

public agenda

Regular Meeting of the Board of Trustees

November 26, 2024
11:00 a.m.

Multipurpose Room,
Education Centre
1221 8 Street SW,
Calgary, AB

R-1: Mission |

Each student, in keeping with their individual abilities and gifts, will complete high school with a foundation of learning necessary to thrive in life, work and continued learning.

Conflict of Interest reminder: Trustees must disclose any potential pecuniary interest in any matter before the Board of Trustees, as set forth in the agenda as well as any pecuniary interest in any contract before the Board requiring the Board's approval and/or ratification.

Time	Topic	Who	Policy Ref	Attachment
11:00am	1 Call to Order, National Anthem, Acknowledgement of the Land and Welcome	Chair		
	2 Consideration/Approval of Agenda	Board	GC-2	
	3 Awards and Recognitions		GC-3	
	3.1 ASBA Innovation and Excellence Award	Chair		
	4 Results Focus			
	5 Operational Expectations			
	6 Public Comment [PDF]		GC-3.2	
	Requirements as outlined in Board Meeting Procedures			
	7 Matters Reserved for Board Information		GC-3	
	8 Matters Reserved for Board Decision	Board	GC-2	
	8.1 2023-24 Year End Financial Results and Audited Financial Statements		OE-4	Page 8-169
	8.2 Annual Education Results Report 2023-24	Board	R-1, OE-5,8	Page 8-1
	8.3 Board Meeting Minutes			
	• Regular Meeting held October 15, 2024			Page 8-163
	9 Consent Agenda	Board	GC-2.6	

Time	Topic	Who	Policy Ref	Attachment
9.1	Items Provided for Board Decision			
9.1.1	OE-4: Treatment of Employees – Annual Monitoring <i>(That the Board of Trustees approves that the Chief Superintendent is in compliance with the provisions of OE-4: Treatment of Employees.)</i>		BCSR-5; OE-1,7	Page 5-1 (Nov. 5/24)
9.1.2	Meeting Minutes <ul style="list-style-type: none"> Regular Meeting held September 24, 2024 Regular Meeting held October 29, 2024 <i>(That the Board of Trustees approves the Minutes of the Regular Meetings held September 24 and October 29, 2024.)</i>			Page 9-1 Page 9-59
9.2	Items Provided for Information			
9.2.1	Correspondence		OE-7	Page 9-7
9.2.2	2023-24 Fourth Quarter Budget Variance Report		OE-5	Page 9-45
	Private Session			
	Termination of Meeting			
	Debrief	Board	GC-2.3	

Notice |

This public Board meeting will be recorded & posted online.
Media may also attend these meetings.
You may appear in media coverage.

Information is collected under the authority of the Education Act and the Freedom of Information and Protection of Privacy Act section 33(c) for the purpose of informing the public.

For questions or concerns, please contact:
Office of the Corporate Secretary at corpsec@cbe.ab.ca.

**report to
Board of Trustees**

2023-24 Year End Financial Results and Audited Financial Statements for the Calgary Board of Education

Date	November 26, 2024
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Board of Trustees' Audit and Risk Committee
Purpose	Decision
Originator	Trustee Marilyn Dennis Chair, Audit and Risk Committee
Governance Policy Reference	GC-3: Board Job Description GC-5: Board Committees GC-5E: Audit and Risk Committee Terms of Reference OE-5: Financial Planning
Resource Person(s)	Brad Grundy, Superintendent Finance/Technology Services, Chief Financial Officer, Corporate Treasure Tanya Scanga, Director, Corporate Financial Services Patricia Minor, Corporate Secretary

1 | Recommendation

It is recommended:

- THAT the Board of Trustees approves the Financial Results of the Calgary Board of Education for the year ended August 31, 2024, including the Audited Financial Statements for the year ended August 31, 2024 and the Independent Auditors' Report dated November 26, 2024, for submission to the Minister of Education.



In accordance with section 138 of the *Education Act*, the Board of Trustees must appoint an auditor. The Board of Trustees appointed KPMG LLP, who has now completed their examination of the 2023-24 financial statements.

The auditors' professional opinion on these financial statements is included in the unsigned Independent Auditors' Report, dated November 26, 2024, and will be signed following approval of the Financial Results by the Board of Trustees.

Pursuant to section 139(2)(b) of the *Education Act*, the board must send to the Minister, on or before November 30 in each year, copies of:

- (a) the board's financial statements,
- (b) the auditor's report on the board's financial statements, and
- (c) any written communication between the auditor and the board respecting the systems of internal control and accounting procedures of the board.

Pursuant to section 142 of the *Education Act*, the Board of Trustees has established an Audit and Risk Committee with the following responsibilities that specifically apply to the audited financial statements:

- Review the CBE's audited financial statements including Management's discussion and analysis and make recommendation(s) to the Board of Trustees.
- Review the external auditor's annual findings report including any significant problems encountered in performing the audit, the contents of any Management letters issued by the external auditors and Management's response thereto, and any unresolved significant issues between Administration and the external auditors that could affect the financial reporting of the Division.

The Audit and Risk Committee has reviewed copies of the above documents, and has discussed all of these documents with the auditors and with senior Administration. The Committee recommends that the Board of Trustees approves the Financial Results and the Independent Auditor's Report thereon, as submitted. Board approval of the financial statements is a requirement of the *Education Act*.

ATTACHMENTS

- Attachment I: Financial Results of the CBE, including the Audited Financial Statements, for the year ended August 31, 2024, and including the Independent Auditors' Report thereon, dated November 26, 2024.

Financial Results 2023-24

For the Year Ended August 31, 2024



learning | as unique | as every student

1221 - 8 Street S.W.
Calgary, AB T2R 0L4



**Calgary Board
of Education**

1. Overview

The CBE's Management Discussion and Analysis (MD&A) provides a summary of key activities that occurred during the 2023-24 school and fiscal year. The MD&A provides the strategic and operational context in which to consider the information presented in the audited financial statements and sets the direction for moving forward into the 2024-25 school year.

The MD&A should be read along with the Calgary Board of Education's (CBE) [Budget Report for 2023-24](#) which sets out the budget as submitted to Alberta Education in May 2023 for the school year beginning Sept. 1, 2023. Readers should also review the CBE's Fourth Quarter Budget Variance Report to gain a detailed understanding of how actual events varied from the Budget submission.

The Consolidated Financial Statements and the accompanying notes for the fiscal and school year ended Aug. 31, 2024 reflect all activities that occurred during the 2023-24 school and fiscal year.

The CBE guides its work with students, families, communities, and employees through the CBE mission: *"Each student, in keeping with their individual abilities and gifts, will complete high school with a foundation of learning necessary to thrive in life, work and continued learning."*

The CBE's planning documents are created in alignment with our values:

- Students come first
- Learning is our central purpose
- Public education serves the common good

The 2021-24 Education Plan provides information on the CBE's strategic plans and the Annual Education Results Report is a summary of the results achieved in alignment with the Education Plan. The expenditures are in alignment with the Board of Trustees' priorities of achievement, equity and well-being.

The Consolidated Financial Statements, along with the MD&A and related Alberta Education schedules, undergo a thorough review by the CBE's external auditors, KPMG LLP as well as the CBE's Audit and Risk Committee. These external reviews provide assurance on the information provided to the Board of Trustees, Alberta Education, and the public. The Board of Trustees will subsequently approve the documents based on the recommendation of the Audit and Risk Committee.

Following approval, the Audited Consolidated Financial Statements and associated schedules are submitted to Alberta Education by Nov. 30, as mandated by the *Education Act*.

2. Economic and Operating Environment

Operating Environment

The Calgary Board of Education is the largest school district in Western Canada, providing education to a diverse range of students. The CBE welcomes all students and offers a wide range of programs and support to meet the learning needs and interests of each student.

In the 2023-24 academic year, the CBE served over 141,000 students, reflecting the continued growth in the province and specifically, in Calgary.

The following summary provides an overview of the CBE's composition at the end of June 2024.

- 42,100+ students learning English as an Additional Language
- 27,850+ students with identified special education needs
- 6,175+ Indigenous students
- 26,575+ learners in Alternative Programs including Alternative Language Programs
- 4,950+ students attending Unique Settings and Specialized Classes

*note that students may fall in multiple categories

Government Support

The Government of Alberta, largely through the Ministry of Education (Alberta Education), funds and regulates most facets of the provincial school system. Alberta Education provides over 90 per cent of the funding the CBE receives. The funds are allocated based on a funding allocation formula that features a Weighted Moving Average calculation of funded student enrolment (Appendix I).

Significant Growth Impacts

The CBE experienced significant growth in the number of students in the last two school years and that growth continues into the 2024-25 school year. The growth of 15,000 students over two years is enough to fill 25 elementary schools. This growth continues to bring an increased level of complexity as the CBE welcomes increasing numbers of newcomers to Canada. The combination of increased growth and increased complexity has had a material impact on CBE programs and services and affects almost every area of the CBE.

3. Fiscal Year Results

The CBE's annual operating deficit for the 2023-24 year is \$4.8 million and represents 0.3 per cent of total annual CBE expenditures. The CBE is committed to maximizing the funding received from Alberta Education to support students enrolled in 2023-24. The annual operating deficit is a negative variance of \$4.8 million from the CBE's balanced budget submitted for 2023-24. It is also an improvement of \$0.2 million from the forecasted \$5.0 million deficit from the third quarter variance report.

Year-over-Year Highlights

Major changes in the 2023-24 year compared to the 2022-23 year include:

- In 2022-23, the CBE recorded a \$20 million receivable for funding as more students were counted on September 30, 2022, than the number of students calculated for funding purposes. There was no receivable/payable for the 2023-24 as the enrolment count was very close to projections.
- Collective agreements with all non-ATA unions were settled in the year for a total cost of \$8.6 million. These agreements are not funded by Alberta Education and increased costs in the 2023-24 year.
- An overall increase in costs across the system continues to grow related to inflationary pressures and enrolment growth.
- The requirement to follow a new PSAS accounting standard (PS 3160) resulted in a write-down of P3 assets and associated accumulated depreciation. The value of the P3 contract changes as a direct result of using the government borrowing rate versus the implicit interest rate in calculation and therefore a write-down is required.

Consolidated Financial Results

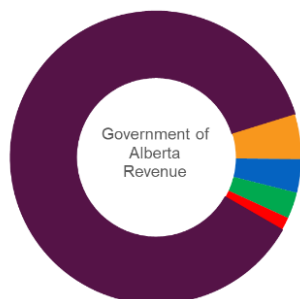
CBE's consolidated financial statements (which include the operations of Education Matters, a fund raising entity) are presented in accordance with Public Sector Accounting Standards (PSAS) and in the format prescribed by Alberta Education.

Expenditures reported in the Consolidated Financial Statements are grouped based on the lines of service (expenditure blocks) provided and activities performed by the CBE. The expenditure block method is required by Alberta Education and often results in the combining of school-based and central support activities.

To support transparency, an alternate view of expenditures and full-time equivalents (FTE) are presented below with comparative figures and in Appendix II for schools and service units. This view is commonly presented in the CBE's Budget reports and provides additional detail as to the specific types of expenditures that were made during the year.

Revenue

Government of Alberta Revenue



	Actuals 2023-24 (in \$000s)	Actuals 2022-23 (in \$000s)	Increase/ Decrease (in \$000s) %	
Alberta Education funding	1,252,187	1,169,190	82,997	7.1%
Alberta Teacher Retirement Funds (ATRF)	70,882	67,096	3,786	5.6%
Alberta Infrastructure	53,152	49,904	3,248	6.5%
Safe Return to Class Fund	-	-	-	-
Student transportation	51,371	39,162	12,209	31.2%
Infrastructure Maintenance and Renewal (IMR)	18,319	19,828	(1,509)	(7.6%)
Other Government of Alberta	-	99	(99)	(100.0%)
Other Alberta school authorities	299	324	(25)	(7.7%)
Government of Alberta revenue	1,446,210	1,345,603	100,607	7.5%

The CBE allocated \$1,252.2 million or 86.6 per cent of total Government of Alberta funding of \$1,446.2 million toward providing teaching and learning in CBE classrooms. The CBE allocates those funds to best support teaching and learning activities focusing on student achievement, equity, and well-being based on the local context, student needs, and provincial requirements. Student achievement is the evidence of the CBE's work.

The remaining 13.4 per cent of the Government of Alberta funding is allocated to instructional support. These funds are not directly tied to students and their learning but are flow-through funds designated for transportation and maintaining learning facilities.

These instructional support items include:

- \$70.9 million – Alberta Teachers' Retirement Fund (ATRF) is a flow-through transaction whereby funds received are designated for payment to the ATRF.
- \$51.4 million – Student transportation funding is restricted to the provision of student transportation.
- \$53.2 million – As facility capital projects are amortized (expensed) throughout their estimated useful life, a corresponding amount of Alberta Education revenue is recognized to show that provincial funding fully offsets the cost of the projects, including the related amortization.
- \$18.3 million – Infrastructure Maintenance and Renewal (IMR) funding is provided by the province to ensure that the health, safety, and essential upgrading needs of facilities are met.

The net increase in Government of Alberta revenue of \$100.6 million compared to prior year is the result of the following increases/decreases:

Increases:

- \$114.8 million provincial grant funding based on higher than forecasted enrolment;
- \$15.1 million ATA salary increase settlement cost;

- \$12.2 million increase in transportation funding as a result of higher enrolment;
- \$6.9 million CBE's enrolment growth is within range to qualify for additional Supplemental Enrolment Growth Grant;
- \$6.2 million exceptional funding for classroom complexity grant not received in the prior year;
- \$3.8 million increase in ATRF flow through funding. This is a flow-through revenue with offsetting expense. These amounts are determined by parties external to the CBE; and
- \$0.6 million top-up funding to support increased cost of school nutrition program.

Decreases:

- \$51.5 million elimination of bridge funding, pandemic grant;
- \$4.6 million elimination of Displaced Ukrainian student grant;
- \$2.1 million decrease in Learning Disruption Grant to assist in Grades 1 - 4 learning delays because of the pandemic; and
- \$0.8 million timing of Adolescent Mental Health Services grant rather than lump sum payment.

Non-Government of Alberta Revenue



	Actuals 2023-24	Actuals 2022-23	Increase/ Decrease	
	(in \$000s)	(in \$000s)	(in \$000s)	%
Fees revenue	54,403	49,461	4,942	10.0%
Other sales & services	23,797	18,793	5,004	26.6%
Gifts & donations	15,983	8,429	7,554	89.6%
Rental of facilities	4,071	3,557	514	14.5%
Investment revenue	11,639	9,244	2,395	25.9%
Federal government & first nations	1,113	1,285	(172)	(13.4%)
Fundraising	1,619	1,224	395	32.3%
Other revenue	697	330	367	111.2%
Gains on disposal of tangible capital assets	-	35,123	(35,123)	(100.0%)
Total Non-Government of Alberta Revenue	113,322	127,446	(14,124)	(11.1%)

The CBE received a total of \$113.3 million in non-Government of Alberta revenue, a decrease of \$14.1 million from the prior year. Non-Government of Alberta revenue is raised in schools and is inherently variable year-to-year based on school decisions, the state of the local economy, and the varying needs of students in the school community.

Non-Government of Alberta revenue decreased due to:

- \$35.0 million decrease in gain on sale of three properties in prior year. No properties were sold in 2023-24.

This decrease is partially offset by:

- \$10.8 million in school-generated funds (with offsetting expense) as school activities return to pre-Covid levels;

- \$3.6 million in solar rebate revenue;
- \$2.6 million increase in lunch supervision and student supplies fees due to increase in enrolment;
- \$2.4 million increase in investment revenue due to higher interest rates;
- 1.0 million increase in International student enrolment; and
- \$0.5 million increase due to the return of daily rental permits.

Fees

The CBE charges fees for goods and services that enhance the learning experience but are not funded by Alberta Education. This is in accordance with the *Education Act* and related fee regulations. The CBE determines the proposed fees during its spring budget planning and they are used solely for their intended purpose. Annually, schools gather feedback from parents on school development plans, school budgets and schools. This feedback helps shape planning for the following year. Any leftover funds from fees are either refunded or put into a reserve to stabilize future fees. Central fees were maintained at the same rate as prior year to address affordability pressures many families are facing.

The CBE values accessibility to education and, therefore, offers a waiver process to students unable to pay their fees. In total, \$3.8 million (\$3.4 million - 2023) in waivers were granted with \$2.6 million (\$2.1 million – 2023) specifically for lunch supervision. The CBE's goal is to ensure no student is denied access to their public education due to an inability to pay a fee. Appendix III provides additional information on centrally managed fees.

Calgary Board of Education

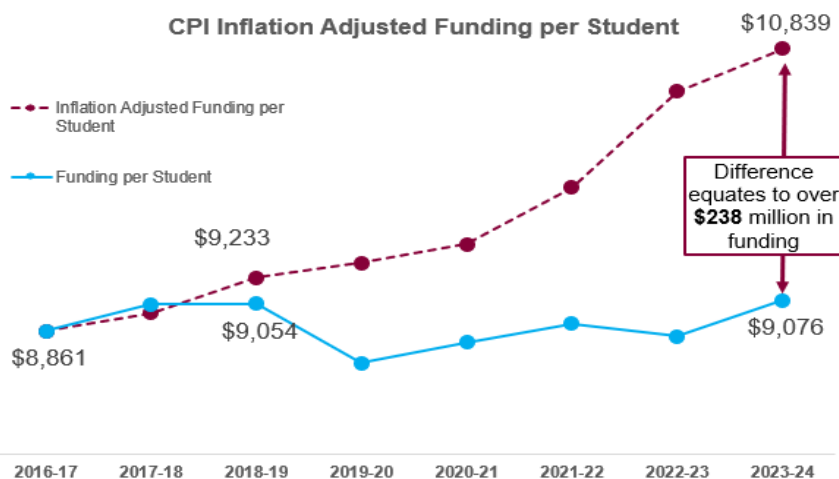
Alberta Education Funding Per Student

Funding per student is calculated based on total revenue (adjusted) received from Alberta Education divided by actual students as of end September of the school year. Total revenue (adjusted) is total revenue less targeted funds including:

- Alberta Teachers' Retirement Fund;
- Student transportation;
- Infrastructure Maintenance and Renewal;
- Capital Maintenance and Renewal; and
- Expended Deferred Capital Revenue .

These targeted funds are removed from the per-student funding calculation as they are not available to directly support teaching and learning in the classroom. That is, the targeted funds cannot be used to hire and deploy additional school-based staff.

Maintaining funding levels to keep pace with the rate of inflation has a significant impact on the adequacy of the funding provided.



One-time funding that is not expected to continue in future years has been removed from the calculations above. Examples of this type of funding are Bridge, Safe Return to Class and COVID-19 Mitigation in past years.

Expenses

Expenses by Account and Category

	Actuals 2023-24	Actuals 2022-23	Increase/ Decrease	
	(in \$000s)	(in \$000s)	(in \$000s)	%
Certificated salaries and benefits	932,705	863,651	69,054	8.0%
Non-certificated salaries and benefits	281,256	254,102	27,154	10.7%
Supply and services	251,187	229,169	22,018	9.6%
Amortization expenses	88,954	81,227	7,727	9.5%
Other (uncollectible accounts and waivers)	7,695	6,271	1,424	22.7%
Interest and finance charges	2,514	2,200	314	14.3%
Total expenses	1,564,308	1,436,621	127,687	8.9%

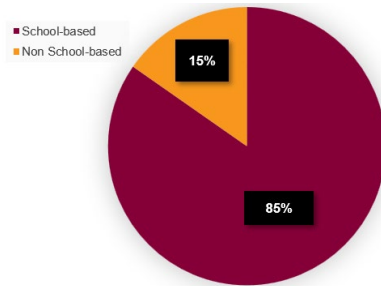
Overall expenditures in 2023-24 were \$1,564.3 million, which is an increase of \$127.7 million, or 8.9 per cent compared to the prior year.

Year-to-year changes were as follows:

- \$75.8 million increase in salary and benefits for both certificated and support staff. Staff levels increased to accommodate student learning needs based on actual enrolment;
- \$11.5 million increase in school activity/event costs with matching revenue from school generated funds;
- \$8.6 million increase in collective bargaining settlement costs;
- \$5.3 million increase to support enrolment offset by Supplemental Enrolment Growth Grant;
- \$3.7 million increase in ATRF flow-through expense with offsetting revenue;
- \$1.9 million targeted Learning Disruption Grant received to mitigate pandemic-related learning disruptions;
- \$0.7 million increase in international student enrolment;
- \$6.2 million additional costs associated with increased transportation;
- \$2.6 million net IT, maintenance and repair increase;
- \$2.3 million net utility and insurance increase;
- \$7.5 million increase in amortization; and
- \$1.6 million increase in uncollectible, waivers and interest charges.

Staff and Full-Time Equivalents (FTEs)

The CBE employs more than 16,000 individuals. This makes the CBE one of the largest employers in the City of Calgary and a significant economic generator for the community. Over 10,000 full-time equivalents (FTE) are considered permanent staff and are accounted for as full-time equivalents.



Salaries and benefits, primarily for teachers, account for the largest portion of the funds allocated by the CBE. In fact, they make up 78 per cent of total expenditures. As a result, any changes to provincial funding has an immediate and direct impact on staffing levels.

With rising enrolment, negotiated wage rate increases, salary grid movement, and the need for additional staff to support the growing number of students with complexity, there is continued pressure on the CBE budget. This pressure is further impacted by funding that has remained static on a per-student basis. As a result, the number of school-based FTEs has not always increased at a rate equal to enrolment growth. In most cases, staffing levels have been adjusted to align with provincial funding. This places upward pressure on the ratio of students to school-based staff.

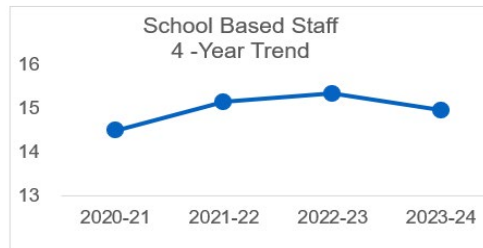
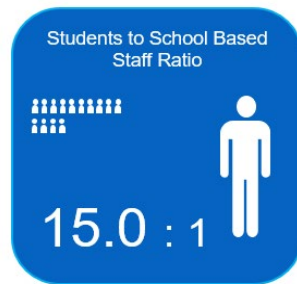
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Students per FTEs

Every staff member is critical to supporting a student’s path to success. While funding allocation decisions prioritize schools and classrooms, the reduction or elimination of non-school based supports has a direct impact on the programs and services available to support students.

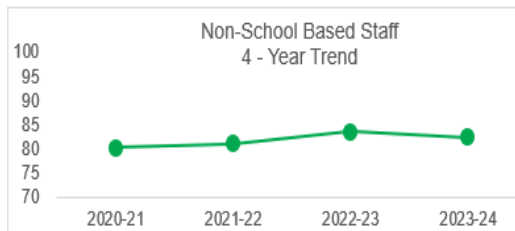
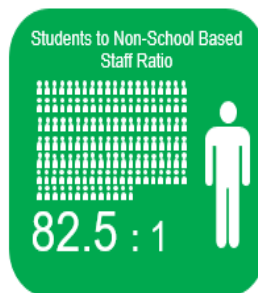
The table illustrates the average number of CBE students per one school-based staff and one non-school-based staff.

School-based staff includes certificated staff such as principals, teachers, and learning leaders. It also includes non-certificated school-based staff including educational assistants, library assistants, school secretaries, and behaviour support workers.



For 2023-24, students to school-based FTE ratio decreased slightly which means each staff member has fewer students than in prior year.

Staff in service units who work directly in schools, such as facility operations staff, trades staff, centrally managed school supports including school technology support specialists, psychologists, speech-language pathologists, and a range of other supporting professionals are included in the non-school based staff as well as all other staff not mentioned as school-based.



The ratio of students to non-school-based FTEs is not as closely tied to enrolment growth as school-based staffing levels. Since resource allocations are prioritized to schools, central support staffing does not directly keep pace with enrolment growth.

