a Vulnerable Sector Check. The RCMP will require you to produce this Principal letter and two pieces of identification, one of which must include your picture. We are asking that parent/guardian volunteers/other volunteers try to have their forms ASAP but they can be brought in at any time during the year. We are fortunate to have parents who are very involved in the education of their children and we are sure that you will appreciate this measure is being taken solely for the safety of your children while they are in our care.

Thank you for your cooperation.

Sincerely,

[SIGNATURE LINE]

[NAME OF PRINCIPAL AND SCHOOL]

You must take with you:

- This letter PLUS Two pieces of ID (see below)**

The RCMP Detachment in Drumheller is located at 75 Riverside Dr E.
The RCMP Detachment in Gleichen is located at 508 4 Ave
The RCMP Detachment in Strathmore is located at 500 Westlake Road.
The RCMP Detachment in Three Hills is located at 719 2 St N.

Two pieces of ID will be required; one must be a Photo ID.

♦ *Acceptable ID is as follows: Alberta Motor Registries ID (i.e. Driver :S License, Learner :S & Identification Card); Birth Certificate; Alberta Health Care Card; Passport; Immigration ID Card; Citizenship Card; Indian Status Card; Firearm Card; Permanent Residence Card; National Defense Card*

♦ *Unacceptable ID is as follows: Social Insurance Card; Student ID; Credit Cards; City of Edmonton License Card; Blue Cross Card*

[DATE]

RE: CRIMINAL RECORD CHECK WITH VULNERABLE SECTOR CHECK FOR VOLUNTEERING IN SCHOOLS

To whom it may concern,

The person listed below has requested to serve as a volunteer at [SCHOOL NAME]. In accordance with Golden Hills School Division Administrative Procedure 490 Volunteers, as they will be in a position of trust and authority may have unsupervised contact and serve as a supervisor for students from time to time during the course of their duties, the school division requires a Criminal Record Check with Vulnerable Sector Check before volunteering in the school.

Thank you in advance for supporting this request. If you have any questions or require further information, please contact me at the school.

Sincerely,

[SIGNATURE LINE]

[NAME OF PRINCIPAL AND SCHOOL]

[TO BE FILLED OUT AT THE SCHOOL PRIOR TO GIVING THE LETTER TO VOLUNTEER]

NAME OF VOLUNTEER: _____

ADDRESS: _____

DATE OF BIRTH: _____