Capital Expansion and Renewal

The CBE receives funding for capital assets through three main sources. Examples of the types of projects supported by capital funding, by source, are listed below:

Alberta Infrastructure	Alberta Education	Board Funded
<ul style="list-style-type: none"> • Funding specific, new, modernized schools through targeted grants • Largely funds modular classroom additions 	<ul style="list-style-type: none"> • Infrastructure Maintenance Renewal (IMR) • Capital Maintenance and Renewal (CMR) • Playgrounds 	<ul style="list-style-type: none"> • New school commissioning • IT infrastructure • Student Information System • Electronic device upgrades

*One-time capital funding for playgrounds is only provided when a new school is constructed. Alberta Infrastructure and Alberta Education funded projects are called supported capital project. Board funded projects are called unsupported capital project.

Total additions to tangible capital assets of \$26.6 million in 2023-24 comprised of:

- \$4.3 million for North Trail commissioning (typical commissioning costs for a high school are \$9-10 million. Additional expenditures are expected as part of school start-up)
- \$4.8 million for board-funded commissioning in various schools;
- \$24.7 million in IMR and CMR capital projects completed at various schools;
- \$27.2 million for IT infrastructure, IT equipment renewal, Oracle upgrade, school lighting system upgrade, ground equipment and landscaping in various schools;
- \$4.0 million for furniture fixtures and equipment in various schools; and
- \$2.0 million for playground and solar power system in various schools.

The increase is offset by:

- \$40.4 million P3 school adjustment to align the borrowing cost to the Government's borrowing rate in accordance with PS 3160.

Reserve Highlights

As per Alberta Education, operating reserves must be maintained within the following ranges as a percentage of prior-year expenditures:

- Maximum: 3.2 per cent (6 per cent for 2024-25)
- Minimum: 1 per cent

Any operating reserve balance, in excess of the operating reserve maximum, will be recovered by Alberta Education through an equivalent reduction from the remaining scheduled payments of the next school year.

The Aug. 31, 2024, operating reserves balance of \$45.4 million is an increase of \$7.5 million from \$37.9 million as of Aug. 31, 2023.

Operating Reserve Levels (\$000s)	
Total 2022-23 expenditures	1,436,620
August 31, 2024 operating reserve balance	45,359
Percentage to prior year expenditure	3.2%

The CBE has adequate operating reserves at 3.2 per cent to total prior year expenditure to address most non-grant funding risks and emergent operational needs. The CBE's ability to access those operation reserves is constrained, however, by the CBE's available Accumulated Surplus from Operations. For the 2024-25 fiscal year the Accumulated Surplus from Operations is \$1.535 million.

In alignment with the Board of Trustees [Operational Expectations](#) policy, operating reserves can be used to support one-time expenditures in support of teaching and learning.

Capital Reserves

The Aug. 31, 2024, capital reserves balance of \$73.8 million represents a decrease of \$5.2 million from the \$79.0 million as of Aug. 31, 2023. Capital reserves are funds designated for future board-funded capital asset acquisitions. In light of the age of CBE facilities, the need for additional learning spaces, and school facilities currently under construction, the CBE believes this is a reasonable level of capital reserves.

The estimated replacement cost of the CBE's 250+ schools is approximately \$6.8 billion. Accordingly, the CBE's capital reserves represent about 1.0 per cent of the estimated replacement value.

Deferred Maintenance / School Utilization

Every year, the CBE invests in repairing and replacing major building components such as windows, roofs, HVAC systems, paint, and exterior cladding to ensure that our facilities continue to meet or exceed all regulatory requirements. This investment is necessary to provide a safe and healthy learning and working environment.

Currently, 56.7 per cent (144 out of 254) of CBE-owned school buildings are at least 50 years old. Within the next ten years, over 70.5 per cent (179 out of 254) will be 50 years of age or older. Attending to the maintenance of schools contributes significantly towards the goal of providing safe spaces that support and promote learning.

The Infrastructure Maintenance & Renewal (IMR) grant and Capital Maintenance & Renewal (CMR) grant are sources of funding for major capital projects in existing schools. The funding provided by Alberta Education can be used to directly target facility renewal, deferred maintenance, and lifecycle replacement of critical building systems.

Over the last ten years, the CBE has received an average of \$36.9 million per year in IMR/CMR grants and \$12.3 million per year in major capital projects for existing schools, for a total investment of roughly \$49.2 million per year. Of note, the estimated replacement value of CBE school facilities stands at \$6.8 billion (excluding P3 schools) and the industry standard for major maintenance and renewal is 1 to 2 per cent of the replacement value. Applying this standard, between \$67.8 million to \$135.7 million would need to be invested annually to prevent deferred maintenance from increasing further.

The CBE also receives an Operations and Maintenance (O&M) grant to provide for the ongoing heating, lighting, cleaning, and maintenance of schools. The government provides a higher per meter squared O&M grant for schools it considers well utilized (i.e. operating at or above 85 per cent utilization) and a lower per meter squared grant for schools that fall below the targeted utilization rate. When a school does not attract the higher O&M rate, funding must be drawn from the global budget to pay for recurring O&M expenses. As with IMR/CMR funding, O&M funding is also only provided for operational schools.

The [Three-Year System Student Accommodation Plan](#) identifies schools with high or low utilization rates and serves as an indicator to school communities that changes may need to happen in the future. The CBE identifies and notifies schools with student accommodation pressures (either high or low) based on the end-September enrolment count. Due to record enrolment in 2023-24, up to 35 schools were placed in overflow status during the year. Schools receiving overflowed students can benefit from increased O&M funding if their utilization rate rises above 85 per cent.

The [CBE Sustainability Framework](#), while not its primary focus, is another initiative that can result in lower O&M expenditures while concurrently offering students

learning opportunities by modeling behaviours that contribute to a sustainable future. In December 2023, the CBE hired an Energy Manager who is tasked with developing a comprehensive energy management and reduction strategy that includes:

- utility data analysis and benchmarking;
- negotiating long term energy contracts;
- building occupant awareness campaigns;
- developing energy standards for building retrofit projects;
- identify facility investments and initiatives that will have the largest energy & greenhouse gas (GHG) emissions impact per dollar spent; and
- energy management training for operations staff.

These initiatives will result in a reduction of energy use and GHG emissions and consequently, reduce costs. The CBE also continues to manage and reduce its waste, recycling and organics streams resulting in reduced and avoided costs by sending less waste to landfills.

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4. Financial Health Indicators

Through the Financial Health Matrix, administration provides the Board of Trustees and the community with summary information about the CBE's financial health and any risks related to achieving its Results policies and outcomes set out in the CBE's Education Plan.

The CBE's Financial Health Matrix can be found in Appendix IV.

As the CBE continues to adjust the financial health matrix to show the most relevant financial information. This year, for example, we have added information on the CBE's Accumulated Surplus from Operations. The factors provide a way to assess the CBE's financial health in the short-term (current school year), medium-term (current year and next two school years), and long-term (beyond the next three years).

5. Areas of Financial Risk

The CBE, like any organization, is subject to a range of risks in the pursuit of its mission. While the highly regulated nature of the public education sector assists with risk mitigation, it does not eliminate risks.

As an organization, the CBE is risk averse when it comes to actions or activities that may impact the health, well-being, and safety of students and staff. Similarly, as a publicly funded and accountable entity, the CBE works to manage risks down to an appropriately low level related to the organization's financial standing and public reputation.

With a commitment to student achievement, equity, and well-being, the CBE looks to continually improve even as student complexity rises. This means maintaining a focus on foundational outcomes and allocating resources in a manner that ensures each student can reach their potential. At the same time, the CBE looks to be innovative and responsive to the needs of the community and broader workforce.

Some of the CBE's major areas of financial risk are outlined below.

Accumulated Surplus from Operations

The CBE is committed to maximizing the funding allocated to teaching and learning. Accordingly, the CBE "runs close to the line" when it budgets. We take great pains to ensure we invest the dollars received in the year on the students in the system for that same year.

Accumulated Surplus from Operations, or the ASO, reflects the sum of all past financial transactions and events undertaken by the CBE over time. Note, the Accumulated Surplus from Operations is distinct and different from the CBE's annual operating surplus or deficit.

Over the past four years, the CBE has consistently drawn down its ASO as it managed the myriad of operational issues that impact a public school division.

Some of those issues include inflationary cost pressures, the rising cost of labour, the record levels of enrolment growth, and the growing level of complexity with the student population. Similarly, the CBE needs to grow, maintain and sustain non-facility infrastructure while also finding ways to increase the amount of usable teaching and learning spaces. Addressing these issues has placed stress on the CBE's ASO balance.

Now, the CBE must take immediate action to begin rebuilding the ASO while carefully balancing the teaching and learning needs of students across the system.

That rebuilding work has already begun. Administration is carefully monitoring expenditures and maximizing the value it derives from each dollar spend. By the end of the 2024-25 school year CBE Administration expects that the ASO balance will turn the corner and begin to increase. Similarly, for the 2025-26 school year the CBE is committed to delivering an annual operating surplus. While this will have a modest impact on the students in CBE classrooms for that year, it will ensure the longer-term health and viability of the CBE.

The CBE's work to invest in its ASO will be impacted by the Government's decisions around funding public education. If per student funding increases in step with enrolment, inflation, and the increasing cost of labour, the CBE's journey will be shorter. If, however, funding continues at the 2018-19 levels experienced for 2024-25, that journey will be longer. That said, the CBE will continue to be guided by its values: Students Come First, Learning is Our Central Purpose; and Public Education Serves the Common Good.

Budgetary Pressures

The CBE is grateful the Government of Alberta has stayed true to its commitments by maintaining overall provincial funding for public education. However, education funding has not kept pace with rising enrolment, inflationary cost pressures and student complexity,

Enrolment continues to increase at rates above the funding provided using the WMA funding model. In addition to the enrolment growth, student complexity continues to grow. This means additional pressure to find solutions to maintain high quality public education expected by families, students, and staff.

Alberta Education has announced its intention to address funding through a different model for the 2025-26 budget cycle based on feedback received from school boards. To assist Alberta Education in this work the Board of Trustees provided the Minister with the fundamental principles that are necessary in any funding allocation model. Unsurprisingly, the principles begin with the adequacy of the funding. Enrolment growth, the cumulative impact of inflation, and the

increasing cost of labour have direct and immediate impacts on schools boards. The Board of Trustees will be looking for a funding model that addresses those three factors.

We look forward to learning more about these changes however it also brings an element of risk as the CBE is unaware of the impacts on the 2025-26 budget, at this time.

As always, the CBE will continue to make decisions that align the programs, services, and supports offered with the funding received. Budget allocations will also align to the Board priorities of achievement, equity and well-being and the CBE's Education Plan.

Collective Agreements

When dealing with collective agreements, negotiating with union partners can be difficult due to financial constraints and uncertainty. In Alberta, the government is responsible for bargaining collectively with the Alberta Teachers' Association. Since the ATA negotiations affect collective bargaining for other areas of the public education sector, the CBE will follow the government's approach to local bargaining.

The Calgary Board of Education (CBE) expects that all unions will continue negotiations during the 2024-25 school year. It is important to note that salaries and benefits comprise 78 per cent of the total CBE budget and over 90 per cent of employees within our 16,000 employees are part of a union. It is assumed that any increases related to the Alberta Teachers' Association (ATA) negotiations will be funded by Alberta Education. However, any increases for other unions have not been funded, and this will put pressure on the CBE budget.

Inflation and Cost Escalation

Like most organizations, the CBE is facing increasing costs due to inflation and general cost increases across all expenditures. While inflation has slightly cooled, the compounded inflation compared to four years ago is 15.2 per cent. This significantly affects the CBE's ability to stretch dollars to fund operations. Core inflation rates have been accounted for in the development of the 2024-25 budget. However, as inflation rates continue to rise, the budget will face greater pressure.

Despite this, the CBE has prioritized spending to minimize negative impacts on classroom teaching and learning.

The CBE has spent every dollar received in funding from Alberta Education in-year to support students, staff and system operations. This has resulted in a slight deficit position at year end and is 0.3 per cent of budgeted operating expenditures. In the long-term, it is not sustainable to continue to use reserves as cover shortfalls.

Although cost containment measures are in place, only 22 per cent of costs are within CBE's direct control, the remaining costs are related to Salaries and Benefits, the majority of which are negotiated by the Provincial Government.

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6. Outlook

The CBE will continue to maximize dollars directed to the classroom to support teaching and learning in alignment with the priorities set forth by the Board of Trustees and identified in the CBE Education Plan.

Financial Planning will continue to be aligned to managing growth in student population, the increase in student complexity and rising costs within the funding received.

CBE has seen a significant increase in student enrolment in recent years. Many families new to Calgary are choosing to enrol their children in CBE schools, and this trend is expected to continue in the coming years

The impacts of enrolment growth over the next ten years are documented in the [Ten-Year Student Accommodations and Facility Strategy 2024-2034](#). Record enrolment is putting pressure on the system, contributing to utilization concerns, growing class sizes, overflows, and longer bus rides. Accommodating record breaking enrolment growth within a portfolio of aging schools that require significant capital investment will continue to be a challenge for the CBE over the next ten years.

The City of Calgary's demographic projections indicate that Calgary expects to see a continuous population increase, driven by net migration, with an average yearly rise of around 4.9 per cent. This growth trend in Calgary is expected to continue over the next five years. Total enrolment growth hit a record high in 2023-24, and strong enrolment growth is anticipated to continue for at least the next four school years.

While rapid enrolment growth can be challenging, it also offers opportunities to enhance academic programming and operational efficiencies. School utilization rates are carefully monitored by CBE administration to ensure that students continue to have access to the best learning opportunities. Over the years, CBE has managed enrolment growth following its planning principles and processes. In addition, several solutions are being leveraged or explored to accommodate a growing student population including new school construction, modular units, replacement schools, additions to schools, modernization projects, solution projects, partnerships with external agencies, returning CBE space to the system, space optimization in existing schools, leasing space, and innovation in school programming.

Currently, system utilization is at 95 per cent. Approximately 75 schools are over 100 per cent utilized. In the short term, students may need to overflow from an overutilized school to a receiving school to support the learning needs of students in rapidly growing communities while benefitting school culture and increasing learning opportunities at the receiving school. Additionally, balancing school-to-school enrolment maximizes CBE's existing space and resources. Initiating overflows was one important strategy used in managing the rapid enrolment growth

experienced over the 2023-24 school year. In September 2024, 34 schools were in overflow.

The [Three Year School Capital Plan 2025-28](#) submitted in March 2024 included 21 new school construction projects and five modernization projects. Of those projects, 13 are site-ready. When the provincial government approves the construction of a new school, it can easily take three to four years before it opens. During the 2023-24 school year, the CBE has worked collaboratively with Alberta Infrastructure on the construction of a new middle school in Evanston. We also pursued the design and planning phases of construction for a new high school in Cornerstone, a new middle school in Saddle Ridge, and elementary schools in Evanston and Redstone. Additionally, the CBE undertook planning studies for the modernization of John G. Diefenbaker High School and Annie Gale School, and modernization pre-planning work for Sir John A. MacDonald School and A.E. Cross School. Work was also undertaken to relocate the Louise Dean School (LDS) within the Jack James High School; LDS opened its doors at the new site in October 2024. Lastly, the CBE commenced work on the addition of a total of 47 new modular classrooms and the relocation of 17 modulars approved during the 2023-24 school year.

As a government partner, the CBE is resolute in its determination to secure the necessary support, including additional funding, to ensure the continued success of its students.

The success of CBE students is evident. They continue to outperform provincial averages on many standardized assessments, demonstrating our commitment to ensuring foundational literacy and mathematics skills, fostering critical thinking, nurturing innovation, and preparing students for success in a competitive and ever-changing world. We aim to give students the skills and knowledge necessary for success in their careers, personal lives, and ongoing education and also encourage them to make meaningful contributions to society.

The CBE understands the financial and logistical challenges that come with the fast growth in student enrollment. Despite this, we are committed to providing a high-quality education for each of the 143,000+ students enrolled in September 2024. We remain focussed on being flexible, resilient, and dedicated to developing the leaders of tomorrow.

Finally, the CBE has implemented plans to increase its Accumulated Surplus from Operations. Currently sitting at \$1.535 million, the CBE will steadily increase this amount over the next two to three fiscal years. For 2024-25 the school year the CBE is intent on delivering an annual surplus of operations. Early planning is underway related to delivering an annual surplus from operations for 2025-26.

Appendices

Appendix I – Alberta Education Funding

Alberta Education Funding Formula
<p>Alberta Education’s Weighted Moving Average (WMA) funding allocation framework was created to provide school jurisdictions with a predictable amount of funding for the related school year based on student enrolment. With the introduction of the new funding framework for the 2020-21 school year, the WMA formed the basis of most provincial public education grants.</p> <p>A key component of the WMA funding framework is the smoothing of changes to enrolment using a three-year weighted moving average mechanism. That mechanism causes funded enrolment to lag actual enrolment for growing school divisions and, conversely, funded enrolment leads actual enrolment in school jurisdictions with shrinking enrolment.</p> <p>Under the WMA funding framework, school jurisdiction funding is adjusted in the following year for any differences between the number of students used for the basis of funding (funded enrolment) and actual number of students enrolled in the school jurisdiction (actual enrolment) as determined by a September enrolment count. Under the WMA funding framework, the funded enrolment will almost always vary from the actual enrolment.</p> <p>Projected enrolment is provided to Alberta Education in January and forms the basis for the allocation of Alberta Education grant funding. The actual enrolment is determined based on the annual end of September student count.</p>

Calgary Board of Education

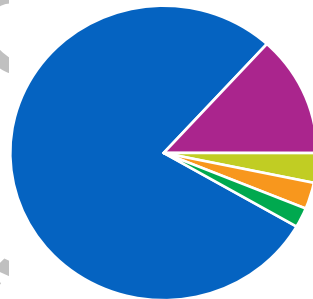
Appendix II – Schools and Service Unit FTE and Highlights

The CBE has experienced increase staffing levels as compared to 2022-23. An additional 622 FTE have been hired in various service units as noted below.

FTE by Department		Change from Actuals 2022-23
Schools and Areas	9,719	▲ 567
School Improvement	421	▲ 22
Facilities and Environmental Services	218	▲ 10
Finance and Technology Services	208	▲ 12
Human Resources	118	▲ 11
Communications and Engagement Services	21	▲ 1
Corporate Service Units	15	▼ (1)
General Counsel	12	-
Chief Superintendent	3	-
Total	10,735	622

Note that the decrease in Corporate Service unit is a reclassification to Facilities and Environmental Services.

The presentation of block by various expenses is noted below. The CBE spends 78 per cent of total expenses on salaries and benefits on primarily unionized staff.



\$ Millions	Salaries and Benefits	Supplies and Services	Other	Total
Instruction	\$1,097	\$109	\$20	\$1,226
Operations and Maintenance	\$71	\$67	\$70	\$208
Transportation	\$1	\$48	\$1	\$51
System Administration	\$22	\$22	\$2	\$45
External Services	\$23	\$5	\$6	\$34
Total	\$1,214	\$251	\$99	\$1,564

Appendix III – Centrally Managed Fees

Fee Revenue Summary

The following fees were centrally set and managed:

	Actuals 2023-24	Actuals 2022-23
Transportation		
Mandated	\$260	\$224
Non- mandated (Gr 1-12)	\$260	\$373
Non- mandated (K)	\$130	\$186
Alternate Address	\$110	\$110
Noon supervision (4/5 day)	\$305-335	\$275-305
Student supplies fee (K - Grade 6 in 2021-22)	\$20-40	\$20-40

Transportation fees

The CBE arranges transportation for students by contracting with yellow school bus providers or working with Calgary Transit to ensure transportation is available to move students safely, reliably, affordably and in alignment with bell times.

Students Transported

	2023-24	2022-23	Increase/ (Decrease)
Yellow bus	23,533	20,100	3,433
Calgary Transit	28,427	23,200	5,227
Total	51,960	43,300	8,660

	Actuals 2023-24	Actuals 2022-23	Increase/ (Decrease)
(in \$000s)			
Government grants and other	52,724	40,645	12,079
Central administration	1,268	1,259	9
Transportation services	47,854	41,973	5,881
Other supplies and services	513	387	126
Waivers	807	754	53
Uncollectible accounts	352	472	(120)
Total transportation costs	50,794	44,845	5,949
Funding gap	1,930	(4,200)	6,130
Fees	5,275	5,798	(523)
Net surplus	7,205	1,598	5,607

Lunch supervision fees

The fees charged for the lunch supervision program are established to cover most of the anticipated operating costs. According to the Staff Association collective agreement, lunchroom supervision staff must be hired at two hours per day. Approximately 60 per cent of the labor cost is charged to the lunchroom supervision program and 40 per cent to administration.

In 2023-24, the average number of students attending the lunch supervision program was 64,041. This was an increase of 4,092 students (6.8 per cent) from prior year.

	Actuals 2023-24	Actuals 2022-23	Increase/ (Decrease)
(in \$000s)			
Government grants	-	-	-
Fees	19,399	16,916	2,483
Available funding	19,399	16,916	2,483
Lunchroom staff	14,306	11,893	2,413
Central administration	335	432	(97)
Contracts and services	1,147	919	228
Waivers	2,582	2,061	521
Uncollectible accounts	3,038	1,770	1,268
Total noon supervision costs	21,408	17,075	4,333
Net deficit	(2,009)	(159)	(1,850)

Student supplies fees

The Student Supplies Fee (SSF) covers the cost of individual student supplies like pens, pencils, crayons, and glue. It was introduced in 2020-21 for students from kindergarten to Grade 9. However, starting from 2021-22, the fee for junior high students (Grades 7-9) was eliminated.

	Actuals 2023-24	Actuals 2022-23	Increase/ (Decrease)
(in \$000s)			
Government grants	-	-	-
Fees collected	2,846	2,706	140
Available funding	2,846	2,706	140
Supplies purchased	2,846	2,706	140
Net surplus	-	-	-

Appendix IV – Financial Health Matrix

Financial Health Indicators

Current Year – Short Term

	Status: Unfavourable		Trend: Unfavourable			
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Liquidity Ratio: <i>(Financial Assets / Liabilities less Spent Deferred Capital Contributions)</i>	1.24	1.19	1.24	1.22	0.75	0.70

Liquidity Ratio reflects the CBE's ability to pay current financial obligations as they are due. A liquidity ratio higher than one is desirable as it means the CBE has the financial resources to address emergent risks. A liquidity ratio below one indicates an increased risk that the CBE will not be able to meet current obligations. For the CBE, the liquidity ratio is below one due to the inclusion of an Asset Retirement Obligation (ARO) liability. That liability is not repayable. Adjusting for the ARO liability returns the CBE's liquidity ratio to the 1.20 range.

	Status: Favourable		Trend: Neutral			
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Net Asset: (in millions) <i>(Total Assets - Total Liabilities less Spent Deferred Capital Contributions)</i>	\$ 213	\$ 225	\$ 217	\$ 204	\$ 141	\$ 137

Positive Net Asset position is a good indicator of the CBE's overall financial health. This means that CBE is managing its costs and assets in a sustainable way. The decrease noted in 2022-23 is directly related to the adoption of the asset retirement obligation. For the CBE, net assets in excess of \$50 million is deemed reasonable.

	Status: Favourable		Trend: Neutral			
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Debt-to-Asset Ratio: <i>(Total Debt / Total Assets)</i>	0.88%	0.86%	0.86%	0.87%	0.76%	0.67%

This ratio measures the amount of debt the CBE owes as a percentage of total assets. This reflects the extent to which the CBE relies on borrowed funds to finance its operations. The lower percentage is favourable as it means the CBE has the ability to take on debt to address emerging unfunded infrastructure cost. A debt to asset ratio of up to 3% is deemed reasonable.

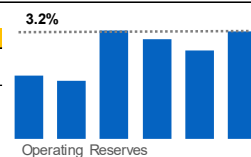
	Status: Favourable		Trend: Favourable			
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Cash-to-Asset Ratio: <i>(Cash and Cash Equivalents / Current Liabilities)</i>	1.22	1.77	1.72	1.77	1.77	1.66

This ratio measures the organization's ability to fund its current liabilities with available cash. A Cash Asset Ratio of higher than 1 is optimal as it shows the organization's ability to meet any unexpected challenges through available cash assets. Current liabilities may include accounts payable, contract obligations, salary, vacation and other staff benefit liabilities.

	Status: Unfavourable		Trend: Unfavourable			
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Working capital per student:	\$ 310	\$ 370	\$ 415	\$ 346	\$ (607)	\$ (732)

Working capital is the amount of money available after discharging all liabilities. Working capital allows the CBE to meet emergent needs and new initiatives. Working capital is compared to student enrolment to determine the amount of funds available per student that could be spent in the future. The decrease noted in 2022-23 is directly related to the adoption of the asset retirement obligation. As the ARO is not payable in the traditional sense, management does not believe it should be considered in determining the CBE's working capital per student. Removal of ARO from the calculation returns working capital per student to positive values, 2023-24 \$351 (2022-23 \$534).

	Status: Neutral		Trend: Neutral			
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Expense (\$ millions)	1,391	1,311	1,341	1,371	1,437	1,564
Operating Reserves Percentage <i>(Operating Reserves / Expenditures)</i>	1.9%	1.7%	3.2%	2.9%	2.6%	3.2%



Operating reserves provide the CBE with short-term flexibility to address unanticipated unfunded costs. Operating Reserve to Expense percentage determines the Board's ability to react to emergent situations and fund special initiatives. Alberta Education mandates a minimum Operating Reserves Percentage of 1% and a maximum of 3.2%. Any Operating Reserves in excess of the maximum may be deducted from future payment by Alberta Education. CBE administration agrees with the operating reserve range required by Alberta Education.

Financial Health Indicators
Medium - Long Term

Status: **Neutral** Trend: **Favourable**

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Capital Reserves (\$ millions)	15,887	28,846	41,863	49,882	78,987	73,788
Capital Reserves per Student	129	229	341	398	602	534

Capital reserves provide funds for future replacement of the Board's capital assets. Capital Reserves per student indicates the amount of capital reserves on a per student basis. Based on historical analysis, the CBE seeks capital reserves above \$250 per student or approximately \$35 million.

Status: **Neutral** Trend: **Neutral**

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Revenues (\$ millions)	1,390	1,323	1,332	1,360	1,438	1,559
Expenses (\$ millions)	1,391	1,311	1,341	1,371	1,437	1,564
Surplus/(Deficit) (\$ millions)	(0.8)	11.5	(9.1)	(10.9)	1.4	(4.8)

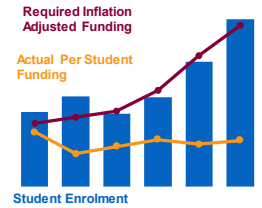
The CBE relies on a steady and predictable stream of revenues in order to effectively plan expenditures. Any unexpected fluctuations in funding can cause a significant variance in budgeted annual surplus/deficit. Revenues are primarily impacted by enrolment and grant rates, while expenditures are mainly impacted by staffing decisions. The CBE targets revenues equaling expenses. Given the absolute size of the CBE, a surplus or deficit of +/-0.5 percent of total expenditures is considered balanced.

Status: **Neutral** Trend: **Unfavourable**

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Actual Per Student Funding	9,054	8,638	8,783	8,910	8,821	8,897
Required Inflation Adjusted Funding	9,233	9,337	9,468	9,866	10,539	11,113
Student Enrolment	122,400	124,939	122,117	124,802	130,654	137,727

Per student funding from Alberta Education excludes targeted funding. These targeted funds are removed from the funding per student calculation as they are not available to directly support teaching and learning in the classroom. That is, the targeted funds cannot be used to hire and deploy additional school based staff. Funding and enrolment do not include International students.

Per student funding is an indicator of the stability of revenue over time. Increasing funding per student generally indicates an increased ability to maintain programs, services and supports. Decreasing per student funding over time is an indicator that programs, services and supports will need to be re-structured to fit within available resources.



Status: **Neutral** Trend: **Neutral**

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Percent of Expenses						
Salaries & Benefits	78%	79%	81%	79%	78%	78%
Supplies & Services	17%	14%	13%	15%	16%	16%
Other	6%	6%	6%	6%	6%	6%

This chart shows the percentage of CBE's budget allocated to various expenditure categories over the last 6 years. While Salaries and Benefits remain a significant percentage of total expenses, they have been relatively stable the last few years.

	CBE	Other Metro School Boards
Salaries & Benefits as % of Total System Administration Expenses	47%	77%

The CBE spends a considerably smaller portion of its System Administration expenditures on salaries & benefits when compared to other metro school boards. This difference is due to the higher level of spending on the Education Centre lease. To compensate, CBE administration is very judicious in the allocation of resources to the non teaching and learning service unit.

Status: **Unfavourable** Trend: **Unfavourable**

	2019-20	2020-21	2021-22	2022-23	2023-24
ASO (\$ millions)	41,477	38,817	25,266	16,748	1,535

Accumulated Surplus from Operations (ASO) reflects the sum of all past financial transactions and events undertaken by the CBE over time. The balance is required to remain positive to ensure the CBE can relieve any projected deficits in subsequent years. The decrease in ASO is a direct result of several factors impacting the CBE over the past 4 years. These include Inflationary cost pressures, rising cost of labour, record levels of enrolment growth and increasing complexity of that enrolment.

Status: **Unfavourable** Trend: **Unfavourable**

	Q4 2022-23	Q1 2023-24	Q2 2023-24	Q3 2023-24	Q4 2023-24
Overflow Schools	24	26	32	34	34
Overflow Receiving Schools	33	37	47	50	47

As enrolment increases, the number of schools in overflow continues to be monitored to maintain a positive learning environment for students. To assess the impact of enrolment increase to the overall system, the number of overflow and overflow receiving schools should be monitored. Schools in overflow have overflow receiving schools which accept the influx of students. This may include more than one location. This allows for overflow schools to relieve significant enrolment pressure and may fluctuate over time. Ideally, the number of schools in overflow should be less than 5.

Status: **Unfavourable** Trend: **Unfavourable**

	Sep 29, 2023	Q1 2023-24	Q2 2023-24	Q3 2023-24	Q4 2023-24
ECS	9,009	9,090	9,255	9,378	8,917
Grade 1-9	93,842	94,519	95,430	96,515	96,355
Grade 10-12	35,393	35,534	35,515	35,451	36,630
Total Student Count	138,244	139,143	140,200	141,344	141,902

The CBE receives provincial grant funding based on a weighted moving average calculation that utilizes budgeted student enrolment. While the Supplemental Enrolment Growth grant assists in bridging the gap between initial budgeted enrolment and increased enrolment at Sept 30, any additional enrolment results in unfunded students in the current year. Given current rate of enrolment increase, this places significant pressure on a school board.

Appendix V – Summary of Third Party Invoices

Summary of third party invoices

For the year ended August 31, 2024

Category	Count of Vendors	% of Vendors	Sum of Total Amount
Total payments amount is less than \$50,000	2,678	89%	11,163,447
Total payments amount is between \$50,000 and \$100,000	87	3%	6,206,487
Total payments amount is between \$100,000 and \$200,000	81	3%	11,293,998
Total payments amount is between \$200,000 and \$250,000	16	1%	3,589,919
Total payments amount is greater than \$250,000	131	4%	732,608,840
Grand Total	2,993	100%	764,862,691

Summary of third-party invoices with total payment value > \$250,000 by Category

For the year ended August 31, 2024

Category	Total Value
CONSTRUCTION, MAINTENANCE & REPAIR	\$ 49,263,831
DONATIONS	\$ 513,000
DUES & FEES (D&F)	\$ 1,006,906
FIELDTRIPS	\$ 1,051,337
FLOW THROUGH FROM AB ED	\$ 1,492,120
INSURANCE	\$ 16,276,609
MINOR EQUIPMENT <\$5000	\$ 1,516,900
P-CARD TRANSACTIONS	\$ 13,463,496
PROFESSIONAL & TECHNICAL SERVICES (P&T)	\$ 14,163,902
RENTAL EQUIPMENT & FACILITY	\$ 15,768,886
SALARIES & BENEFITS	\$ 483,783,155
SUPPLIES (SUPP) & OTHER SERVICES	\$ 37,592,683
TANGIBLE CAPITAL ASSETS	\$ 23,470,738
TRANSPORTATION	\$ 41,996,146
UTILITIES	\$ 31,249,131
Grand Total	\$ 732,608,840

Summary of third party invoices with total payment value > \$250,000
For the year ended August 31, 2024

Category	Sum of Total	% of Total Amount
CONSTRUCTION, MAINTENANCE & REPAIR	\$ 49,263,831	6.72%
A K BROWN LTD.	\$ 552,615	0.08%
AINSWORTH INC.	\$ 1,736,945	0.24%
ALBERTA FIRE & FLOOD LTD.	\$ 619,653	0.08%
ALBERT'S CONTROLS LTD.	\$ 279,028	0.04%
ALTEC INDUSTRIES LTD	\$ 271,985	0.04%
BGE INDOOR AIR QUALITY SOLUTIONS LTD.	\$ 834,738	0.11%
BIG COUNTRY PLASTERING LTD.	\$ 1,350,457	0.18%
BLACK & MCDONALD LTD.	\$ 3,654,209	0.50%
BOW RIVER ROAD WORK CONTRACTING LTD.	\$ 561,585	0.08%
BRAUN ELECTRICAL SERVICES LTD.	\$ 1,165,349	0.16%
BUNZL CLEANING & HYGIENE	\$ 461,267	0.06%
BURKE GROUP OF COMPANIES LTD.	\$ 301,440	0.04%
CALMONT EQUIPMENT LTD.	\$ 251,365	0.03%
CANADIAN RECREATION SOLUTIONS INC.	\$ 292,795	0.04%
CHISHOLM INDUSTRIES LTD.	\$ 619,316	0.08%
COUGAR TECHNICAL SERVICES LTD.	\$ 499,364	0.07%
CRESTVIEW ELECTRIC LTD.	\$ 607,133	0.08%
CYNC ARCHITECTURE INC.	\$ 414,554	0.06%
DELPHI ELECTRIC INC.	\$ 579,031	0.08%
EECOL ELECTRIC CORP.	\$ 352,877	0.05%
EMF CONTRACTING LTD.	\$ 477,376	0.07%
EMM DECORATING & GRAFFITI REMOVAL LTD.	\$ 364,366	0.05%
FOOTHILLS DECORATING PARTNERSHIP	\$ 375,225	0.05%
GLOBALTECH GROUP LTD.	\$ 255,111	0.03%
GREAT NORTHERN PLUMBING INC.	\$ 1,243,043	0.17%
HALBRO CONSTRUCTION LTD	\$ 1,425,922	0.19%
INTEGRAL ENERGY SERVICES LTD.	\$ 414,717	0.06%
J&C MASTER CONTRACTING INC.	\$ 1,170,887	0.16%
LEAR CONSTRUCTION MANAGEMENT LTD.	\$ 987,986	0.13%
OAKCREEK GOLF & TURF LP	\$ 296,272	0.04%
PEDDIE ROOFING & WATERPROOFING LTD.	\$ 1,548,626	0.21%
RAYNER CONSTRUCTION SERVICES INC.	\$ 6,432,351	0.88%
ROCKY CROSS CONSTRUCTION (NORTH) LTD.	\$ 1,019,068	0.14%
RUSSPET CONSTRUCTION LTD.	\$ 1,201,556	0.16%
TOMKO SPORTS SYSTEMS ALBERTA	\$ 342,785	0.05%
TRIBUILD CONTRACTING (CALGARY) LTD.	\$ 357,087	0.05%
TROTTER & MORTON BLDG TECH. INC	\$ 3,434,773	0.47%
WEST SOURCE ENTERPRISES INC.	\$ 886,878	0.12%
WESTERN WEATHER PROTECTOR LTD.	\$ 10,106,402	1.38%
WEX CANADA LTD.	\$ 499,901	0.07%
WF ARCHITECTURE INC.	\$ 381,035	0.05%
WILLIAMS ENGINEERING CANADA	\$ 275,966	0.04%
WOLSELEY CANADA INC.	\$ 360,794	0.05%
DONATIONS	\$ 513,000	0.07%
EducationMatters	\$ 513,000	0.07%
DUES & FEES (D&F)	\$ 1,006,906	0.14%
ALBERTA SCHOOL BOARDS ASSOCIATION	\$ 270,328	0.04%
CALGARY SENIOR HIGH SCHOOL ATHLETIC ASSOCIATION	\$ 410,296	0.06%
INTERNATIONAL BACCALAUREATE ORGANIZATION	\$ 326,282	0.04%
FIELDTRIPS	\$ 1,051,337	0.14%
EF EDUCATIONAL TOURS	\$ 612,260	0.08%
S.E.A. PROGRAMS INC.	\$ 439,078	0.06%
FLOW THROUGH FROM AB ED	\$ 1,492,120	0.20%
TSUUT'INA NATION EDUCATION DEPARTMENT	\$ 1,492,120	0.20%

INSURANCE	\$	16,276,609	2.22%
MARSH CANADA LIMITED	\$	9,577,827	1.31%
MSH INTERNATIONAL (CANADA) LTD.	\$	322,441	0.04%
ONX ENTERPRISE SOLUTIONS LTD	\$	744,795	0.10%
THE CANADA LIFE ASSURANCE COMPANY	\$	740,303	0.10%
URBAN SCHOOLS INSURANCE CONSORTIUM	\$	4,891,242	0.67%
MINOR EQUIPMENT <\$5000	\$	1,516,900	0.21%
LONG & MCQUADE LTD.	\$	608,890	0.08%
SOFTWARE4SCHOOLS.CA	\$	477,693	0.07%
ST. JOHN'S MUSIC LTD.	\$	430,317	0.06%
P-CARD TRANSACTIONS	\$	13,463,496	1.84%
BANK OF MONTREAL	\$	13,463,496	1.84%
PROFESSIONAL & TECHNICAL SERVICES (P&T)	\$	14,163,902	1.93%
ALBERTA HEALTH SERVICES	\$	1,071,162	0.15%
DLA PIPER (CANADA) LLP	\$	574,404	0.08%
HULL SERVICES	\$	6,038,760	0.82%
INTELLIMEDIA LP	\$	379,284	0.05%
IRON MOUNTAIN CANADA	\$	582,212	0.08%
KPMG	\$	391,797	0.05%
RSM CANADA CONSULTING LP	\$	1,117,619	0.15%
RYCOR SOLUTIONS INC.	\$	475,955	0.06%
S.I. SYSTEMS PARTNERSHIP	\$	1,632,774	0.22%
SOCIETY FOR AUTISM SUPPORT AND SERVICES(CALGARY REGION)	\$	679,750	0.09%
TELUS HEALTH (CANADA) LTD.	\$	391,674	0.05%
WOOD'S HOMES	\$	828,511	0.11%
RENTAL EQUIPMENT & FACILITY	\$	15,768,886	2.15%
BENTALL GREENOAK (CANADA) LIMITED PARTNERSHIP	\$	14,956,137	2.04%
BENTALLGREENOAK (CANADA) LP (SAFRAN OP)	\$	546,992	0.07%
YMCA CALGARY	\$	265,757	0.04%
SALARIES & BENEFITS	\$	483,783,155	66.04%
ALBERTA BLUE CROSS	\$	1,338,192	0.18%
ALBERTA PENSIONS ADMINISTRATION CORP.	\$	30,952,388	4.22%
ALBERTA TEACHERS' ASSOCIATION	\$	12,654,517	1.73%
ASEBP - ALBERTA SCHOOL EMPLOYEE BENEFIT PLAN	\$	19,643,402	2.68%
BOARD OF ADMINISTRATORS	\$	72,605,608	9.91%
CANADIAN UNION OF PUBLIC EMPLOYEES LOCAL 40	\$	755,415	0.10%
CBE STAFF ASSOCIATION	\$	1,698,052	0.23%
MANULIFE	\$	257,800	0.04%
RECEIVER GENERAL FOR CANADA	\$	268,802,230	36.69%
SUN LIFE ASSURANCE COMPANY OF CANADA	\$	71,986,472	9.83%
WORKERS' COMPENSATION BOARD	\$	3,089,080	0.42%

SUPPLIES (SUPP) & OTHER SERVICES	\$	37,592,683	5.13%
BELL CANADA	\$	3,600,078	0.49%
C.C. CRAIG SECURITY DISTRIBUTORS	\$	250,130	0.03%
CALGARY MEALS ON WHEELS	\$	997,234	0.14%
CHILD SAFE CANADA INC.	\$	300,506	0.04%
D2L CORPORATION	\$	898,184	0.12%
DONE RITE EQUIPMENT SALES & SERVICE	\$	340,682	0.05%
FIRST CANADA ULC	\$	6,056,552	0.83%
GOVERNMENT OF ALBERTA	\$	632,261	0.09%
GRAND & TOY	\$	923,610	0.13%
IDEASOURCE RECOGNITION & REWARDS INC.	\$	250,768	0.03%
NOSE CREEK ELECTRICAL SERVICES INC.	\$	1,188,968	0.16%
ORACLE CANADA ULC	\$	3,803,037	0.52%
PRECISE PARKLINK (WEST) LTD.	\$	613,420	0.08%
PRINTERWORKS WEST INC.	\$	1,982,235	0.27%
RDD GROUP O/A SCHOOL SOURCE	\$	3,264,920	0.45%
ROGERS COMMUNICATIONS CANADA INC.	\$	318,325	0.04%
ROGERS WIRELESS INC.	\$	381,423	0.05%
SAIT POLYTECHNIC	\$	273,542	0.04%
SKYLINE ATHLETICS INC.	\$	315,690	0.04%
SPECTRUM EDUCATIONAL SUPPLIES LIMITED	\$	810,654	0.11%
SPICERS CANADA ULC	\$	1,269,417	0.17%
SPORTFACTOR INC.	\$	816,722	0.11%
SWISH MAINTENANCE LIMITED	\$	3,482,704	0.48%
SYSCO CALGARY, A DIVISION OF SYSCO CANADA INC.	\$	1,084,741	0.15%
TEXTHELP INC.	\$	376,622	0.05%
UNITED LIBRARY SERVICES INC.	\$	657,804	0.09%
VWR INTERNATIONAL COMPANY	\$	286,650	0.04%
WBM TECHNOLOGIES LP	\$	1,879,379	0.26%
WEST CANADIAN DIGITAL IMAGING INC.	\$	536,424	0.07%
TANGIBLE CAPITAL ASSETS	\$	23,470,738	3.20%
APPLE CANADA INC.	\$	4,647,417	0.63%
AVI-SPL CANADA LTD.	\$	4,755,972	0.65%
COMPUGEN INC.	\$	7,596,672	1.04%
DBI SYSTEMS INTEGRATION INC	\$	767,328	0.10%
IMAGINE EVERYTHING INC.	\$	271,613	0.04%
INSYNC SYSTEMS INC.	\$	1,626,622	0.22%
POWERSCHOOL CANADA ULC	\$	1,325,191	0.18%
SHAW GMC CHEVROLET BUICK LIMITED PARTNERSHIP	\$	399,593	0.05%
SPACES INC.	\$	2,080,329	0.28%
TRANSPORTATION	\$	41,996,146	5.73%
4SEASONS TRANSPORTATION LTD. dba 1323179 ALBERTA LTD.	\$	16,149,221	2.20%
CHECKER CABS LTD.	\$	644,465	0.09%
DREAMS TRANSPORTATION LTD.	\$	3,297,030	0.45%
SOUTHLAND TRANSPORTATION LTD.	\$	21,905,430	2.99%
UTILITIES	\$	31,249,131	4.27%
CITY OF CALGARY	\$	3,830,103	0.52%
DIRECT ENERGY BUSINESS SERVICES	\$	26,306,871	3.59%
TELUS COMMUNICATIONS INC.	\$	707,084	0.10%
WASTE MANAGEMENT OF CANADA CORP.	\$	405,073	0.06%
Grand Total	\$	732,608,840	100.00%

Appendix VI – Education Matters

Property of the
Calgary Board of Education

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION

FINANCIAL STATEMENTS

DECEMBER 31, 2023

Property of the
Calgary Board of Education

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
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DECEMBER 31, 2023

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Property of the
Calgary Board of Education

INDEPENDENT AUDITOR'S REPORT

To the Board of Governors of EducationMatters, Calgary's Trust for Public Education

Opinion

We have audited the financial statements of EducationMatters, Calgary's Trust for Public Education (the "Trust"), which comprise the statement of financial position as at December 31, 2023, and the statement of operations, statement of changes in fund balances and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Trust as at December 31, 2023, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

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 Trust 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.

Information other than the Financial Statements and Auditor's Report thereon

Management is responsible for the other information. The other information is comprised of the information, other than the financial statements and our auditor's report thereon, in the Annual Report.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

The Annual Report is expected to be made available to us after the date of this auditor's report. If, based on the work we will perform on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact to those charged with governance.

INDEPENDENT AUDITOR'S REPORT, continued

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 ASNPO, 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 Trust'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 either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust'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 or 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.
- ◆ 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 Trust's internal control.
- ◆ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

INDEPENDENT AUDITOR'S REPORT, continued

- ◆ 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 on the Trust'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 Trust 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.

CALGARY, ALBERTA
APRIL 2, 2024

Baker Tilly Catalyst LLP

CHARTERED PROFESSIONAL
ACCOUNTANTS

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2023

	2023	2022
Assets		
Current		
Cash and cash equivalents (Note 3)	\$ 4,236,376	\$ 2,714,012
Accounts receivable	941	625
Prepaid expenditures	22,214	13,035
	4,259,531	2,727,672
Investments (Notes 4 & 8)	7,422,098	6,741,000
Capital assets (Note 5)	2,248	3,746
	7,424,346	6,744,746
	\$11,683,877	\$ 9,472,418
Liabilities and Fund balances		
Current		
Accounts payable and accrued liabilities	\$ 23,162	\$ 24,313
Deferred contributions (Note 6)	341,000	341,000
	364,162	365,313
Fund balances		
Operating fund	86,244	61,224
Long-term self-sustainability fund (Note 8)	778,444	704,829
Flow-through fund	3,783,555	2,231,476
Endowment fund (Note 8)	6,671,472	6,109,576
	11,319,715	9,107,105
	\$11,683,877	\$ 9,472,418

Approved on behalf of the board



Governor

Hanif Ladha

Governor

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Operating Fund	Long-term Self- Sustainability Fund	Flow- Through Fund	Endowment Fund	2023 Total	2022 Total
Revenue						
Contributions	\$ 15,452	\$ -	\$ 3,315,707	\$ 150,220	\$ 3,481,379	\$ 2,808,778
Calgary Board of Education grants (Note 6)	510,000	-	-	-	510,000	570,014
Realized gain on investments	92,938	31,899	-	272,170	397,007	239,458
Interest and fees	16,365	-	-	-	16,365	12,165
Interfund fees (Note 7)	196,951	-	(103,821)	(93,130)	-	-
	<u>831,706</u>	<u>31,899</u>	<u>3,211,886</u>	<u>329,260</u>	<u>4,404,751</u>	<u>3,630,415</u>
Expenditures						
Expenditures (Schedule 1)	817,138	-	1,659,807	161,792	2,638,737	3,288,719
Other income						
Unrealized gain (loss) on investments	10,451	41,716	-	394,429	446,596	(1,057,316)
Excess (deficiencies) of revenue over expenditures	<u>\$ 25,019</u>	<u>\$ 73,615</u>	<u>\$ 1,552,079</u>	<u>\$ 561,897</u>	<u>\$ 2,212,610</u>	<u>\$ (715,620)</u>

The accompanying notes are an integral part of the financial statements

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Operating Fund	Long-term Self- Sustainability Fund	Flow- Through Fund	Endowment Fund	2023 Total	2022 Total
Balance, beginning of year	\$ 61,225	\$ 704,829	\$ 2,231,476	\$ 6,109,575	\$ 9,107,105	\$ 9,822,725
Excess (deficiencies) of revenue over expenditures	25,019	73,615	1,552,079	561,897	2,212,610	(715,620)
Balance, ending of year	\$ 86,244	\$ 778,444	\$ 3,783,555	\$ 6,671,472	\$11,319,715	\$ 9,107,105

The accompanying notes are an integral part of the financial statements

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2023

	2023	2022
Cash flows from operating activities		
Excess (deficiencies) of revenue over expenditures	\$ 2,212,610	\$ (715,620)
Adjustments for		
Amortization	1,498	718
(Gain) loss on investments	(843,603)	817,858
	1,370,505	102,956
Change in non-cash working capital items		
Accounts receivable	(316)	296
Prepaid expenditures	(9,179)	(13,035)
Accounts payable and accrued liabilities	(1,150)	(13,257)
Deferred contributions	-	(60,000)
	1,359,860	16,960
Cash flows from investing activities		
Purchase of investments	(310,620)	(550,129)
Proceeds from sale of investments	473,124	420,644
Purchase of capital assets	-	(4,464)
	162,504	(133,949)
Increase (decrease) in cash	1,522,364	(116,989)
Cash, beginning of year	2,714,012	2,831,001
Cash, end of year	\$ 4,236,376	\$ 2,714,012
Cash consists of:		
Cash	\$ 412,994	\$ 367,999
Treasury bills (Note 3)	3,823,382	2,346,013
	\$ 4,236,376	\$ 2,714,012

The accompanying notes are an integral part of the financial statements

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

1. Nature of operations

EducationMatters, Calgary's Trust for Public Education (the "Trust") was formed by way of a trust indenture on January 20, 2003. The Trust is a registered charity and a public trust under the Income Tax Act (Canada) and, accordingly, is exempt from income taxes and can issue donation receipts for income tax purposes. The Trust's mandate is to promote citizen engagement with and inspire passion for public education and to mobilize resources for programs that enhance public education.

The Board of Trustees of the Calgary Board of Education (the "CBE Board") appoints all Trust governors. At least two, but not more than 50%, of the Trust governors must be members of the CBE Board.

2. Significant accounting policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

(a) Cash and cash equivalents

Cash and cash equivalents are defined as cash and short-term investments, with terms to maturity of three months or less at the date of purchase.

(b) Capital assets

Capital assets are recorded at cost. The Trust provides for amortization using the declining balance method at rates designed to amortize the cost of the capital assets over their estimated useful lives. One half of the year's amortization is recorded in the year of acquisition. No amortization is recorded in the year of disposal. The annual amortization rates are as follows:

Computer equipment	30%
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EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

2. Significant accounting policies, continued

(c) Revenue recognition

The Trust follows the restricted fund method of accounting.

The Trust receives contributions in the form of donations to specified funds, operating grants, financial assistance and event funding. The Trust recognizes contributions when the amounts can be reasonably estimated and collection is assured.

Restricted contributions related to general operations of the Trust are recognized as revenue in the long-term self-sustainability fund in the period in which the related expenditures are incurred.

The Trust recognizes interest, dividends and interfund fee revenue when the amounts are earned on an accrual basis. Interest income earned on flow-through funds is allocated to the long-term self-sustainability fund.

(d) Foreign exchange

The Trust uses the temporal method to translate its foreign currency transactions.

Monetary assets and liabilities are translated at the exchange rate in effect at the statement of financial position date. Other assets and liabilities are translated at the rate in effect on the transaction date. Balances for the current year appearing in the statement of operations are translated at average year rates. Exchange gains and losses are included in the statement of operations.

(e) Trust funds

The Trust holds long-term self-sustainability, flow-through and endowment funds.

The Trust restricts endowment fund grants in any fiscal period to a maximum of 4.5% of the market value of the endowment at the end of the prior fiscal year.

Long-term self-sustainability fund contributions received that relate to services to be provided in a subsequent period are shown as deferred contributions on the statement of financial position.

Flow-through funds are spent during the year in which they are received or the year following to support a wide range of programs and projects.

Endowment funds are created by donors to provide long-term support for discretionary spending, general fields of interest or designated specific programs or projects.

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

2. Significant accounting policies, continued

(f) Interfund fees

Interfund fees are charged to the flow-through and endowment funds in lieu of charging administrative expenses to those funds. Endowment funds are generally charged an interfund fee of 1.5% in accordance with donor agreements and flow-through funds are generally charged an interfund fee of 3.5% of each gift received.

(g) Donated material and services

Donated materials and services are not recorded because the fair market value is not readily determinable.

(h) Financial instruments

(i) Measurement of financial instruments

The Trust initially measures its financial assets and liabilities at fair value, except for certain related party transactions that are measured at the carrying amount or exchange amount, as appropriate.

The Trust subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations in the period incurred.

Financial assets measured at amortized cost include cash and cash equivalents and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Financial assets measured at fair value include the pooled investment funds.

(ii) Impairment

For financial assets measured at amortized cost, the Trust determines whether there are indications of possible impairment. When there is an indication of impairment, and the Trust determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in the statement of operations. A previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may not be greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations.

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

2. Significant accounting policies, continued

(h) Financial instruments, continued

(iii) Transaction costs

The entity recognizes its transaction costs in the statement of operations in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transactions costs that are directly attributable to their organization, issuance or assumption.

(i) Measurement uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the period. Significant areas requiring the use of estimates include: useful lives of capital assets. Actual results may differ from management's best estimates as additional information becomes available in the future.

3. Cash and cash equivalents

Cash and cash equivalents include short-term investments of \$3,823,382 (2022 - \$2,346,013) consisting entirely of investments in Canadian treasury bills with maturity dates of 90 days or less. Short-term investments yield an average interest rate of 4.70% (2022 - 1.70%).

4. Investments

	2023	2022
Pooled Funds - Endowment Fund	\$ 6,643,654	\$ 6,036,171
Pooled Funds - Long-term Self-Sustainability Fund	778,444	704,829
	\$ 7,422,098	\$ 6,741,000

Investments are comprised of \$7,422,098 (2022 - \$6,741,000) in pooled investment funds measured at fair value. The Trust's policy is to liquidate gifted shares on the same day as they are received. There were gifted shares measured at fair value of \$91,502 (2022 - \$526,892) held at December 31, 2023.

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

5. **Capital assets**

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>2023 Net Book Value</u>	<u>2022 Net Book Value</u>
Computer equipment	\$ 4,464	\$ 2,216	\$ 2,248	\$ 3,746

6. **Related party transactions**

The Trust is economically dependent on contributions from the Calgary Board of Education ("CBE") and is committed to provide services to the CBE in fund development, grants and student awards. During the year, the Trust received \$510,000 (2022 - \$570,014) from the CBE. Contributions in the amount of \$341,000 (2022 - \$341,000) were deferred to 2024 in accordance with spending the funds over a twelve-month period and are included in the deferred contributions on the statement of financial position.

The Trust rented office space and purchased services of \$5,586 (2022 - \$14,516) and \$8,689 (2022 - \$12,744), respectively, from the CBE.

Grants awarded to the CBE schools by the Trust are distributed to recipients by way of the CBE. In 2023, this amount was \$1,232,668 (2022 - \$1,919,437).

These transactions are in the normal course of operations and have been valued in these financial statements at the exchange amount which is the amount of consideration established and agreed to by the related parties.

7. **Interfund fees**

The Flow-Through Fund generated fees of \$103,821 and the Endowment Fund generated fees of \$93,130, all of which were transferred to the Operating Fund.

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

8. Endowment and Long-term Self-Sustainability Fund

Endowment funds are invested to provide long-term support, and are comprised of the following:

	2023	2022
Cash and cash equivalents	\$ 27,818	\$ 6,726
Investments	6,643,654	6,036,171
	\$ 6,671,472	\$ 6,042,897

Long-term Self-Sustainability Funds are invested to provide long-term sustainability and are comprised of the following:

	2023	2022
Investments	\$ 778,444	\$ 704,829

9. Additional information on fund development

(a) Expenditures incurred to raise funds

	2023	2022
Fund development salaries and benefits	\$ 213,617	\$ 233,055
Fund development expenditures	29,359	11,970
	-	-
	\$ 242,976	\$ 245,025

(b) Funds raised during 2023 were \$3,481,377 (2022 - \$2,808,778).

(c) Summary of disbursements:

	2023	2022
Grants	\$ 1,232,668	\$ 1,919,437
Scholarships	592,848	532,732
	-	-
	\$ 1,825,516	\$ 2,452,169

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

9. **Additional information on fund development, continued**

(d) Allocation of total expenditures and disbursements

Total expenditures and disbursements after allocation of salaries and benefits to the cost centres consist of the following:

	2023	2022
Grant disbursements	\$ 1,825,516	\$ 2,452,169
Program expenditures	519,587	542,354
Fund development expenditures, excluding events	242,976	245,025
Investment fees	49,101	48,453
Amortization expense	1,498	718
	\$ 2,638,678	\$ 3,288,719

Salary and benefit costs are incurred to operate the Trust and its programs in a cost-effective manner while maximizing all opportunities to further the Trust's mission. The Trust allocates salary and benefits based on the actual time spent in each cost centre by each staff person.

10. **Financial instruments**

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

(a) **Market risk**

Market risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Trust is exposed to market risk through its pooled investments invested in equity securities traded in an active market.

(b) **Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Trust is exposed to interest rate risk on its fixed income instruments within the pooled investment account. Fixed-rate financial instruments subject the Trust to a fair value risk.

Unless otherwise noted, it is management's opinion that the Trust is not exposed to significant other price risks arising from these financial instruments.

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
SCHEDULE 1
FOR THE YEAR ENDED DECEMBER 31, 2023

	Operating Fund	Long-term Self- Sustainability Fund	Flow- Through Fund	Endowment Fund	2023 Total	2022 Total
Expenditures						
Salaries and benefits (Note 9)	\$ 605,540	\$ -	\$ -	\$ -	\$ 605,540	\$ 639,544
Computer applications and support	69,738	-	-	-	69,738	65,843
Investment fees (Note 9)	49,101	-	-	-	49,101	48,453
Professional fees	38,693	-	-	-	38,693	22,811
Fund development (Note 9)	29,359	-	-	-	29,359	11,970
Office	13,706	-	-	-	13,706	32,695
Rent	5,586	-	-	-	5,586	14,516
Amortization	1,498	-	-	-	1,498	718
Grants and scholarships (Notes 6 and 9)	3,917	-	1,659,807	161,792	1,825,516	2,452,169
Total expenditures	\$ 817,138	\$ -	\$ 1,659,807	\$ 161,792	\$ 2,638,737	\$ 3,288,719

The accompanying notes are an integral part of the financial statements

EducationMatters, Calgary's Trust for Public Education

Year End: December 31, 2023

Adjusting Journal Entries

Date: 01/01/23 To 12/31/23

Prepared by	Reviewed by	Partner	Second Partner
NS 03/06/24	SMM 03/13/24	MLB 03/14/24	PAIGE 03/21/24

5C

Number	Date	Name	Account No	Debit	Credit	Recurrence	Misstatement
1	12/31/23	Accounts Payable	21100 0	1.00			
1	12/31/23	Fund Balance - Endowment	31000 ENDOWMENT		60.00		
1	12/31/23	Office Supplies	63600 OPERATING	59.00			
To reconcile retained earnings.							
				60.00	60.00		

Net Income (Loss) 2,212,608.84

I have read and understood the Adjusting Journal Entries as prepared by Baker Tilly Catalyst LLP:

[Signature]

Calgary Board of Education

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
1221 8 St SW
Calgary, Alberta T2R 0L4

April 2, 2024

Baker Tilly Catalyst LLP
330 - 205 Quarry Park Blvd. SE
Calgary, Alberta
T2C 3E7

Dear Sirs:

We confirm our understanding that the examination you made was directed to the expression of an opinion as to whether the financial statements of EducationMatters, Calgary's Trust for Public Education as of December 31, 2023 present fairly, in all material respects, the financial position, results of operations and cash flows of EducationMatters, Calgary's Trust for Public Education in accordance with Canadian accounting standards for not-for-profit organizations.

We acknowledge that we are responsible for the fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations and for the design and implementation of internal control to prevent and detect fraud and error. We have assessed the risk that the financial statements may be materially misstated as a result of fraud, and have determined such risk to be low. Further, we acknowledge that your examination was planned and conducted in accordance with Canadian generally accepted auditing standards so as to enable you to express an opinion on the financial statements. We understand that while your work includes an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose fraud, shortages, errors and other irregularities, should any exist.

The purpose of this letter is to confirm information provided to you during your audit engagement. In connection with these financial statements we give you our assurance that to the best of our knowledge and belief:

- (a) The statement of financial position and the statements of operations, changes in net assets and cash flows properly reflect the financial position of the Trust as at December 31, 2023 and the results of its operations and cash flows for the period from January 1, 2023 to December 31, 2023.
- (b) We have no knowledge of fraud, suspected fraud or allegations of fraud affecting the Trust involving management; employees who have significant roles in internal control; or others, where the fraud could have a non-trivial effect on the financial statements.
- (c) Significant accounting policies are disclosed in the financial statements and there have been no changes to these policies.
- (d) There are no material transactions that have not been properly reflected in the financial statements. The effects of the uncorrected financial statement misstatements summarized in the accompanying schedule are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

- (e) We believe that the significant assumptions used in arriving at the fair values of financial instruments as measured and disclosed in the financial statements are reasonable and appropriate in the circumstances. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
- (f) The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements. The method used to determine estimates has been appropriately and consistently applied and reflects management's intent and ability.
- (g) Accounts receivable represent valid claims against customers for sales or services rendered prior to year end. Adequate allowance has been made for any losses for uncollectible accounts.
- (h) Capital assets are properly stated and no significant expenditures of a capital nature were expensed during the year. Assets sold, dismantled or otherwise disposed of have been properly accounted for in the records of the Trust. Assets not being used in the business have been segregated.
- (i) As at December 31, 2023, the Trust had:
 - (i) Satisfactory title to all assets, and these have been properly valued and recorded in the accounts and represent continuing benefit to the Trust. Any pledge or assignment of Trust assets as security for liabilities has been disclosed to you.
 - (ii) No material unrecorded assets.
 - (iii) No material unrecorded liabilities.
 - (iv) No material undisclosed contingent assets and liabilities or commitments.
- (j) There were no significant contractual obligations for construction and/or purchase of capital assets at December 31, 2023 that have not been properly disclosed.
- (k) There are no significant commitments or contractual obligations that have not been disclosed to you.
- (l) All related parties have been disclosed including:
 - (i) all transactions with such parties including sales, purchases, loans, transfer of assets, liabilities and guarantees.
 - (ii) all balances due to or from such parties at year end.

- (m) We have reviewed and approved all transactions recorded in, and the balances of, the shareholder accounts. At December 31, 2023 and this date, the terms of the accounts are properly disclosed and classification of these accounts is appropriate.
- (n) Since December 31, 2023 there have been no events or transactions other than those reflected or fully disclosed in the financial statements which have a material effect on those statements.
- (o) All claims which were outstanding and possible claims, whether or not discussed with a law firm, have been disclosed to you.
- (p) There are no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, and there are no other material liabilities or gain or loss contingencies that are required to be accrued for disclosed.
- (q) There were no environmental matters that require disclosure in the financial statements.
- (r) We are not aware of any illegal or possibly illegal acts for which we have not disclosed to you all the facts related thereto.
- (s) Management has reviewed and has approved all journal entries prepared by Baker Tilly Catalyst LLP during preparation of the Trust's year-end financial statements.

Further, to the best of our knowledge and belief, all related parties, as detailed on the attached schedule, and transactions have been identified to you; all accounting and financial records and related data of the Trust have been made available to you and as far as we know none were withheld from you; unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence has been made available to you, no shortages or other irregularities have been discovered; there was no undisclosed economic dependence by the Trust on any other party; the minute books of the Trust contain a true and correct record of all the business transacted to date, and business transacted at those meetings does not require disclosure in these financial statements. No claims have arisen, no events have occurred and no matters have been discovered since December 31, 2023 that would require adjustments to or disclosures in the financial statements.

We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

Baker Tilly Catalyst LLP
April 2, 2024
Page 4

We have fulfilled our responsibilities, as set out in the terms of the auditing engagement dated December 31, 2023 for the preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations; in particular, the financial statements are fairly presented in accordance therewith.

We have read and approve issue of the attached financial statements.

Yours very truly,

EducationMatters, Calgary's Trust for Public Education

Per:

James Craig Reardon

Property of the
Calgary Board of Education

Appendix VII – USIC

Property of the
Calgary Board of Education

Urban Schools Insurance Consortium

Management Accounts for the period ended August 31, 2024

Property of the
Calgary Board of Education

Urban Schools Insurance Consortium

1

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Statement of Income	2
Statement of Financial Position	3
Statement of Changes in Subscriber's Surplus	4
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Property of the
Calgary Board of Education

Statement of Income

For the period ended August 31, 2024
Expressed in Canadian dollars

		31-Aug-24	31-Dec-23	31-Aug-23
Insurance service result	Note	\$	\$	\$
Insurance revenue	1	6,366,512	8,090,402	5,286,664
Insurance service expenses	2	(6,724,971)	1,243,566	(3,481,303)
		<u>(358,459)</u>	<u>9,333,968</u>	<u>1,805,361</u>
Other income				
Interest income	3	1,945,509	2,609,050	1,056,130
Commissions	4	693,731	1,207,419	770,337
Total other income		<u>2,639,240</u>	<u>3,816,470</u>	<u>1,826,467</u>
Net insurance finance expenses				
Finance income/(expenses) from insurance contracts issued	5	(299,933)	(1,001,682)	(157,685)
		<u>(299,933)</u>	<u>(1,001,682)</u>	<u>(157,685)</u>
Other expenses				
Professional and management fees	6	(495,288)	(797,337)	(320,922)
General and administrative expenses	7	(16,690)	(14,338)	(1,613)
Total other expenses		<u>(511,978)</u>	<u>(811,675)</u>	<u>(322,535)</u>
Profit for the period		1,468,870	11,337,081	3,151,608
Balance brought forward		17,903,269	6,566,190	6,566,190
Balance carried forward		<u><u>19,372,139</u></u>	<u><u>17,903,271</u></u>	<u><u>9,717,798</u></u>

Statement of Financial Position

As at August 31, 2024

Expressed in Canadian dollars

	Notes	31-Aug-24 \$	31-Dec-23 \$	31-Aug-23 \$
Assets				
Cash at bank	8	14,253,636	6,915,416	2,718,320
Investments	9	31,386,913	27,358,197	27,316,405
Other receivables	10	818,329	875,444	151,524
Total assets		46,458,878	35,149,057	30,186,249
Liabilities				
Liability for incurred claims	11	18,896,122	12,892,756	17,356,442
Liability for remaining coverage	11	7,208,000	3,145,641	2,438,045
Other payables	12	501,227	725,999	192,573
Total liabilities		26,605,348	16,764,395	19,987,060
Net assets		19,853,530	18,384,662	10,199,189
Subscriber's surplus				
Subscribers' contributions	13	481,391	481,391	481,391
Retained earnings		19,372,139	17,903,271	9,717,798
Total Subscriber's surplus		19,853,530	18,384,662	10,199,189

Statement of Changes in Subscriber's Surplus

For the period ended August 31, 2024

Expressed in Canadian dollars

	31 Aug 24 CAD	31 Aug 23 CAD
Subscriber's surplus		
Balance at beginning of year	481,391	481,391
Balance at end of the year	<u>481,391</u>	<u>481,391</u>
Retained earnings		
Balance at beginning of year	17,903,269	6,566,190
Profit/(Loss) for the period	1,468,870	3,151,608
Balance at end of the year	<u>19,372,139</u>	<u>9,717,798</u>

Property of the
Calgary Board of Education

Management Accounts Notes

For the period ended August 31, 2024

Expressed in Canadian dollars

	31-Aug-24 \$	31-Aug-23 \$
1 Insurance revenue		
Insurance revenue from contracts measured under Premium Allocation Approach	6,366,512	5,286,664
Total insurance revenue	<u>6,366,512</u>	<u>5,286,664</u>
2 Insurance service expenses		
Changes that relate to past service - adjustments to the Liability for Incurred Claims	(6,316,971)	(5,713,589)
Losses on onerous contracts and reversal of those losses	-	2,233,236
Insurance acquisition cash flows amortisation	(408,000)	(949)
Total insurance service expenses	<u>(6,724,971)</u>	<u>(3,481,303)</u>
3 Interest income		
Bank interest received	(325,424)	(156,318)
Gain/Loss on Investment	(580,346)	(281,891)
Interest Income - investments	(1,039,739)	(617,921)
	<u>(1,945,509)</u>	<u>(1,056,130)</u>
4 Commission Income	<u>(693,731)</u>	<u>(770,337)</u>
5 Finance income (expenses) from insurance contracts issued		
Interest accreted	(373,458)	(119,417)
Effect of changes in interest rates and other financial assumptions	73,525	(38,268)
Finance income from insurance contracts issued	<u>(299,933)</u>	<u>(157,685)</u>
6 Professional and management fees		
Management fees	49,219	49,219
Audit fees	26,058	-
Actuarial fees	33,068	-
Consulting fees	370,293	213,244
Claim Management System	-	58,459
Director and officer insurance	16,650	-
	<u>495,288</u>	<u>320,922</u>
7 General and administrative expenses		
Office & IT	1,281	1,045
Travel, Meeting and Misc. Expense	14,796	43
Bank charges	613	525
	<u>16,690</u>	<u>1,613</u>

8 Cash and cash equivalents		
Scotia Calgary	14,141,619	2,598,019
Cash - Crawford held in trust	98,601	112,696
Cash - Wood Gundy	13,415	7,605
	<u>14,253,636</u>	<u>2,718,320</u>
9 Investments		
Marketable Securities	31,386,913	27,316,405
	<u>31,386,913</u>	<u>27,316,405</u>
10 Other receivables		
Commission Receivable	614,164	-
Accrued interest	204,165	151,524
	<u>818,329</u>	<u>151,524</u>
11 Insurance Contract Liabilities		
Liability for Remaining Coverage under Premium Allocation Approach	(7,208,000)	(1,321,428)
Liability for Remaining Coverage - Loss Component	-	(1,116,617)
Liability for Incurred Claims - Present Value of Cash Flows	(17,643,820)	(17,063,358)
Liability for Incurred Claims - Risk Adjustment	(1,252,302)	(293,084)
	<u>(26,104,121)</u>	<u>(19,794,487)</u>
12 Other payables		
Audit fees	24,483	-
Deferred Revenue	409,443	192,573
Actuarial fees	33,068	-
Brokerage and Attorney in Fact fees	34,141	-
Travel, meeting & miscellaneous expenses	93	-
	<u>501,227</u>	<u>192,573</u>
13 Subscriber's Surplus		
Subscriber's contributions	481,391	481,391
	<u>481,391</u>	<u>481,391</u>

Urban Schools Insurance Consortium
Statement of Comprehensive Income (Loss)
Expressed in Canadian dollars

	Policy Year			8 months	Policy Year			8 months	Variance
	2024/25	2022/24	Prior	August 31, 2024	2022/24	2021/22	Prior	August 31, 2023	
Underwriting income									
Gross premiums written	\$ 10,200,000	\$ -	\$ -	\$ 10,200,000	\$ 28,471	\$ -	\$ -	\$ 28,471	\$ 10,171,529
Change in unearned premium reserve	(3,833,488)	-	-	(3,833,488)	5,258,193	-	-	5,258,193	(9,091,681)
Premiums earned	6,366,512	-	-	6,366,512	5,286,664	-	-	5,286,664	1,079,848
Underwriting expenses									
Losses paid	50,898	162,661	486,245	699,804	72,144	5,568,747	1,186,695	6,827,586	(6,127,782)
Change in outstanding loss reserves	259,544	6,579,968	(91,324)	6,748,187	1,987,358	(5,646,311)	(1,608,892)	(5,267,845)	12,016,032
Change in incurred but not reported reserves	3,082,250	(4,166,712)	(46,559)	(1,131,021)	6,095,540	(1,521,612)	(410,080)	4,153,848	(5,284,869)
Finance (income) expense from insurance contracts issued	299,933	-	-	299,933	157,685	-	-	157,685	142,248
Losses incurred	3,692,625	2,575,917	348,362	6,616,903	8,302,727	(1,599,176)	(832,277)	5,871,274	745,629
Change in premium deficiency reserve	-	-	-	-	(2,233,235)	-	-	(2,233,235)	2,233,235
Premium taxes	408,000	-	-	408,000	949	-	-	949	407,051
	4,100,625	2,575,917	348,362	7,024,903	6,070,441	(1,599,176)	(832,277)	3,638,988	3,385,915
Net underwriting income (loss)	2,265,887	(2,575,917)	(348,362)	(658,391)	(783,777)	1,599,176	832,277	1,647,676	(2,306,067)
Other income	693,731	-	-	693,731	770,337	-	-	770,337	(76,606)
Interest income				1,365,164				774,239	590,925
Realized gains (losses) on investments				(101,872)				(37,082)	(64,790)
Unrealized gains (losses) on investments				682,217				318,973	363,244
				1,945,509				1,056,130	889,379
General and administrative expenses				511,978				322,535	(189,443)
Net comprehensive income				\$ 1,468,870				\$ 3,151,608	\$ (1,682,738)

Commentary:

- Premiums are earned evenly over policy term therefore impact will be largely reflected in 2024 operating results as the policies were extended until May 1, 2024 and renewed May 1, 2024 to May 1, 2025.
- 2024 premium taxes fully expensed at August 31, 2024.
- Losses incurred have increased over prior year. IBNR has been increased on the 2024/25 policy year based on the actuary calculated roll forward. Can also look at losses by policy year:
 - (a) Loss experience during the 2024 fiscal year on the policy issued 2024/25 has increased based on current OSLR and IBNR. There are 3 new claims on this policy year.
 - (b) 2022/24 policy (policy-in-force during most of the 2023 fiscal year and extended to May 1, 2024) has \$2.57M in loss incurred based on paid claims and reserves movements. This is a decrease from \$8.3M for the same period last year.
- There are currently 17 open claims on this policy year.
- Other income represents Marsh's commissions on non-USIC placements and is a reduction from prior year.
- Investment income decreased by \$889K over same period last year including realized and unrealized losses on the investment portfolio.
- G&A higher than prior year due to pro-rated Marsh broker fees for the policy extension and the current year broker fee.

URBAN SCHOOLS INSURANCE CONSORTIUM
Calculation of Share of Consortium Pool Equity

Schedule 3

as at August 31, 2024

Member	Percentage Share at Dec/23	Share of Equity at 31/12/23 (Note)	New Equity Balance	Share at August 31, 2024
Calgary Board of Education	34.2672%	6,299,916	6,629,675	34.2227%
Calgary Roman Catholic	11.6873%	2,148,665	2,267,174	11.7033%
Edmonton Public Schools	24.6665%	4,534,848	4,786,276	24.7070%
Fort McMurray S.D. No. 2833	2.7085%	497,943	527,837	2.7247%
Grande Prairie S.D. No. 2357	2.8756%	528,663	557,357	2.8771%
Grande Prairie Roman Catholic	1.6966%	311,916	332,612	1.7170%
Holy Spirit Roman Catholic	1.6798%	308,828	325,226	1.6788%
Lethbridge S.D. No. 51	2.7029%	496,918	526,288	2.7167%
Medicine Hat S.D. No. 76	2.0506%	377,001	396,713	2.0479%
Medicine Hat Catholic	0.9439%	173,536	181,146	0.9351%
Red Deer S.D. No. 104	3.0768%	565,660	598,511	3.0895%
Red Deer Catholic	1.9000%	349,308	368,677	1.9031%
Rocky View Schools (RVS)	7.3816%	1,357,082	1,420,094	7.3306%
St. Albert P.S.D. No. 5565	2.1994%	404,351	424,526	2.1914%
TOTAL	100.0000%	18,384,662	19,372,139	100.0000%

**CALGARY BOARD OF EDUCATION
STATEMENT OF ADMINISTRATION RESPONSIBILITY
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023**

Statement of administration responsibility

The Board of Trustees is responsible for ensuring that the Administration fulfills its responsibility for financial reporting and control through its own ongoing monitoring and evaluation of its governance policies. The Board of Trustees carries out its responsibility for review of the consolidated financial statements principally through its Audit and Risk Committee. The Audit and Risk Committee, which consists of two Trustees and not fewer than three public members, meets with Administration and the External Auditors to discuss the results of the audit examination and financial reporting matters. The Audit and Risk Committee also reviews the consolidated financial statements, the Auditor's Report and other information, and recommends their approval to the Board of Trustees. The External Auditors have full access to the Audit and Risk Committee, with and without the presence of Administration.

In the context of the responsibilities of the Board, the Calgary Board of Education's Administration is responsible for the preparation, presentation and integrity of the consolidated financial statements and has prepared them in accordance with Canadian Public Sector Accounting Standards. The consolidated financial statements present fairly the financial position of the Calgary Board of Education as at August 31, 2024, and 2023, and the results of its operations, cash flows, changes in net assets and changes in accumulated remeasurement gains and losses for the years then ended.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, Administration has developed Administrative Regulations and maintains a system of internal controls, procedures and guidelines, supplemented by ongoing monitoring and evaluation of results, to provide reasonable assurance that assets are safeguarded and that transactions are properly executed in accordance with the governance policies established by the Board of Trustees.

KPMG LLP, the External Auditors appointed by the Board of Trustees, has performed an audit of the consolidated financial statements in this report. Their independent professional opinion on these consolidated financial statements is included in the Independent Auditor's Report.

Joanne Pitman
CHIEF SUPERINTENDENT OF SCHOOLS

BRAD GRUNDY
SUPERINTENDENT, CHIEF FINANCIAL OFFICER,
AND CORPORATE TREASURER

November 26, 2024

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of the Calgary Board of Education

Opinion

We have audited the consolidated financial statements of the Calgary Board of Education (the Entity), which are presented in the format prescribed by the Alberta Ministry of Education ("Alberta Education"), and which comprise:

- the consolidated statement of operations for the year ended August 31, 2024
- the consolidated statement of financial position as at August 31, 2024
- the consolidated statement of cash flows for the year then ended
- the consolidated statement of accumulated remeasurement gains and losses for the year then ended
- the consolidated statement of changes in net (debt) financial assets for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies and Schedules 1,2,3,5,6, and 8, and Schedule 4 excluding the rows under "Square Metres", and Schedule 7 excluding the column "FTE"

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at August 31, 2024, and its consolidated results of operations, its consolidated remeasurement gains and losses, its consolidated changes in net debt and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards and the presentation requirements of Alberta Education.

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 auditor's report.

We are independent of the Entity 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.

Other Information

Management is responsible for the other information. Other information comprises:

- the information, other than the financial statements and the auditor's report thereon, included in the Management's Discussion & Analysis document.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with

the financial statements, or our knowledge obtained in the audit and remain alert for indications that the other information appears to be materially misstated.

We obtained the information, other than the financial statements and the auditor's report thereon, included in Management's Discussion & Analysis document as at the date of this auditor's report.

If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

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 the presentation requirements of Alberta Education, 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 Entity'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 either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 or 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 the 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.

- 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 Entity'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 on the Entity'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 Entity 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.
- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT

To the Board of Trustees of the Calgary Board of Education

We have undertaken a reasonable assurance engagement of the accompanying FTE as reported in the column "FTE" in Schedule 7 (the "subject matter information") prescribed by the Alberta Ministry of Education ("Alberta Education") of the Calgary Board of Education (the "Entity") for the year ended August 31, 2024.

Management's Responsibility

Management is responsible for the preparation and presentation of the subject matter information in accordance with the criteria established by Alberta Education in the AFS Guidelines (the "applicable criteria").

Management is also responsible for such internal control as management determines necessary to enable the preparation of the subject matter information that is free from material misstatement, whether due to fraud or error.

Practitioner's Responsibilities

Our responsibility is to express a reasonable assurance opinion on the subject matter information based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standards on Assurance Engagements (CSAE) 3000, *Attestation Engagements Other than Audits or Reviews of Historical Financial Information*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the subject matter information is free from material misstatement.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report.

The nature, timing and extent of procedures performed depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the subject matter information.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

Practitioner's Independence and Quality Management

We have complied with the relevant rules of professional conduct/code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Management 1, *Quality Management*

for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance or Related Services Engagements which requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Opinion

In our opinion, the subject matter information of the Entity for the year ended August 31, 2024 is prepared, in all material respects, in accordance with the applicable criteria.

Specific Purpose of Subject Matter Information

The subject matter information has been prepared in accordance with the applicable criteria. As a result, the subject matter information may not be suitable for another purpose.

Chartered Professional Accountants

Calgary, Canada

November 26, 2024

Property of the
Calgary Board of Education

**CALGARY BOARD OF EDUCATION
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023
(in dollars)**

		Budget 2024	Actual 2024	Actual 2023
REVENUES				
Government of Alberta		\$ 1,431,227,000	\$ 1,446,210,000	\$ 1,345,604,000
Federal Government and other government grants		\$ 824,000	\$ 1,113,000	\$ 1,285,000
Property taxes		\$ -	\$ -	\$ -
Fees	(Schedule 9)	\$ 53,474,000	\$ 54,403,000	\$ 49,462,000
Sales of services and products		\$ 16,551,000	\$ 23,798,000	\$ 18,792,000
Investment income		\$ 7,482,000	\$ 11,638,000	\$ 9,244,000
Donations and other contributions		\$ 10,752,000	\$ 17,602,000	\$ 9,653,000
Other revenue	(Note18)	\$ 4,970,000	\$ 4,768,000	\$ 39,008,000
Total revenues		\$ 1,525,280,000	\$ 1,559,532,000	\$ 1,473,048,000
EXPENSES				
Instruction - ECS		\$ 38,912,000	\$ 35,246,000	\$ 35,763,000
Instruction - Grades 1 to 12		\$ 1,168,478,000	\$ 1,191,245,000	\$ 1,095,552,000
Operations and maintenance	(Schedule 4)	\$ 190,045,000	\$ 207,673,000	\$ 191,508,000
Transportation		\$ 49,501,000	\$ 50,796,000	\$ 44,845,000
System administration		\$ 46,593,000	\$ 45,477,000	\$ 40,433,000
External services		\$ 31,751,000	\$ 33,871,000	\$ 28,520,000
Total expenses		\$ 1,525,280,000	\$ 1,564,308,000	\$ 1,436,621,000
Annual operating surplus (deficit)		\$ -	\$ (4,776,000)	\$ 36,427,000
Endowment contributions and reinvested income		\$ -	\$ -	\$ -
Annual surplus (deficit)		\$ -	\$ (4,776,000)	\$ 36,427,000
Accumulated surplus (deficit) at beginning of year		\$ 139,600,000	\$ 139,600,000	\$ 103,173,000
Accumulated surplus (deficit) at end of year		\$ 139,600,000	\$ 134,824,000	\$ 139,600,000

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

Calgary

**CALGARY BOARD OF EDUCATION
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023
(in dollars)**

		2024	2023
FINANCIAL ASSETS			
Cash and cash equivalents	(Schedule 5; Note 4)	\$ 195,638,000	\$ 182,183,000
Accounts receivable (net after allowances)	(Note 5)	\$ 12,866,000	\$ 32,411,000
Portfolio investments			
Operating	(Schedule 5; Note 11)	\$ 12,970,000	\$ 14,522,000
Endowments	(Schedules 1 & 5; Note 12)	\$ 10,955,000	\$ 9,001,000
Inventories for resale		\$ -	\$ -
Other financial assets		\$ -	\$ -
Total financial assets		\$ 232,429,000	\$ 238,117,000
LIABILITIES			
Bank indebtedness		\$ -	\$ -
Accounts payable and accrued liabilities	(Note 8)	\$ 118,117,000	\$ 102,935,000
Unspent deferred contributions	(Schedule 2)	\$ 28,364,000	\$ 26,968,000
Employee future benefits liabilities	(Note 9)	\$ 24,292,000	\$ 23,236,000
Asset retirement obligations and environmental liabilities	(Note 10)	\$ 151,548,000	\$ 151,548,000
Other liabilities		\$ -	\$ -
Debt			
Unsupported: Debentures		\$ -	\$ -
Mortgages and capital loans		\$ -	\$ -
Capital leases	(Note 11)	\$ 11,311,000	\$ 13,088,000
Total liabilities		\$ 333,632,000	\$ 317,775,000
Net financial assets		\$ (101,203,000)	\$ (79,658,000)
NON-FINANCIAL ASSETS			
Tangible capital assets	(Schedule 6)	\$ 1,429,125,000	\$ 1,476,647,000
Inventory of supplies		\$ -	\$ -
Prepaid expenses	(Note 6)	\$ 21,640,000	\$ 16,837,000
Other non-financial assets		\$ -	\$ -
Total non-financial assets		\$ 1,450,765,000	\$ 1,493,484,000
Net assets before spent deferred capital contributions		\$ 1,349,562,000	\$ 1,413,826,000
Spent deferred capital contributions	(Schedule 2)	\$ 1,212,943,000	\$ 1,273,245,000
Net assets		\$ 136,619,000	\$ 140,581,000
Net assets	(Note 12)		
Accumulated surplus (deficit)	(Schedule 1)	\$ 134,824,000	\$ 139,600,000
Accumulated remeasurement gains (losses)		\$ 1,795,000	\$ 981,000
		\$ 136,619,000	\$ 140,581,000
Contractual rights	(Note 7)		
Contingent assets	(Note 7)		
Contractual obligations	(Note 16)		
Contingent liabilities	(Note 16)		

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

**CALGARY BOARD OF EDUCATION
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023
(in dollars)**

	2024	2023
CASH FLOWS FROM:		
A. OPERATING TRANSACTIONS		
Annual surplus (deficit)	\$ (4,776,000)	\$ 36,427,000
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	\$ 88,912,000	\$ 81,227,000
Net (gain)/loss on disposal of tangible capital assets	\$ 40,000	\$ (30,031,000)
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ 10,804,000
(Gain)/Loss on sale of portfolio investments	\$ -	\$ -
Spent deferred capital recognized as revenue	\$ (58,854,000)	\$ (55,220,000)
Deferred capital revenue write-down / adjustment	\$ -	\$ -
Increase/(Decrease) in employee future benefit liabilities	\$ 1,056,000	\$ (1,513,000)
Donations in kind	\$ -	\$ -
Transfer to capital reserves	\$ (3,605,000)	\$ -
	\$ 22,773,000	\$ 41,694,000
(Increase)/Decrease in accounts receivable	\$ 19,545,000	\$ (23,593,000)
(Increase)/Decrease in inventories for resale	\$ -	\$ -
(Increase)/Decrease in other financial assets	\$ -	\$ -
(Increase)/Decrease in inventory of supplies	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ (4,803,000)	\$ 1,769,000
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Increase/(Decrease) in accounts payable, accrued and other liabilities	\$ 15,182,000	\$ (15,178,000)
Increase/(Decrease) in unspent deferred contributions	\$ 1,396,000	\$ (9,008,000)
Increase/(Decrease) in asset retirement obligations and environmental liabilities	\$ -	\$ (5,091,000)
Other	\$ 859,000	\$ -
Total cash flows from operating transactions	\$ 54,952,000	\$ (9,407,000)
B. CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	\$ (67,015,000)	\$ (75,667,000)
Net proceeds from disposal of unsupported capital assets		\$ 30,363,000
All transferred assets		\$ -
Total cash flows from capital transactions	\$ (67,015,000)	\$ (45,304,000)
C. INVESTING TRANSACTIONS		
Purchases of portfolio investments	\$ 295,000	\$ (4,726,000)
Proceeds on sale of portfolio investments		\$ 3,961,000
Other (Describe)	\$ -	\$ -
Net remeasurement gains for the year	\$ 814,000	\$ 254,000
Total cash flows from investing transactions	\$ 1,109,000	\$ (511,000)
D. FINANCING TRANSACTIONS		
Debt issuances	\$ -	\$ -
Debt repayments	\$ -	\$ -
Increase (decrease) in spent deferred capital contributions	\$ 26,186,000	\$ 18,602,000
Capital lease issuances	\$ 1,531,000	\$ 2,560,000
Capital lease payments	\$ (3,308,000)	\$ (3,392,000)
To match increase in spent deferred capital contributions to financial statements	\$ -	\$ 10,804,000
Total cash flows from financing transactions	\$ 24,409,000	\$ 28,574,000
Increase (decrease) in cash and cash equivalents	\$ 13,455,000	\$ (26,648,000)
Cash and cash equivalents, at beginning of year	\$ 182,183,000	\$ 208,831,000
Cash and cash equivalents, at end of year	\$ 195,638,000	\$ 182,183,000

**CALGARY BOARD OF EDUCATION
CONSOLIDATED STATEMENT OF ACCUMULATED REMEASUREMENT GAINS AND LOSSES
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023
(in dollars)**

	2024	2023
Unrealized gains (losses) attributable to:		
Portfolio investments	\$ 697,000	\$ 281,000
Foreign Currency Translation	\$ 117,000	\$ (28,000)
Amounts reclassified to the statement of operations:		
Portfolio investments	\$ -	\$ -
Foreign Currency Translation	\$ -	\$ -
Net remeasurement gains (losses) for the year	\$ 814,000	\$ 253,000
Accumulated remeasurement gains (losses) at beginning of year	\$ 981,000	\$ 728,000
Accumulated remeasurement gains (losses) at end of year	\$ 1,795,000	\$ 981,000

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**CALGARY BOARD OF EDUCATION
CONSOLIDATED STATEMENT OF CHANGES IN NET (DEBT) FINANCIAL ASSETS
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023
(in dollars)**

	Budget 2024	2024	2023
Annual surplus (deficit)	\$ -	\$ (4,776,000)	\$ 36,427,000
Effect of changes in tangible capital assets			
Acquisition of tangible capital assets	\$ (27,202,000)	\$ (39,381,000)	\$ (75,667,000)
Amortization of tangible capital assets	\$ 87,360,000	\$ 88,912,000	\$ 81,227,000
Net (gain)/loss on disposal of tangible capital assets	\$ -	\$ 40,000	\$ (30,031,000)
Net proceeds from disposal of unsupported capital assets	\$ -	\$ -	\$ 30,365,000
Write-down carrying value of tangible capital assets	\$ -		\$ -
Transfer of tangible capital assets (from)/to other entities	\$ -		\$ (106,650,000)
Other changes Transfer	\$ -	\$ (3,605,000)	\$ 10,804,000
Total effect of changes in tangible capital assets	\$ 60,158,000	\$ 45,966,000	\$ (89,952,000)
Acquisition of inventory of supplies	\$ -	\$ -	\$ -
Consumption of inventory of supplies	\$ -	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ -	\$ (4,803,000)	\$ 1,769,000
(Increase)/Decrease in other non-financial assets	\$ -	\$ -	\$ -
Net remeasurement gains and (losses)	\$ -	\$ 814,000	\$ 253,000
Change in spent deferred capital contributions (Schedule 2)		\$ (60,302,000)	\$ 80,836,000
Other changes UDCC cleanup	\$ -	\$ 1,556,000	\$ (1,823,000)
Increase (decrease) in net financial assets	\$ 60,158,000	\$ (21,545,000)	\$ 27,510,000
Net financial assets at beginning of year	\$ (79,658,000)	\$ (79,658,000)	\$ (107,168,000)
Net financial assets at end of year	\$ (19,500,000)	\$ (101,203,000)	\$ (79,658,000)

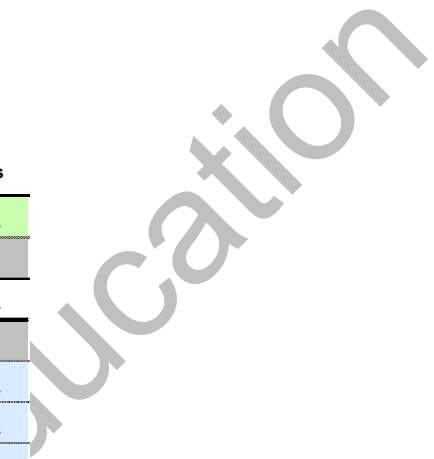
Calgary

**CALGARY BOARD OF EDUCATION
SCHEDULE 1 – NET ASSETS
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023**

	NET ASSETS	ACCUMULATED REMEASUREMENT GAINS (LOSSES)	ACCUMULATED SURPLUS (DEFICIT)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES
Balance at August 31, 2023	\$ 140,581,000	\$ 981,000	\$ 139,600,000	\$ 38,659,000	\$ 5,206,000	\$ (21,107,000)	\$ 37,855,000	\$ 78,987,000
Prior period adjustments:								
Adjusted Balance, August 31, 2023	\$ 140,581,000	\$ 981,000	\$ 139,600,000	\$ 38,659,000	\$ 5,206,000	\$ (21,107,000)	\$ 37,855,000	\$ 78,987,000
Operating surplus (deficit)	\$ (4,776,000)		\$ (4,776,000)			\$ (4,776,000)		
Board funded tangible capital asset additions				\$ 43,499,000		\$ (18,265,000)	\$ -	\$ (25,234,000)
Board funded ARO tangible capital asset additions				\$ -		\$ -	\$ -	\$ -
Disposal of unsupported or board funded portion of supported tangible capital assets	\$ -		\$ -	\$ (3,000)		\$ 3,000		\$ -
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	\$ 814,000	\$ 814,000						
Endowment expenses & disbursements	\$ -		\$ -		\$ 422,000	\$ (422,000)		
Endowment contributions	\$ -		\$ -		\$ -	\$ -		
Reinvested endowment income	\$ -		\$ -		\$ -	\$ -		
Direct credits to accumulated surplus (Describe)	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets	\$ -			\$ (86,040,000)		\$ 86,040,000		
Amortization of ARO tangible capital assets	\$ -			\$ (2,872,000)		\$ 2,872,000		
Board funded ARO liabilities - recognition	\$ -			\$ -		\$ -		
Board funded ARO liabilities - remediation	\$ -			\$ -				
Capital revenue recognized	\$ -			\$ 58,854,000		\$ (58,854,000)		
Debt principal repayments (unsupported)	\$ -			\$ 3,307,000		\$ (3,307,000)		
Additional capital debt or capital leases	\$ -			\$ (1,531,000)		\$ 1,531,000		
Net transfers to operating reserves	\$ -					\$ (16,071,000)	\$ 16,071,000	
Net transfers from operating reserves	\$ -					\$ 8,567,000	\$ (8,567,000)	
Net transfers to capital reserves	\$ -					\$ (27,776,000)		\$ 27,776,000
Net transfers from capital reserves	\$ -					\$ 11,344,000		\$ (11,344,000)
Solar Panel Rebate Revenue Other	\$ -		\$ -	\$ -	\$ -	\$ (3,603,000)	\$ -	\$ 3,603,000
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2024	\$ 136,619,000	\$ 1,795,000	\$ 134,824,000	\$ 53,873,000	\$ 5,628,000	\$ (43,824,000)	\$ 45,359,000	\$ 73,788,000

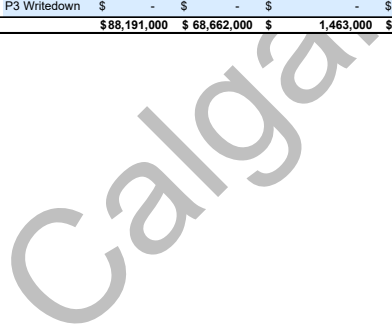
CALGARY BOARD OF EDUCATION
SCHEDULE 1 – NET ASSETS
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023

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
\$ 43,142,000	\$ 48,248,000	\$ 103,000	\$ 30,705,000	\$ (6,989,000)	\$ 34,000	\$ 1,599,000	\$ -	\$ -	\$ -
\$ 43,142,000	\$ 48,248,000	\$ 103,000	\$ 30,705,000	\$ (6,989,000)	\$ 34,000	\$ 1,599,000	\$ -	\$ -	\$ -
\$ -	\$ (18,783,000)	\$ -	\$ (6,417,000)	\$ -	\$ (34,000)	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -		\$ -		\$ -		\$ -		\$ -
	\$ -		\$ -		\$ -		\$ -		\$ -
	\$ -		\$ -		\$ -		\$ -		\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 7,543,000		\$ -		\$ 1,325,000		\$ 7,203,000		\$ -	
\$ (3,690,000)		\$ (103,000)		\$ (3,175,000)		\$ (1,599,000)		\$ -	
	\$ 17,394,000		\$ 9,495,000		\$ 887,000		\$ -		\$ -
	\$ (4,084,000)		\$ (7,260,000)		\$ -		\$ -		\$ -
\$ -	\$ -	\$ -	\$ 3,603,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 46,995,000	\$ 42,775,000	\$ -	\$ 30,126,000	\$ (8,839,000)	\$ 887,000	\$ 7,203,000	\$ -	\$ -	\$ -



**CALGARY BOARD OF EDUCATION
SCHEDULE 2- CAPITAL REVENUE
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023**

	Alberta Education						Other GoA Ministries					Other Sources			Total	
	IMR	CMR	Safe Return to Class/Safe Indoor Air	Transportation	Others	Total Education	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	\$ 4,245,000	\$ -	\$ 47,000	\$ -	\$ 6,608,000	\$ 10,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,581,000	\$ 59,000	\$ 1,640,000	\$ 12,540,000
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2023	\$ 4,245,000	\$ -	\$ 47,000	\$ -	\$ 6,608,000	\$ 10,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,581,000	\$ 59,000	\$ 1,640,000	\$ 12,540,000
Received during the year (excluding investment income)	\$ 17,265,000	\$ -	\$ -	\$ 51,371,000	\$ 20,199,000	\$ 88,835,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 801,000	\$ -	\$ 801,000	\$ 89,636,000
Transfer (to) grant/donation revenue (excluding investment income)	\$ (8,880,000)	\$ -	\$ (47,000)	\$ (51,371,000)	\$ (20,573,000)	\$ (80,871,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (806,000)	\$ (5,000)	\$ (811,000)	\$ (81,682,000)
Investment earnings - Received during the year	\$ 233,000	\$ -	\$ -	\$ -	\$ -	\$ 233,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,000
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ (8,302,000)	\$ -	\$ -	\$ -	\$ -	\$ (8,302,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,302,000)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2024	\$ 4,561,000	\$ -	\$ -	\$ -	\$ 6,234,000	\$ 10,795,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,576,000	\$ 54,000	\$ 1,630,000	\$ 12,425,000
Unspent Deferred Capital Contributions (UDCC)																
Balance at August 31, 2023	\$ -	\$ 9,045,000	\$ -	\$ -	\$ 3,007,000	\$ 12,052,000	\$ 2,376,000	\$ -	\$ -	\$ -	\$ 2,376,000	\$ -	\$ -	\$ -	\$ -	\$ 14,428,000
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2023	\$ -	\$ 9,045,000	\$ -	\$ -	\$ 3,007,000	\$ 12,052,000	\$ 2,376,000	\$ -	\$ -	\$ -	\$ 2,376,000	\$ -	\$ -	\$ -	\$ -	\$ 14,428,000
Received during the year (excluding investment income)	\$ -	\$ 15,595,000	\$ -	\$ -	\$ 3,176,000	\$ 18,771,000	\$ 485,000	\$ -	\$ -	\$ -	\$ 485,000	\$ -	\$ -	\$ -	\$ -	\$ 19,256,000
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ 526,000	\$ -	\$ -	\$ -	\$ 526,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 526,000
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	\$ -	\$ (13,495,000)	\$ -	\$ -	\$ (3,147,000)	\$ (16,642,000)	\$ (1,242,000)	\$ -	\$ -	\$ -	\$ (1,242,000)	\$ -	\$ -	\$ -	\$ -	\$ (17,884,000)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (387,000)	\$ -	\$ -	\$ -	\$ (387,000)	\$ -	\$ -	\$ -	\$ -	\$ (387,000)
UDCC closing balance at August 31, 2024	\$ -	\$ 11,671,000	\$ -	\$ -	\$ 3,036,000	\$ 14,707,000	\$ 1,232,000	\$ -	\$ -	\$ -	\$ 1,232,000	\$ -	\$ -	\$ -	\$ -	\$ 15,939,000
Total Unspent Deferred Contributions at August 31, 2024	\$ 4,561,000	\$ 11,671,000	\$ -	\$ -	\$ 9,270,000	\$ 25,502,000	\$ 1,232,000	\$ -	\$ -	\$ -	\$ 1,232,000	\$ -	\$ 1,576,000	\$ 54,000	\$ 1,630,000	\$ 28,364,000
Spent Deferred Capital Contributions (SDCC)																
Balance at August 31, 2023	\$ 84,960,000	\$ 58,811,000	\$ 2,928,000	\$ -	\$ 3,908,000	\$ 150,607,000	\$ 1,120,394,000	\$ -	\$ -	\$ -	\$ 1,120,394,000	\$ -	\$ 2,244,000	\$ -	\$ 2,244,000	\$ 1,273,245,000
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2023	\$ 84,960,000	\$ 58,811,000	\$ 2,928,000	\$ -	\$ 3,908,000	\$ 150,607,000	\$ 1,120,394,000	\$ -	\$ -	\$ -	\$ 1,120,394,000	\$ -	\$ 2,244,000	\$ -	\$ 2,244,000	\$ 1,273,245,000
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from DOC	\$ 8,302,000	\$ -	\$ -	\$ -	\$ -	\$ 8,302,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,302,000
Transferred from UDCC	\$ -	\$ 13,495,000	\$ -	\$ -	\$ 3,147,000	\$ 16,642,000	\$ 1,242,000	\$ -	\$ -	\$ -	\$ 1,242,000	\$ -	\$ -	\$ -	\$ -	\$ 17,884,000
Amounts recognized as revenue (Amortization of SDCC)	\$ (5,071,000)	\$ (3,644,000)	\$ (1,465,000)	\$ -	\$ (388,000)	\$ (10,568,000)	\$ (48,015,000)	\$ -	\$ -	\$ -	\$ (48,015,000)	\$ -	\$ (271,000)	\$ -	\$ (271,000)	\$ (58,854,000)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain: P3 Writedown	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (27,634,000)	\$ -	\$ -	\$ -	\$ (27,634,000)	\$ -	\$ -	\$ -	\$ -	\$ (27,634,000)
SDCC closing balance at August 31, 2024	\$ 88,191,000	\$ 68,662,000	\$ 1,463,000	\$ -	\$ 6,667,000	\$ 164,983,000	\$ 1,045,987,000	\$ -	\$ -	\$ -	\$ 1,045,987,000	\$ -	\$ 1,973,000	\$ -	\$ 1,973,000	\$ 1,212,943,000



**CALGARY BOARD OF EDUCATION
SCHEDULE 3 – STATEMENT OF OPERATIONS
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023**

		2024						2023	
REVENUES		Instruction		Operations and Transportation		System Administration	External Services	TOTAL	TOTAL
		ECS	Grades 1 - 12	Maintenance					
(1)	Alberta Education	\$ 35,752,000	\$ 1,127,086,000	\$ 133,337,000	\$ 52,724,000	\$ 43,860,000	\$ -	\$ 1,392,759,000	\$ 1,295,277,000
(2)	Alberta Infrastructure	\$ -	\$ -	\$ 53,152,000	\$ -	\$ -	\$ -	\$ 53,152,000	\$ 49,904,000
(3)	Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,000
(4)	Federal Government and First Nations	\$ -	\$ 1,087,000	\$ -	\$ -	\$ 26,000	\$ -	\$ 1,113,000	\$ 1,285,000
(5)	Other Alberta school authorities	\$ -	\$ 294,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 299,000	\$ 324,000
(6)	Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7)	Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8)	Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9)	Fees	\$ 182,000	\$ 29,547,000	\$ -	\$ 5,275,000	\$ -	\$ 19,399,000	\$ 54,403,000	\$ 49,462,000
(10)	Sales of services and products	\$ -	\$ 19,195,000	\$ 3,726,000	\$ -	\$ 149,000	\$ 728,000	\$ 23,798,000	\$ 18,792,000
(11)	Investment income	\$ -	\$ 1,694,000	\$ -	\$ -	\$ 9,944,000	\$ -	\$ 11,638,000	\$ 9,244,000
(12)	Gifts and donations	\$ -	\$ 15,712,000	\$ 271,000	\$ -	\$ -	\$ -	\$ 15,983,000	\$ 8,429,000
(13)	Rental of facilities	\$ -	\$ -	\$ 307,000	\$ -	\$ 355,000	\$ 3,409,000	\$ 4,071,000	\$ 3,556,000
(14)	Fundraising	\$ -	\$ 1,619,000	\$ -	\$ -	\$ -	\$ -	\$ 1,619,000	\$ 1,224,000
(15)	Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,031,000
(16)	Other	\$ -	\$ 697,000	\$ -	\$ -	\$ -	\$ -	\$ 697,000	\$ 5,421,000
(17)	TOTAL REVENUES	\$ 35,934,000	\$ 1,196,931,000	\$ 190,798,000	\$ 57,999,000	\$ 54,334,000	\$ 23,536,000	\$ 1,559,532,000	\$ 1,473,048,000
EXPENSES									
(18)	Certificated salaries	\$ 24,116,000	\$ 723,267,000	\$ -	\$ -	\$ 1,147,000	\$ 4,652,000	\$ 753,182,000	\$ 701,656,000
(19)	Certificated benefits	\$ 3,579,000	\$ 175,167,000	\$ -	\$ -	\$ 189,000	\$ 586,000	\$ 179,521,000	\$ 161,998,000
(20)	Non-certificated salaries and wages	\$ 5,858,000	\$ 129,995,000	\$ 55,858,000	\$ 1,050,000	\$ 17,048,000	\$ 14,358,000	\$ 224,167,000	\$ 204,065,000
(21)	Non-certificated benefits	\$ 1,472,000	\$ 33,937,000	\$ 14,675,000	\$ 219,000	\$ 3,720,000	\$ 3,066,000	\$ 57,089,000	\$ 50,034,000
(22)	SUB - TOTAL	\$ 35,025,000	\$ 1,062,366,000	\$ 70,533,000	\$ 1,269,000	\$ 22,104,000	\$ 22,662,000	\$ 1,213,959,000	\$ 1,117,753,000
(23)	Services, contracts and supplies	\$ 183,000	\$ 109,163,000	\$ 67,167,000	\$ 48,196,000	\$ 21,570,000	\$ 4,910,000	\$ 251,189,000	\$ 229,170,000
(24)	Amortization of supported tangible capital assets	\$ -	\$ -	\$ 58,854,000	\$ -	\$ -	\$ -	\$ 58,854,000	\$ 55,220,000
(25)	Amortization of unsupported tangible capital assets	\$ -	\$ 17,760,000	\$ 7,650,000	\$ -	\$ 1,711,000	\$ 65,000	\$ 27,186,000	\$ 23,108,000
(26)	Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27)	Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 2,872,000	\$ -	\$ -	\$ -	\$ 2,872,000	\$ 2,899,000
(28)	Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(29)	Unsupported interest on capital debt	\$ -	\$ -	\$ 557,000	\$ -	\$ 46,000	\$ -	\$ 603,000	\$ 564,000
(30)	Other interest and finance charges	\$ -	\$ 1,079,000	\$ -	\$ 172,000	\$ 46,000	\$ 613,000	\$ 1,910,000	\$ 1,636,000
(31)	Losses on disposal of tangible capital assets	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -
(32)	Other expense	\$ 38,000	\$ 877,000	\$ -	\$ 1,159,000	\$ -	\$ 5,621,000	\$ 7,695,000	\$ 6,271,000
(33)	TOTAL EXPENSES	\$ 35,246,000	\$ 1,191,245,000	\$ 207,673,000	\$ 50,796,000	\$ 45,477,000	\$ 33,871,000	\$ 1,564,308,000	\$ 1,436,621,000
(34)	OPERATING SURPLUS (DEFICIT)	\$ 688,000	\$ 5,686,000	\$ (16,875,000)	\$ 7,203,000	\$ 8,857,000	\$ (10,335,000)	\$ (4,776,000)	\$ 36,427,000

Calgary

**CALGARY BOARD OF EDUCATION
SCHEDULE 4 – OPERATIONS AND MAINTENANCE EXPENSES
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023**

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	\$ 38,228,000	\$ 10,736,000	\$ -	\$ 1,760,000	\$ 5,134,000			\$ 55,858,000	\$ 51,060,000
Non-certificated benefits	\$ 10,193,000	\$ 2,286,000	\$ -	\$ 426,000	\$ 1,770,000			\$ 14,675,000	\$ 12,733,000
SUB-TOTAL REMUNERATION	\$ 48,421,000	\$ 13,022,000	\$ -	\$ 2,186,000	\$ 6,904,000			\$ 70,533,000	\$ 63,793,000
Supplies and services	\$ 8,059,000	\$ 6,818,000	\$ -	\$ 8,127,000	\$ 1,689,000			\$ 24,693,000	\$ 24,207,000
Electricity			\$ 14,518,000					\$ 14,518,000	\$ 15,027,000
Natural gas/heating fuel			\$ 10,938,000					\$ 10,938,000	\$ 10,009,000
Sewer and water			\$ 2,718,000					\$ 2,718,000	\$ 2,510,000
Telecommunications			\$ 1,047,000					\$ 1,047,000	\$ 1,064,000
Insurance					\$ 8,885,000			\$ 8,885,000	\$ 7,960,000
ASAP maintenance & renewal payments							\$ 4,039,000	\$ 4,039,000	\$ 3,513,000
Amortization of tangible capital assets									
Supported							\$ 58,854,000	\$ 58,854,000	\$ 55,220,000
Unsupported						\$ 10,522,000		\$ 10,522,000	\$ 7,377,000
TOTAL AMORTIZATION						\$ 10,522,000	\$ 58,854,000	\$ 69,376,000	\$ 62,597,000
Accretion expense						\$ -	\$ -	\$ -	\$ -
Interest on capital debt - Unsupported						\$ 557,000		\$ 557,000	\$ 511,000
Lease payments for facilities				\$ 329,000				\$ 329,000	\$ 317,000
Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Losses on disposal of capital assets						\$ 40,000		\$ 40,000	\$ -
TOTAL EXPENSES	\$ 56,480,000	\$ 19,840,000	\$ 29,221,000	\$ 10,642,000	\$ 17,478,000	\$ 11,119,000	\$ 62,893,000	\$ 207,673,000	\$ 191,508,000
SQUARE METRES									
School buildings								1,540,158.6 (unaudited)	1,523,542.6 (unaudited)
Non school buildings								44,687.9 (unaudited)	44,687.9 (unaudited)

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.



**CALGARY BOARD OF EDUCATION
SCHEDULE 5– CASH AND PORTFOLIO INVESTMENTS
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023**

<u>Cash & Cash Equivalents</u>	Average Effective (Market) Yield	2024		2023	
		Cost	Amortized Cost	Amortized Cost	Amortized Cost
Cash	5.29%	\$ -	\$ 195,492,000	\$ 182,032,000	
Cash equivalents					
Government of Canada, direct and guaranteed	0.00%	-	-	-	
Provincial, direct and guaranteed	0.00%	-	-	-	
Corporate	0.00%	-	-	-	
Other, including GIC's	3.08%	-	146,000	151,000	
Total cash and cash equivalents	5.29%	\$ -	\$ 195,638,000	\$ 182,183,000	

See Note 4 for additional detail.

	Average Effective (Market) Yield	Investments Measured at Cost/Amortized Cost	2024 Investments Measured at Fair Value					2023					
			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		
												Cost	Fair Value
Interest-bearing securities													
Deposits and short-term securities	3.51%	\$ 12,970,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,970,000	\$ 14,522,000	\$ -	\$ 14,522,000	\$ -	\$ 14,522,000
Bonds and mortgages	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
	3.51%	12,970,000	-	-	-	-	-	12,970,000	14,522,000	-	14,522,000	-	14,522,000
Equities													
Canadian equities	3.12%	\$ -	\$ 8,242,000	\$ 10,955,000	\$ -	\$ -	\$ 10,955,000	\$ 10,955,000	\$ -	\$ 9,001,000	\$ 9,001,000	\$ -	\$ 9,001,000
Global developed equities	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
Emerging markets equities	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
Private equities	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
Hedge funds	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
	3.12%	-	8,242,000	10,955,000	-	-	10,955,000	10,955,000	-	9,001,000	9,001,000	-	9,001,000
Inflation sensitive													
Real estate	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
Renewable resources	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
Other investments	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
Strategic, tactical, and currency investments													
	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total portfolio investments	3.33%	12,970,000	8,242,000	10,955,000	-	-	10,955,000	23,925,000	14,522,000	9,001,000	23,523,000	-	-

Calgary

**CALGARY BOARD OF EDUCATION
SCHEDULE 5– CASH AND PORTFOLIO INVESTMENTS
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023**

Portfolio investments

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

Portfolio Investments Measured at Fair Value

	2024				2023
	Level 1	Level 2	Level 3	Total	Total
Portfolio investments in equity instruments that are quoted in an active market.	\$ 10,955,000	\$ -	\$ -	\$ 10,955,000	\$ 9,001,000
Portfolio investments designated to their fair value category.	-	-	-	-	-
	<u>\$ 10,955,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,955,000</u>	<u>\$ 9,001,000</u>

	2024	2023
Operating		
Cost	\$ 12,970,000	\$ 14,522,000
Unrealized gains and losses	-	-
	<u>12,970,000</u>	<u>14,522,000</u>
Endowments		
Cost	\$ 8,242,000	\$ 6,985,000
Unrealized gains and losses	2,713,000	2,016,000
Deferred revenue	-	-
	<u>10,955,000</u>	<u>9,001,000</u>
Total portfolio investments	<u>\$ 23,925,000</u>	<u>\$ 23,523,000</u>

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

	2024	2023
Under 1 year	11.8%	11.5%
1 to 5 years	88.2%	88.5%
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>

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**CALGARY BOARD OF EDUCATION
SCHEDULE 6 – TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023**

Tangible Capital Assets	2024						2023	
	Land	Work In Progress*	Buildings**	Equipment	Vehicles	Computer Hardware & Software	Total	Total
Estimated useful life			10-50 Years	5-15 Years	5-10 Years	3-5 Years		
Historical cost								
Beginning of year	\$ 4,774,000	\$ 8,719,000	\$ 2,264,638,000	\$ 242,838,000	\$ 11,470,000	\$ 233,595,000	\$ 2,766,034,000	2,452,769,000
Prior period adjustments	-	-	-	-	-	-	-	150,572,000
Additions	-	67,498,000	(38,874,000)	-	-	-	28,624,000	173,469,000
Transfers in (out)	-	(65,484,000)	24,451,000	23,195,000	330,000	17,508,000	-	-
Less disposals including write-offs	-	-	-	(55,000)	(445,000)	-	(500,000)	(10,776,000)
Historical cost, August 31, 2024	\$ 4,774,000	\$ 10,733,000	\$ 2,250,215,000	\$ 265,978,000	\$ 11,355,000	\$ 251,103,000	\$ 2,794,158,000	\$ 2,766,034,000
Accumulated amortization								
Beginning of year	\$ -	\$ -	\$ 909,610,000	\$ 170,308,000	\$ 9,948,000	\$ 199,521,000	\$ 1,289,387,000	1,117,880,000
Prior period adjustments	-	-	-	-	-	-	-	100,590,000
Amortization	-	-	59,257,000	13,800,000	525,000	15,331,000	88,913,000	81,227,000
Other additions	-	-	(12,770,000)	-	-	-	(12,770,000)	-
Transfers in (out)	-	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	-	(52,000)	(445,000)	-	(497,000)	(10,310,000)
Accumulated amortization, August 31, 2024	\$ -	\$ -	\$ 956,097,000	\$ 184,056,000	\$ 10,028,000	\$ 214,852,000	\$ 1,365,033,000	\$ 1,289,387,000
Net Book Value at August 31, 2024	\$ 4,774,000	\$ 10,733,000	\$ 1,294,118,000	\$ 81,922,000	\$ 1,327,000	\$ 36,251,000	\$ 1,429,125,000	
Net Book Value at August 31, 2023	\$ 4,774,000	\$ 8,719,000	\$ 1,355,028,000	\$ 72,530,000	\$ 1,522,000	\$ 34,074,000		\$ 1,476,647,000

	2024	2023
Total cost of assets under capital lease	\$ 57,126,000	\$ 55,595,000
Total amortization of assets under capital lease	\$ 33,079,000	\$ 29,995,000

Assets under capital lease includes buildings with a total cost of \$57,125,989 (2023 - \$55,595,000) and accumulated amortization of \$33,079,034 (2023 - \$29,995,000)

*Work in Progress of \$10.7 million includes Lousie Dean relocation and modular additions to existing schools

Work in Progress amounts specific to additional schools managed and controlled by Alberta Infrastructure are not available. The school division will report new school with its tangible capital assets when the school is complete and controlled by the Division.

After adoption of PS 3160, using calculation provided by Alberta Education, net book value of building assets were written down by \$27,634,000.

*Buildings include leasehold improvements with a total cost of \$nil (2023- \$nil) and accumulated amortization of \$nil as well as site improvements with a total cost of \$247,138,015 (2023- \$222,686,580) and accumulated amortization of \$54,633,296 (2023 - \$43,926,886).

*Note the asset retirement tangible capital asset of \$150,572,000 and accumulated amortization of \$106,361,000 (Sch 8) is included in the Buildings balance.

Calgary

**CALGARY BOARD OF EDUCATION
SCHEDULE 7 – REMUNERATION
FOR THE YEAR ENDED AUGUST 31, 2024**

Board Members:		FTE	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other Paid	Other Accrued Unpaid Benefits (1)	Expenses	
Laura Hack, Trustee		1.00	\$54,811	\$3,576	\$8,797			\$1,864	\$8,769	Non-Certificated
Susan Vukadinovic, Trustee		1.00	\$46,850	\$3,102	\$8,796			\$1,864	\$1,880	Non-Certificated
Charlene May, Trustee		1.00	\$50,831	\$3,339	\$8,796			\$1,864	\$5,438	Non-Certificated
Dana Downey, Trustee		1.00	\$46,850	\$3,106	\$8,806			\$0	\$3,649	Non-Certificated
Marilyn Dennis, Trustee		1.00	\$46,850	\$3,102	\$8,796			\$864	\$0	Non-Certificated
Nancy Close, Vice Chair		1.00	\$47,888	\$3,160	\$8,790			\$1,864	\$2,418	Non-Certificated
Patricia Bolger, Chair		1.00	\$48,927	\$3,226	\$8,796			\$1,864	\$2,256	Non-Certificated
Subtotal		7.00	\$343,007	\$22,611	\$61,577			\$10,184	\$24,410	
Name, Superintendent 1	Joanne Pitman, Chief Superintendent	1.00	\$271,451	\$45,283	\$6,631	\$0	\$9,147	\$181,229	\$4,397	Certificated
Name, Superintendent 2	Brad Grundy, Treasurer	1.00	\$264,875	\$43,676	\$8,396	\$0	\$0	\$116,312	\$7,617	Non-Certificated
Name, Superintendent 3	Patricia Minor, Corporate Secretary	1.00	\$145,506	\$32,697	\$0	\$0	\$0	\$10,722	\$0	Non-Certificated
Name, Treasurer 1	Superintendent, Certified	2.00	\$479,640	\$105,687	\$7,761	\$0	\$97,453	\$77,603	\$10,509	Certificated
Name, Treasurer 2	Superintendent, Non-Certified	4.00	\$987,331	\$147,617	\$32,123	\$0	\$0	\$272,142	\$3,341	Non-Certificated
Certificated			\$752,431,654	\$178,951,074	\$0	\$0	\$47,842	\$0		Certificated
School based		7,121.85								
Non-School based		171.39								
Non-certificated			\$222,424,936	\$55,060,792	\$0	\$0	\$1,268,428	\$0		Non-Certificated
Instructional		2,161.81								
Operations & Maintenance		828.38								
Transportation		13.00								
Other		430.08								
TOTALS		10,742.51	\$977,348,400	\$234,409,438	\$116,487	\$0	\$1,422,870	\$668,192	\$50,274	

(1) Other Accrued Unpaid Benefits Include:

Please describe Other Accrued Unpaid Benefits

Other Accrued Unpaid Benefits include untaken vacation pay and supplemental pension expenses

Calgary Board of Education

**CALGARY BOARD OF EDUCATION
SCHEDULE 7 – REMUNERATION
FOR THE YEAR ENDED AUGUST 31, 2024**

Notes for Trustees

¹ **Remuneration** includes honorarium payment and accruals. Trustee remuneration is established annually through Governance Policy GC-2E Trustee Remuneration. Remuneration reported is on an accrual basis and differs from cash paid in the year. Amounts reported include provisions for the retirement allowance accrual, as applicable.

² **Benefits** include the employer's share of all employee benefits and contributions, or payments made on behalf of trustees including Canada Pension Plan, life insurance, and accidental death and dismemberment coverage. In lieu of other benefits, each Trustee receives the remainder of the package (valued at 10% of the basic honorarium) in regular payments.

³ **Negotiated allowances** are a transportation allowance of \$4,100 annually.

⁶ **Expenses** will include the reimbursement of travel, subsistence, conferences fees, and other costs, to the Trustee or on his/her behalf that are related to professional development. Expenses are not included on the Schedule of Program Operations as salaries or benefits.

Notes for Employees

¹ **Remuneration** includes regular base salaries, administrative allowances, overtime, lump-sum payments, honoraria, deferred salary leave, accruals, and any other direct cash remuneration. This includes negotiated allowance, performance bonuses, ERIP/Other as described below. Remuneration reported is on an accrual basis and differs from cash paid in the year.

² **Benefits** include the employer's share of all employee benefits and contributions or payments made on behalf of employees including retirement, pensions, senior management registered pension plans, Canada Pension Plan, employment insurance, health care, dental coverage, vision coverage, out-of-country medical benefits, group life insurance, accidental disability and dismemberment insurance, and long and short term disability plans. Government Alberta Teachers Retirement Fund ("ATRF") contributions of individual jurisdictions are included in the audit confirmations that are accessible on the Extranet. Individual employee contributions, such as to the Superintendent, can be estimated by using the following formula:

E=D*ER rate *(subject to ATRF Maximum contributions) where
D=Salary updated to plan members' files
ER rate (2024) – 9.89%

Benefits for certificated superintendents include Alberta Education contributions to the ATRF as well as any supplemental pension plan contributions, if applicable. Benefits for non-certificated superintendents including the Secretary and Treasurer include the Local Authorities Pension Plan contributions as well as any supplementary pension plan contributions, if applicable.

³ **Negotiated allowances** include monies paid to an employee including car or travel allowance, isolation allowance, relocation expenses, sabbaticals, special leave with pay, financial and retirement planning services, and club memberships. Excluded from this category are certificated school-based employee allowances outlined in collective agreements (these are included in remuneration).

⁴ **Performance bonuses** include those monies paid to employees that are tied to the achievement of some specified goals or objectives. CBE does not provide for performance bonuses.

⁵ **Early Retirement Incentive Plans (ERIPs)/Other** includes termination benefits such as severance pay, retiring allowances (ERIPs), and other settlement costs due to loss of employment. These are disclosed on a cash basis.

⁶ **Expenses** will include the reimbursement of travel, subsistence, moving costs, conference fees, etc., to the employee or on his/her behalf in performing the responsibilities of employment. Expenses are not included on the Schedule of Program Operations as salaries or benefits.

⁷ **Other Accrued Unpaid Benefits** include untaken vacation pay and supplemental pension expenses accrued up to August 31, 2024.

**CALGARY BOARD OF EDUCATION
SCHEDULE 8 – ASSET RETIREMENT OBLIGATIONS
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023**



Continuity of ARO (Liability) Balance

(in dollars)	2024						2023					
	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
Opening Balance, Aug 31, 2023	\$ -	\$ 149,748,000	\$ -	\$ -	\$ -	\$ 149,748,000	\$ -	\$ 154,839,000	\$ -	\$ -	\$ -	\$ 154,839,000
Liability incurred from Sept. 1, 2023 to Aug. 31, 2024	-	-	-	-	-	-	-	-	-	-	-	-
Liability settled/extinguished from Sept. 1, 2023 to Aug. 31, 2024 - Alberta Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Liability settled/extinguished from Sept. 1, 2023 to Aug. 31, 2024 - Other	-	-	-	-	-	-	-	-	-	-	-	-
Accretion expense (only if Present Value technique is used)	-	-	-	-	-	-	-	-	-	-	-	-
Add/(Less): Revision in estimate Sept. 1, 2023 to Aug. 31, 2024	-	-	-	-	-	-	-	-	-	-	-	-
Reduction of liability resulting from disposals of assets Sept. 1, 2023 to Aug. 31, 2024	-	-	-	-	-	-	-	(5,091,000)	-	-	-	(5,091,000)
Balance, Aug. 31, 2024	\$ -	\$ 149,748,000	\$ -	\$ -	\$ -	\$ 149,748,000	\$ -	\$ 149,748,000	\$ -	\$ -	\$ -	\$ 149,748,000

Continuity of TCA (Capitalized ARO) Balance

(in dollars)	2024						2023					
	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
ARO Tangible Capital Assets - Cost												
Opening balance, August 31, 2023	\$ -	\$ 150,572,000	\$ -	\$ -	\$ -	\$ 150,572,000	\$ -	\$ 150,572,000	\$ -	\$ -	\$ -	\$ 150,572,000
Additions resulting from liability incurred	-	-	-	-	-	-	-	-	-	-	-	-
Revision in estimate	-	-	-	-	-	-	-	-	-	-	-	-
Reduction resulting from disposal of assets	-	-	-	-	-	-	-	-	-	-	-	-
Cost, August 31, 2024	\$ -	\$ 150,572,000	\$ -	\$ -	\$ -	\$ 150,572,000	\$ -	\$ 150,572,000	\$ -	\$ -	\$ -	\$ 150,572,000
ARO TCA - Accumulated Amortization												
Opening balance, August 31, 2023	\$ -	\$ 103,489,000	\$ -	\$ -	\$ -	\$ 103,489,000	\$ -	\$ 100,590,000	\$ -	\$ -	\$ -	\$ 100,590,000
Amortization expense	-	2,872,000	-	-	-	2,872,000	-	2,899,000	-	-	-	2,899,000
Revision in estimate	-	-	-	-	-	-	-	-	-	-	-	-
Less: disposals	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated amortization, August 31, 2024	\$ -	\$ 106,361,000	\$ -	\$ -	\$ -	\$ 106,361,000	\$ -	\$ 103,489,000	\$ -	\$ -	\$ -	\$ 103,489,000
Net Book Value at August 31, 2024	\$ -	\$ 44,211,000	\$ -	\$ -	\$ -	\$ 44,211,000	\$ -	\$ 47,083,000	\$ -	\$ -	\$ -	\$ 47,083,000

Calgary Board of Education

**CALGARY BOARD OF EDUCATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023
(in thousands of \$)**

1. NATURE OF OPERATIONS

The Calgary Board of Education (the "Corporation") is an independent legal entity with a publicly elected Board of Trustees as stipulated in the *Education Act*, Statutes of Alberta, 2012, Chapter E-0.3, and operates as "The Calgary Board of Education". From time to time, the Corporation is referred to as School Division No.19. The Corporation 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.

The Corporation is economically dependent upon the Government of the Province of Alberta, since the viability of its ongoing operations depends on grants and contributions from Alberta Education and other provincial ministries. The Government of the Province of Alberta provides more than ninety two percent of the Corporation's total revenue on an annual basis. The Corporation receives funding for instruction and support under Ministerial Grants Regulation (215/2020). The regulation allows for the setting of conditions and use of grant monies. The school jurisdiction is limited on certain funding allocations and administration expenses.

School jurisdictions have been deemed to be controlled by the Government of Alberta according to criteria set out in the CPA Canada Public Sector Accounting Handbook Section 1300, Government Reporting Entity. All entities consolidated or accounted for on a modified equity basis in the accounts of the Government of Alberta are now considered related parties of school jurisdictions for financial reporting purposes. These include government departments, health authorities, post-secondary institutions and all school jurisdictions in Alberta.

The Corporation provides a full range of public educational services for all instructional programs ranging from Kindergarten through Grade 12 to the Province of Alberta and its citizens and is principally funded by the Province of Alberta (the "Province") through the Alberta Ministry of Education. The Alberta Ministry of Education is generally referenced as Alberta Education.

2. SIGNIFICANT ACCOUNTING POLICIES

These consolidated financial statements were prepared by management in accordance with the Canadian Public Sector Accounting Standards ("PSAS") without reference to Sections PS 4200 to PS 4270. The precise determination of many assets and liabilities is dependent on future events. As a result, the preparation of consolidated financial statements for a period involves the use of estimates and approximations, which have been made using judgment. Actual results could differ from those estimates and approximations. The consolidated 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) Basis of consolidation

The consolidated financial statements reflect the assets, liabilities, revenues, and expenses of the Corporation, which is composed of all organizations, which are controlled by the Corporation. These organizations include:

- EducationMatters (the "Foundation") was established in 2003 by the Corporation under a trust indenture. The Corporation's Board of Trustees appoints the Governors of the Foundation. The Foundation is a registered charity and promotes activities that support public education for the benefit of Calgary's students. The Foundation is controlled by the Corporation; therefore, its assets, liabilities, revenues, and expenses have been consolidated with the Corporation's financial statements.
- School-generated funds, which include the assets, liabilities, revenues, and expenses at the school level, which are controlled by the Corporation, are reflected in the consolidated financial statements.

The accounts of government sector entities, except those designated as government business enterprises, are consolidated using the line-by-line method. Under this method, accounting policies of the consolidated entities are adjusted to conform to the Corporation's accounting policies and the results of each line item in their financial statements (revenue, expense, assets, and liabilities) are included in the Corporation's results. Inter-departmental and inter-organizational transactions and balances between these organizations are eliminated upon consolidation.

**CALGARY BOARD OF EDUCATION
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023
 (in thousands of \$)**

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Basis of Financial Reporting

Valuation of Financial Assets and Liabilities

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

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

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expenses. Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value.

Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets are the Corporation's financial claims on external organizations and individuals, and inventories for resale at the year-end.

Cash and cash equivalents

Cash comprises 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.

Accounts receivable

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

Portfolio investments

The Corporation has investments in GIC's, term deposits, bonds, equity instruments, and mutual funds that have no maturity dates or maturity of greater than three months. GIC's, term deposits, and investments not quoted in an active market are reported at cost or amortized cost. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value. Discounts and premiums arising on the purchase of fixed-income securities are amortized over the term of the investments using an effective interest method.

Derivatives and portfolio investments in equity instruments that are quoted in an active market are recorded at fair value and the associated transaction costs are expensed upon initial recognition. The change in the fair value is recognized in the Consolidated Statement of Remeasurement Gains and Losses as a remeasurement gain or loss until the portfolio investments are derecognized. Upon derecognition, the accumulated remeasurement gains or losses associated with the derecognized portfolio investments are reversed and reclassified to the Consolidated Statement of Operations.

Impairment is defined as a loss in value of a portfolio investment that is other than a temporary decline and is included in the Consolidated Statement of Operations. In the case of an item in the fair value category, a reversal of any net remeasurement gains recognized in previous reporting periods up to the amount of the write-down is reported in the

**CALGARY BOARD OF EDUCATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023
(in thousands of \$)**

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Portfolio investments (continued)

Consolidated Statement of Remeasurement Gains and Losses. A subsequent increase in value would be recognized on the Consolidated Statement of Remeasurement Gains and Losses and realized on the Consolidated Statement of Operations only when sold.

Scholarship Endowment Funds are included in Financial Assets in the Consolidated Statement of Financial Position. Contributions and income pertaining to scholarship endowment funds are recognized on the Consolidated Statement of Operations and must be held in perpetuity in accordance with the agreement with the donor. The residual may be disbursed for the purposes of the scholarship. Undisbursed funds earned on endowment principal are recognized as deferred revenue or as revenue in the year to the extent that stipulations have been met. Donors have placed restrictions on their contributions to endowments, for example, capital preservation. The principal restriction is that cash the original contribution should be maintained intact in perpetuity. Other restrictions may include spending investment income earned by endowments for specific operational or capital purposes or capitalizing a certain amount of investment income to maintain and grow the real value of endowments.

The Corporation's portfolio investments are in compliance and accordance with the *Education Act* and related *Investment Regulation*. Detailed information regarding portfolio investments is disclosed in Schedule 5: Schedule of Cash and Portfolio Investments.

Contractual obligations are evaluated for the existence of embedded derivatives. They are elected to either measure the entire contract at fair value or separately measure the value of the derivative component when characteristics of the derivative are not closely related to the economic characteristics and risks of the contract itself. Contracts to buy or sell non-financial items for the Corporation's normal course of business are not recognized as financial asset or liabilities. The Corporation does not have any derivatives.

Other financial assets

Other financial assets are valued at the lower of cost or expected net realizable value.

Liabilities

Liabilities are current obligations of the Corporation to external organizations and individuals arising from past transactions or events occurring before the year-end, the settlement of which is expected to result in the future sacrifice of economic benefits. They are recognized when there is an appropriate basis of measurement and management can reasonably estimate the amounts.

Accounts payable and other accrued liabilities

Accounts payable and other accrued liabilities include unearned revenue collected from external organizations and individuals for which goods and services have yet to be provided.

Deferred contributions

Deferred contributions include contributions received for operations that have stipulations that meet the definition of a liability per PS 3200. These contributions are recognized by the Corporation 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 revenue includes contributions for capital expenditures, unspent, and spent. Unspent Deferred Capital Contributions (UDCC) represent externally restricted supported capital funds provided for a specific capital purpose received or receivable by the jurisdiction, but the related expenditure has not been made at year-end. These contributions must have stipulations that meet the definition of a liability per PS 3200 when spent.

Spent Deferred Capital Contributions (SDCC) represent externally restricted supported 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

**CALGARY BOARD OF EDUCATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023
(in thousands of \$)**

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred contributions (continued)

of the related capital asset is due to certain stipulations related to the contributions that require that the school jurisdiction to use the asset in a prescribed manner over the life of the associated asset.

Pensions and employee future benefits

Alberta Teachers' Retirement Fund ("ATRF")

The Corporation's certificated employees are required to contribute to the Alberta Teachers' Retirement Fund (ATRF), a multi-employer defined benefits pension plan. ATRF contributions by the Province for current service are reflected as a cost to operate the education system in Alberta and the Corporation's proportionate share is formally recognized in the accounts of the Corporation, even though the Corporation has no legal obligation to pay these costs. Current service contributions are recognized as "Revenue from the Government of Alberta" and as "Certificated benefits" expense.

Local Authorities Pension Plan ("LAPP")

The Corporation and its non-certificated employees participate in LAPP, a multi-employer pension plan. The Corporation accounts for this plan on a defined contribution basis in accordance with PSA 3250.110 and does not record a share of the unfunded liabilities. Pension costs of LAPP included in these consolidated financial statements comprise the cost of employer contributions for the current service of participating employees during the year.

Supplemental Integrated Pension Plan ("SiPP") and Supplementary Executive Retirement Program ("SERP")

The Corporation established supplementary pension plans for certain members of senior administration. The plan provides a supplement to the LAPP or ATRF (as appropriate) and is comprised of both a registered and non-registered portion.

The registered SiPP is a multi-employer plan. The Corporation accounts for this plan on a defined contribution basis in accordance with PSA 3250.110 and does not record a share of the unfunded liabilities.

The non-registered SiPP OverCap plan, or SERP, is administered by the Corporation and is an OverCap plan for the SiPP. LAPP/ATRF and SiPP together can provide the maximum benefit of 2% of final average earnings to the maximum, which changes every year as set by the CRA. SERP tops up the pension benefit to 2% on any earnings over this maximum. The cost of SERP is sponsored by the Corporation and is actuarially determined using the projected benefit method pro-rated on service and management's best estimate of expected salary and benefit escalation, retirement ages of employees, and plan investment performance. Actuarial valuations of this plan occur annually as of August 31st.

Supplementary Retirement Plan ("SRP")

The Corporation provides a non-registered SRP for certain senior employees of the Corporation, based on approved terms and conditions of the plan. The plan provides for annual contributions of 10% of the employee's salary which is above the LAPP or ATRF pensionable earnings cap.

Post-Retirement and Post-Employment Benefits Plans ("PRB" and "PEB")

The Corporation has several other defined benefit plans providing post-employment and post-retirement benefits for supplementary health care, dental care, life insurance, and retiring allowances (collectively "Post-Retirement and Post-Employment Benefits Plans"). These plans are not funded by separately designated plan assets. For those plans, the cost of the future benefit is actuarially determined using the projected unit credit method pro-rata on service and using management's best estimate of expected salary escalation, termination and retirement rates, and mortality. The discount rate used to measure obligations is based on the internal cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime ("EARSLS") of active employees covered under the plan. The EARSLS for employees of the Corporation is 10 years. The most recent valuation of the obligation was performed on August 31, 2022. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of August 31st was adopted.

**CALGARY BOARD OF EDUCATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023
(in thousands of \$)**

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Asset Retirement Obligations

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

- decommission 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 asset 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 even 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.

Environmental Liabilities

Liability for Contaminated Sites

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 a contaminated site may arise 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 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.

Debt

Notes, debentures, and mortgages are recognized at their face amount less unamortized discount, which includes issue expenses.

**CALGARY BOARD OF EDUCATION
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023
 (in thousands of \$)**

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Non-Financial Assets

Non-financial assets are acquired, constructed, or developed assets that do not normally provide resources to discharge existing liabilities, but instead:

- (a) are normally employed to deliver government services;
- (b) may be consumed in the normal course of operations; and
- (c) are not for sale in the normal course of operations.

Non-financial assets include tangible capital assets, capital leases and prepaid expenses.

Tangible capital assets

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 the original cost less accumulated amortization.

Construction in progress is a tangible capital asset that is recorded as an acquisition to the applicable asset class at substantial completion. Sites and buildings are written down to residual value when conditions indicate they no longer contribute to the ability of the Corporation to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. For supported assets, the write-downs are accounted for as reductions to Spent Deferred Capital Revenue.

Buildings that are demolished or destroyed are written off.

Capital assets that are paid for directly by the Province of Alberta on behalf of the Corporation are recorded by the Corporation at fair market value when the title has been transferred. A corresponding deferred capital grant is recorded and reflected in revenue over the life of the asset. Maintenance expenses paid directly by the Province of Alberta on behalf of the Corporation related to these assets are expensed and the corresponding grant is recognized as revenue.

The cost of the tangible capital assets, excluding land, is amortized on a straight-line basis over the estimated useful life of the asset. Amortization of the asset commences once the asset is in productive use. The estimated useful life is as follows:

Buildings	10 - 50 years
Furniture and equipment	5 - 15 years
Computer software and hardware	3 - 5 years
Vehicles	5 - 10 years

Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incidental to ownership of the property to the Corporation 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 executory 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 Corporation's incremental borrowing rate or the interest rate implicit in the lease.

All leases deemed as operating are expensed in the year the expense is incurred.

**CALGARY BOARD OF EDUCATION
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FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023
(in thousands of \$)**

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Prepaid expenses

Prepaid expenses are recognized at cost and amortized based on the terms of the agreement or using a methodology that reflects the use of the resource.

Net Financial Assets

Consistent with Alberta Education financial reporting guidelines for the year ended August 31, 2024, the Corporation excludes spent deferred capital contributions (SDCC) from the calculation of net financial assets.

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. Capital reserves are restricted to capital purposes and may only be used for operating purposes with approval by the Minister of Education. Reserves are disclosed in the Schedule of Net Assets.

Trust funds under administration

Trust funds and their related operations administered by the Corporation are not included in the consolidated financial statements as they are not controlled by the Corporation. Disclosure for trust funds under administration are detailed in Note 17.

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 accrued liabilities.

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

Volunteers contribute a considerable number of hours each year to schools, such as volunteering in the classroom, supporting the milk programs, and raising of school-generated funds. These contributed services are not recognized in the consolidated financial statements.

Eligibility criteria are criteria that the Corporation must meet to receive certain contributions. Stipulations describe what the Corporation must perform in order to keep the contributions. Contributions without eligibility criteria or stipulations are recognized as revenue when the contributions are authorized by the transferring government or entity. Contributions with eligibility criteria but without stipulations are recognized as revenue when the contributions are authorized by the transferring government or entity and all eligibility criteria have been met.

Donations of materials and services are recognized as revenue when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Corporation's operations and would otherwise have been purchased.

Contributions with stipulations are recognized as revenue in the period the stipulations are met, except when and to the extent that the contributions give rise to an obligation that meets the definition of a liability in accordance with *PS 3200*. Such liabilities are recorded as deferred revenue. The following items fall under this category:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year the stipulated related expenses are incurred;
- Unspent deferred capital revenue; or
- Spent deferred capital revenue.

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2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government transfers

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 Corporation'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 Corporation 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 Corporation meets the related eligibility criteria.

Donations and non-Government contributions

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 Corporation 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 Corporation'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 Corporation complies with its communicated use.

Grants and donations for land

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

Investment income

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 Consolidated Statement of Accumulated Remeasurement Gains and Losses until the related investments are sold. Once realized, these gains or losses are recognized in the Consolidated Statement of Operations.

Expenses

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

Allocation of costs:

- Actual salaries of personnel assigned to two or more programs are allocated based on the time spent in each program.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

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2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program reporting

The Corporation's operations have been segmented as follows:

- **ECS Instruction:** The provision of ECS educational instructional services that fall under the basic public education mandate.
- **Grade 1 - 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/from school), whether contracted or board-operated, including transportation facility expenses.
- **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 are to 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 Schedule 3 Program Operations.

Financial instruments

The Corporation classifies its financial instruments at either the fair value or cost / amortized cost. The accounting policy for each category is as follows:

Fair Value

This category includes derivatives and portfolio investments in equity instruments quoted in an active market. The Corporation has designated its bond portfolio that otherwise would be classified into the amortized cost category at fair value as the Corporation manages and reports its performance on a fair value basis. These are initially recognized and subsequently carried at fair value. Unrealized changes in fair value are recognized in the Consolidated Statement of Remeasurement Gains and Losses until they are realized and de-recognized, when they are transferred to the Consolidated Statement of Operations, upon disposal.

Transaction costs related to financial instruments in the fair value category are expensed as incurred.

Where the decline in fair value is determined to be other than temporary, the amount of the loss is removed from accumulated remeasurement gains and losses and recognized in the Consolidated Statement of Operations. Upon disposal, the amount held in accumulated remeasurement gains and losses associated with that instrument is removed from the accumulated surplus and recognized in the Consolidated Statement of Operations.

Cost / Amortized Cost

This category consists of cash and cash equivalents, accounts receivable, guaranteed investment certificates (GICs), accounts payable and accrued liabilities, and debt. They are initially recorded at cost and subsequently measured at amortized cost using the effective interest rate method, less any impairment losses on financial assets.

Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.

Write-downs on financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are written down to the net recoverable value with the write-downs being recognized in the Consolidated Statement of Operations.

Unless otherwise noted, it is management's opinion that the Corporation is not exposed to significant credit, liquidity, and market risk, which includes currency, interest rate, and other price risks.

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2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement uncertainty

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. The precise determination of many assets and liabilities is dependent on future events. As a result, the preparation of consolidated financial statements for a period involves the use of estimates and approximations, which have been made using professional judgment. Actual results could differ from those estimates. Significant areas requiring the use of management estimates relate to the potential impairment of assets, rates for amortization, estimated employee future benefits, and rates used in the determination of asset retirement obligations.

Estimates of liabilities for contaminated sites are subject to measurement uncertainty because of the existence and extent of contamination, the responsibility of clean up and the timing and cost of remediation cannot be reasonably estimated. The degree of measurement uncertainty cannot be reasonably determined.

There is measurement uncertainty related to asset retirement obligations as it involves estimates in determining the settlement amount and timing of the settlement. Changes to either of these estimates and assumptions may result in a change to the obligation.

Budgetary information

Budget information is presented on the Consolidated Statement of Operations and Consolidated Statement of Changes in Net Financial Assets and on the related schedules and represents the budget approved by the Board of Trustees and submitted to Alberta Education in May 2023.

Contractual rights

By definition, a contractual right arises out of a contract or agreement that is binding between two or more parties, has clear economic consequences, and is enforceable by law (see Note 7).

Related party transactions

By definition, a related party transaction is a transfer of economic resources or obligations between related parties, or the provision of services by one party to a related party (see Note 13).

Inter-entity transactions

Inter-entity transactions are those transactions occurring between commonly controlled entities. Commonly controlled entities are all public sector entities that comprise a government's reporting entity (see Note 13).

Future Accounting Changes

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

- **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 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.

The Corporation's Management is currently assessing the impact of the conceptual framework and the standard on the consolidated financial statements.

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3. CHANGE IN ACCOUNTING POLICY

Effective September 1, 2023, the Corporation adopted PS 3160 Public Private Partnerships (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

The Corporation adopted the PS 3400 Revenue Guideline. There were no resulting changes in revenue measurement due to the change.

- Guideline requires the Corporation to differentiate revenue arising from transactions that include performance obligations (exchange transactions) and transactions with no performance obligations (non-exchange transactions).

• PSG-8 Purchased Intangibles

The Corporation also adopted the PSG-8 Purchased Intangibles Guideline. Changes made to the consolidated financial statements include:

- Purchased intangibles are now recognized as assets in the financial statements when they meet the asset definition and general recognition criteria. Prior to adoption, purchased intangibles were expensed.

• Adoption of PS 3160 Public Private Partnerships

Changes were made to the Statement of Financial Position, Schedule 1, Schedule 2 and Schedule 6

- The interest rate for calculating P3-related infrastructure assets changed from the Government of Alberta's borrowing rate for long-term debt to the implicit contract rate at the time of signing the P3 agreement.
- Adjustments made for P3 contracts entered prior to September 1, 2023 are reported in Statement of Financial Position, Schedule 1, Schedule 2 and Schedule 6. Accordingly, the reported opening net book value of tangible capital assets has decreased by \$27,634,000.

4. CASH AND CASH EQUIVALENTS

	2024		2023	
	Effective Market Yield	Amortized cost	Effective Market Yield	Amortized cost
	Bank balances ⁽¹⁾	5.29	\$ 193,026	4.40
Outstanding deposits and (cheques)		2,466		2,806
Cash equivalents (GIC)	3.08	146	0.92	151
Total cash and equivalents		\$ 195,638		\$ 182,183
		\$ 195,638		\$ 182,183

(1) Includes cash balances restricted for Education Matters in the amount of \$121 (2023 - \$171).

General operating and other bank indebtedness

The Corporation maintains a line of credit to a maximum of \$25,000 (2023 - \$25,000) that has been negotiated with its banker for general operating purposes. The line of credit bears an interest rate at the bank's prime rate per annum. As at August 31, 2024, the prime rate was 6.45% (2023 - 7.20%). No amounts have been drawn against the Corporation's general operating line of credit as at August 31, 2024 (2023 - \$nil).

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4. CASH AND CASH EQUIVALENTS (CONTINUED)

Supplementary cash flow information

For the year ended August 31, 2024, cash interest earned (both operating and capital) from bank accounts and investments totaled \$10,156 (2023 - \$7,811). Total interest paid on capital leases during the year was \$496 (2023 - \$449).

5. ACCOUNTS RECEIVABLE

	2024		2023	
	Gross amount	Allowance for doubtful accounts	Net realizable value	Net realizable value
Fees	\$ 17,590	\$ (9,960)	\$ 7,630	\$ 6,285
Federal government	1,893	-	1,893	1,505
Insurance Claims	1,337	-	1,337	1,336
Other	1,162	(207)	955	1,385
Post-secondary institutions	516	-	516	1
Municipalities	304	-	304	922
Alberta Education - Sub Teacher	164	-	164	448
Other Alberta school jurisdictions	14	-	14	30
First nations	53	-	53	53
Alberta Education - Grants	-	-	-	20,444
Foundations	-	-	-	2
	<u>\$ 23,033</u>	<u>\$ (10,167)</u>	<u>\$ 12,866</u>	<u>\$ 32,411</u>

6. PREPAID EXPENSES

	2024	2023
Software licensing	\$ 6,631	\$ 7,097
Dental and medical benefits plan advances	4,485	3,445
Prepaid insurance	6,036	1,810
Other	2,786	2,263
Prepaid trip vouchers	-	2
Rent	1,323	1,299
Health spending account advances	305	782
Evergreening program	74	139
Total	<u>\$ 21,640</u>	<u>\$ 16,837</u>

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7. CONTRACTUAL RIGHTS

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

	<u>2024</u>	<u>2023</u>
Contractual rights from Alberta Infrastructure	\$ 8,349	\$ 4,990
Contractual rights from operating leases	299	285
Total	\$ 8,648	\$ 5,275

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2024</u>	<u>2023</u>
Trade payables and accrued liabilities	\$ 46,400	\$ 38,046
Salaries and benefit costs	38,532	30,405
Unearned Revenue		
School Generated Funds, including fees (Note 15)	12,685	16,684
Other fee revenue not collected at school level	5,527	8,349
Accrued vacation liability	10,184	9,427
Alberta Education ⁽¹⁾	4,765	-
Alberta Health Services	11	11
Post-Secondary Institutions	8	8
Other Alberta school jurisdictions	5	5
Total	\$ 118,117	\$ 102,935

(1) The liability of \$4,765 to Alberta Education reflects deferral of base instruction grant to the subsequent school year as a result of actual student enrolment being lower than the projected student count for funding purposes.

9. EMPLOYEE FUTURE BENEFITS

(a) Employee Future Benefits Schedule

	<u>2024</u>	<u>2023</u>
Supplemental executive retirement program	\$ 383	\$ 237
Supplementary retirement plan	36	38
Post retirement and post-employment benefit plans	23,873	22,961
	\$ 24,292	\$ 23,236

(b) Supplemental Integrated Pension Plan (SiPP) and Supplemental Executive Retirement Program (SERP)

The Corporation's net pension expense for the registered portion of SiPP for the year was \$49 (2023 - \$59). The net pension recovery for SERP was \$23 (2023 - \$22). The total liability for the SERP on August 31, 2024, was \$383 (2023 - \$237).

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9. EMPLOYEE FUTURE BENEFITS (CONTINUED)

(c) Supplementary Retirement Plan (SRP)

The total liability for the SRP on August 31, 2024, was \$36 (2023 - \$38).

(d) Enrollment in SiPP, SERP and SRP

The following table reflects the number of employees enrolled in each of SiPP, SERP and SRP plans as at August 31:

	<u>2024</u>	<u>2023</u>
Supplemental Integrate Pension Plan (SiPP)	7	6
Supplementary Executive Retirement Program (SERP)	5	6
Supplementary Retirement Plan (SRP)	27	29
Total	<u>39</u>	<u>41</u>

(e) Post-Retirement and Post-Employment Benefits Plans (PRB/PEB)

Changes in PRB/PEB

The following table provides the plans' change in Post Retirement and Post-Employment Benefits Plans ("PRB/PEB") for the years ended August 31, 2024, and 2023:

	<u>2024</u>	<u>2023</u>
Liability for PRB/PEB, beginning of year	\$ 22,961	\$ 24,437
Current service cost	1,020	1,027
Interest cost	2,308	2,287
Benefits payments	(3,858)	(6,166)
Amortization of net actuarial losses	1,442	1,376
Liability for PRB/PEB, end of year	<u>\$ 23,873</u>	<u>\$ 22,961</u>

To date, \$23,873 (2023 - \$22,961) has been accrued in the Corporation's consolidated financial statements as a liability for PRB/PEB.

Plan Funded Status

Reconciliation of funded status of benefit plans to the amounts recorded in the consolidated financial statements is as below:

	<u>2024</u>	<u>2023</u>
Accrued benefit obligation, ending balance	\$ 43,568	\$ 33,164
Unamortized net actuarial losses	(19,695)	(10,203)
Liability for PRB/PEB, ending balance	<u>\$ 23,873</u>	<u>\$ 22,961</u>

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9. EMPLOYEE FUTURE BENEFITS (CONTINUED)

Components of Net Periodic Post - Retirement Benefit Cost

The net period benefits cost for pension plans include the following components for the years ended August 31:

	<u>2024</u>	<u>2023</u>
Current period service cost	\$ 1,020	\$ 1,027
Amortization of net actuarial gains(losses)	1,442	1,371
Benefit expenses	\$ 2,462	\$ 2,398
Benefit interest expenses	2,308	2,287
Total benefit expenses	<u>\$ 4,770</u>	<u>\$ 4,685</u>

The accrued benefit obligations for employee future benefit plans as of August 31, 2024, are based on actuarial valuations for accounting purposes as of August 31, 2024. These actuarial valuations were based on assumptions about future events. The economic assumptions used in these valuations are the Corporation's best estimates of expected rates of:

	<u>2024</u>	<u>2023</u>
Discount rate on accrued benefit obligation	6.40%	7.20%
Rate of Compensation increase	3.00%	3.50%
Supplemental Health Care (SHC) cost trend rate	8.50%	5.00%
Dental cost trend rate	4.00%	4.50%

(f) Alberta Teachers Retirement Fund (ATRF)

The current service and past service costs of the ATRF are met by contributions by active members and the Province of Alberta. Under the terms of the *Teachers' Pension Plan Act*, the Corporation does not make pension contributions for certificated staff and does not report on any unfunded liabilities. The service costs for the members are funded and contributed by the Province of Alberta in the amount of \$70,882 (2023 - \$67,096) and are included in these consolidated financial statements as revenue from the Government of Alberta and as certificated benefits expense. At August 31, 2024, the ATRF reported a surplus of \$4,633,863 (2023 - \$4,035,326).

(g) Local Authorities Pension Plan (LAPP)

The Corporation participates in the LAPP, which is a multi-employer pension plan and does not report on any unfunded liabilities. The service costs for the employees for the current year of \$16,449 (2023 - \$15,210) are included in these consolidated financial statements and comprise the Corporation's costs of employer contributions. At December 31, 2023, the LAPP reported a surplus of \$15,057,000 (2022 - \$12,671,000).

The Corporation provides non-contributory defined benefit supplementary retirement benefits to its executives and it 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 service. The annual expenditure for this pension plan is equivalent to the annual contributions of \$49 for the year ended August 31, 2024 (2023 - \$59).

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

The Corporation does not have sufficient plan information on the LAPP/MEPP/PSPP/SiPP to follow the standards for defined benefit accounting, and therefore follows the standards for defined contribution accounting. Accordingly, pension expense recognized for the PSPP/LAPP/MEPP/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.

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10. ASSET RETIREMENT OBLIGATIONS AND ENVIRONMENTAL LIABILITIES

The Corporation will conduct the remediation work once funding has been provided by the Government of Alberta.

	2024	2023
Contaminated site liabilities	\$ 1,800	\$ 1,800
Asset retirement obligation	149,748	149,748
	<u>\$ 151,548</u>	<u>\$ 151,548</u>

(i) Contaminated site liabilities:

	2024	2023
Balance, beginning of year	\$ 1,800	\$ 1,800
Additional obligations recognized	-	-
Remediation work performed	-	-
Balance, end of year	<u>\$ 1,800</u>	<u>\$ 1,800</u>

(ii) Asset retirement obligation

	2024	2023
Balance, beginning of year	\$ 149,748	\$ 154,839
Liability Incurred	-	-
Liability settled	-	(5,091)
Balance, end of year	<u>\$ 149,748</u>	<u>\$ 149,748</u>

The Corporation monitors the utilization of assets in the normal course of operations. The Corporation has recorded an asset retirement obligation for the estimated costs of restoring certain schools and other buildings that may require remediation. Remediation costs are related to the removal of hazardous materials such as asbestos, lead and mercury, the restoration of the leased premises returned to the same condition they were in when taking possession of the leased premises, fuel tanks and wells. Although timing of the removal of the hazardous materials is conditional on the building undergoing renovations or being demolished, regulations create an existing obligation for the Corporation to remove the hazardous materials when asset retirement activities occur. The cost escalation technique has been applied as the unknowns of the remediation timeline do not provide for an accurate discount rate and therefore the best estimate is present value.

Asset retirement obligations are initially measured as of the date of the legal obligation incurred based on management's best estimate of the amount required to retire tangible capital assets and subsequently remeasured considering new information and the appropriateness of assumptions used. The estimate of the liability is based on previous experience, legislation and professional judgment. The future cost was calculated using a blended rate of \$150 (2023 - \$150) per square meter which represents various costs required to complete full remediation.

The extent of the liability is limited to costs directly attributed to the removal of hazardous asbestos fibre containing materials from various buildings under the school division's control in accordance with the legislation establishing the liability. The Corporation 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.

When a present value technique is used to measure a liability, the liability is adjusted for the passage of time and is recognized as accretion expense in the Consolidated Statement of Operations. When a present value technique is not used, the asset retirement obligation is measured at the current cost to settle or otherwise extinguish the liability.

Included in the asset retirement obligation estimate is \$149,748 (2023 - \$149,748), measured at its current estimated cost to settle or otherwise extinguish the liability. The Corporation measured asset retirement obligations related to hazardous asbestos fibre containing materials at its current value due to uncertainty about when hazardous material would be removed.

For the year ended August 31, 2024, a settlement of \$nil (2023 - \$5,091) was recognized.

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11. CAPITAL LEASES

Capital leases are approved by the Alberta Minister of Education for internally financed projects. All capital leases are secured by identified assets of the Corporation. The Corporation has set aside restricted long-term investments of \$12,970 (2023 - \$14,522) (refer to Schedule 5) to retire the outstanding lease obligation as of August 31, 2024.

As of August 31, 2024, capital lease obligations pertaining to the Corporation are as summarized below:

	<u>2024</u>	<u>2023</u>
Finance contracts, secured by certain building components at interest rates ranging from 1.93 %, repayable in annual installments of \$52 including interest, maturing August 2026.	102	152
Finance contracts, secured by certain building components at interest rates ranging from 1.91% - 5.29%, repayable in annual installments of \$677 including interest, maturing August 2024 through August 2027.	1,159	1,765
Finance contracts, secured by certain building components at interest rates ranging from 1.58% - 6.02%, repayable in annual installments of \$3,072 including interest, maturing August 2024 through August 2029.	<u>10,050</u>	<u>11,171</u>
Total	<u>\$ 11,311</u>	<u>\$ 13,088</u>

Minimum lease payments for future years are as follows:

	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2024-2025	463	3,146	3,609
2025-2026	373	3,033	3,406
2026-2027	276	2,474	2,750
2027-2028	144	1,726	1,870
2028-2029	42	932	974
Total	<u>\$ 1,298</u>	<u>\$ 11,311</u>	<u>\$ 12,609</u>

The Corporation entered into finance contracts during the year in the amount of \$1,531 (2023 - \$2,560) secured by certain building components maturing through August 2029. The finance contracts principal repayment of \$3,308 (2023 - \$3,392) was made during the year.

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12. NET ASSETS

The components of the Corporation's accumulated surplus are described below:

	2024	2023
Unrestricted deficit	\$ (43,824)	\$ (21,107)
Operating reserves	45,359	37,855
Accumulated surplus from operations	1,535	16,748
Investment in tangible capital assets	53,873	38,659
Capital reserves ^(a)	73,788	78,987
Endowment ^(b)	5,628	5,206
Accumulated rereasurement gains	1,795	981
Accumulated surplus	\$ 136,619	\$ 140,581

(a) Capital reserves

The Corporation's capital reserves and designated capital funds are established by Board of Trustees' resolution and in accordance with Provincial legislation, and are funded from proceeds on disposals of capital assets, a provision from operating funds, or from lease revenues.

The reserves and designated funds are to be applied to finance future capital expenditures in accordance with the specific requirements of each Board resolution. At August 31, 2024, \$27,776 (2023 - \$25,234) is committed or designated for a specified purpose.

(b) Endowment

As a result of consolidating EducationMatters, the Corporation has included \$5,628 (2023 - \$5,206) in Endowment Funds which represents the principal amounts contributed for the benefit of students which must be held in perpetuity by EducationMatters in accordance with stipulations placed by the contributor.

13. RELATED PARTY TRANSACTIONS

(a) Province of Alberta and economic dependence

Related parties are those entities consolidated or accounted for on the modified equity basis in the Government of Alberta Consolidated Financial Statements. Related parties also include key management personnel in the division and their close family members.

All entities that are consolidated in the accounts of the Government of Alberta are related parties of school jurisdictions. These include government departments, health authorities, post-secondary institutions and other school jurisdictions in Alberta.

(b) Other

Various parent groups, including societies and other associations, solicit donations and undertake fundraising activities to provide operating and capital donations to further the objectives of the Corporation. The financial information of these groups is not consolidated in these financial statements as the Corporation has no control over any of those entities.

**CALGARY BOARD OF EDUCATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023
(in thousands of \$)**

13. RELATED PARTY TRANSACTIONS (CONTINUED)

	Assets (at cost or net realizable value)	Liabilities	Revenues	Expenses
Government of Alberta (GOA):				
Education				
Accounts receivable / accounts payable	\$ 164	\$ -	\$ -	\$ -
Unexpended deferred capital revenue	-	14,707	-	-
Expended deferred capital revenue	-	164,983	-	-
Grant revenue & expenses	-	-	1,386,807	-
Deferral of base instruction grant ⁽¹⁾	-	4,765	-	-
Other revenue & expenses	-	-	1,273	-
Other Alberta school jurisdictions	529	5	758	77
Treasury Board and Finance	-	-	54,486	-
Alberta Health Services	-	11	-	1,071
Post-secondary institutions	1	8	2	395
Other Government of Alberta	53	-	-	635
Alberta Infrastructure				
Alberta Infrastructure	-	-	4,008	-
Unexpended deferred capital contributions	-	1,232	-	-
Spent deferred contributions	-	1,045,987	-	-
Alberta Pensions Services Corporation	-	-	-	30,952
TOTAL 2023-24	\$ 747	\$ 1,231,698	\$ 1,447,334	\$ 33,130
TOTAL 2022-23	\$ 20,975	\$ 1,285,452	\$ 1,361,040	\$ 30,855

(1) The liability of \$4,765 to Alberta Education reflects deferral of base instruction grant to the subsequent school year as a result of actual student enrolment being lower than the projected student count for funding purposes.

14. FEES REVENUE

	2024	2023
School Generated Funds	\$ 26,885	\$ 24,042
Lunch supervision	19,399	16,916
Transportation	5,275	5,798
Student supplies	2,844	2,705
Total	\$ 54,403	\$ 49,461

**CALGARY BOARD OF EDUCATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023
(in thousands of \$)**

15. SCHOOL GENERATED FUNDS

	2024	(restated) 2023
Unearned school generated revenue, beginning of year	\$ 16,684	\$ 16,328
Gross receipts:		
Fees	26,836	24,000
Fundraising	1,619	1,224
Gifts and donations	8,429	5,701
Grants to schools	209	78
Investment income interest earned	915	645
Other sales and services	3,380	4,802
Total gross receipts	\$ 41,388	\$ 36,450
Less:		
Related expenses and uses of funds	\$ 44,374	\$ 35,063
Direct costs including costs of goods sold to raise funds	1,013	1,031
NET (decrease) / increase in unearned revenues	(3,999)	356
Deferred school generated revenues, end of year	\$ 12,685	\$ 16,684
Balance included in accounts payable and accrued liabilities	\$ 12,685	\$ 16,684

16. CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES

(a) Contractual obligations

	2024	2023
Building leases	\$102,383	\$116,937
Service providers	254,315	308,300
Building projects	13,789	4,223
	\$370,486	\$429,460

Building projects:

The Corporation has contractual commitments to complete major capital projects relating to school buildings and administrative sites. The full amount of the outstanding contractual obligations as at the reporting date is to be funded by capital contributions from Alberta Education and Alberta Infrastructure.

**CALGARY BOARD OF EDUCATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023
(in thousands of \$)**

16. CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES (CONTINUED)

Service providers:

As of August 31, 2024, the Corporation has not entered into any significant new contracts and has the following commitments relating to service and grant contracts:

- Effective January 1, 2023, the CBE commenced a 4 -year natural gas contract with Direct Energy. In addition, effective June 1, 2021, the Corporation entered into a 67-month electricity contract with Direct Energy.
- Effective February 22, 2022, the Corporation entered into a 5-year term Master Transportation Agreement (MSA) with Southland Transportation (the Carrier) for the provision of student school bus transportation services. The agreement may be renewed for two additional terms of one year or may be terminated by the Corporation by giving sixty days notice prior to the effective date of such termination. The parties continue to execute Annual Services Agreements (ASA. All ASAs outline the Carrier's obligation, the applicable rates, performance indicators, the drivers' responsibilities, and all other anticipated fees and charges under the agreement.

Estimated payment requirements for each of the next five years and thereafter are as follows:

	Building Projects	Building Leases	Service Providers	Total
2024-25	\$13,789	\$15,003	\$97,103	\$125,894
2025-26	-	15,043	91,458	106,501
2026-27	-	15,601	65,754	81,355
2027-28	-	16,159	-	16,159
2028-29	-	16,201	-	16,201
Thereafter	-	24,376	-	24,376
Total	\$13,789	\$102,383	\$254,315	\$370,486

Contingent liabilities

Periodically, legal actions are brought against the Corporation in the normal course of operations. Management believes that the ultimate resolution of claims presently outstanding is not expected to be significant to the overall financial position of the Corporation.

The Corporation is a member of Urban Schools Insurance Consortium (USIC) (Note 19). As such, the Corporation has comprehensive general insurance that provides insurance coverage related to most claims.

17. TRUST FUNDS UNDER ADMINISTRATION

	2024	2023
Scholarship trust funds	\$ 19	\$ 24
Total	\$ 19	\$ 24

CALGARY BOARD OF EDUCATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023
(in thousands of \$)

18. OTHER REVENUE

Representing a significant portion of other revenues, the Corporation recorded cash proceeds of \$nil (2023 - \$29.9 million) on the sale of properties that were no longer in active use. Those buildings had a net book value of \$nil (2023 - \$nil) and the resulting gain on sale of \$nil (2023 - \$29.9 million) was recorded as other revenue because the Corporation is not in the business of selling property. The resulting cash proceeds were transferred to capital reserves in accordance with permission granted by Alberta Education. As part of the transaction, the Corporation recognized an additional \$nil (2023- \$5.1 million) gain on the settlement of the ARO liability related to the sale of the buildings.

19. THE URBAN SCHOOLS INSURANCE CONSORTIUM (“USIC” or “the CONSORTIUM”)

The Corporation is a member of USIC, a licensed reciprocal insurance exchange under Alberta’s *Insurance Act*, which facilitates the placement of property and liability insurance coverage for 14 school jurisdictions throughout the Province of Alberta. Under the agreement created at the time USIC was established, decisions related to the financial and operating activities of the Consortium are shared. No partner can exercise unilateral control. Amounts are paid by each of the members to the consortium to pay for insurance premiums on policy renewals and to self-insure a portion of each member’s risk exposure.

The Corporation has not proportionately consolidated the pro-rata share of assets, liabilities, revenues, and expenses of the consortium, as the accumulated consortium funds are payable only upon membership termination or dissolution of the consortium.

The Corporation’s share of the accumulated and unencumbered consortium funds as of August 31, 2024, was \$6,630 (2023 - \$3,488).

20. SEGMENTED INFORMATION

Segmented information has been identified based upon lines of service provided and activities performed by the Corporation. Alberta Education requires that school jurisdictions disclose expenses based on the type of activity or services provided, regardless of whether they are incurred at schools or centrally. The services that have been separately disclosed in the segmented information, along with a description of those services, are as follows:

- i. *Instruction (ECS)*: The Instruction program includes all direct and appropriate indirect expenses associated with the delivery of basic public education to pre-Kindergarten and Kindergarten students.
- ii. *Instruction (Grade 1 to Grade 12)*: Instruction is comprised of both the delivery of instruction in schools as well as school administration and support provided for instruction centrally.
- iii. *Operations and maintenance*: Activities related to the construction, operation, maintenance, safety and security of school buildings and support provided to administer these activities are included as plant, operations and maintenance.
- iv. *Transportation*: The Corporation offers transportation services to students meeting eligibility criteria. All direct activities related to transporting students and the support to run the program is included in transportation.
- v. *System Administration*: Administration includes system-wide activities for the purpose of general regulation and direction of the affairs of the school jurisdiction.
- vi. *External services*: External services include services offered outside the Corporations regular educational programs for kindergarten to Grade 12 students such as continuing adult education.

Certain allocation methodologies are employed in the preparation of segmented financial information. Amortization expense is allocated to segments based upon the purpose of the tangible capital asset that is being utilized. The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 2. See Schedule 3 – Program of Operations for details.

**CALGARY BOARD OF EDUCATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024, WITH COMPARATIVE INFORMATION FOR 2023
(in thousands of \$)**

21. BUDGETED FIGURES

The CBE's annual budget is first prepared in the spring prior to the start of the school year using enrolment estimates and Alberta Government budget announcements. This 2023-24 unaudited budget was approved by the Board of Trustees on May 28, 2023, and submitted to Alberta Education by May 31, 2023.

Amounts budgeted for tangible capital assets acquired only include board-funded assets, which excludes all capital activity that is funded directly by the Province of Alberta, such as new school construction and modular units. During the year, the actual Board-funded capital acquisitions were \$27,078 (2023 - \$21,140).

22. COMPARATIVE FIGURES

Certain 2023 figures have been reclassified, where necessary to conform to the 2024 presentation. These changes did not impact the Corporation's annual operating deficit or accumulated surplus.

Property of the
Calgary Board of Education

**AUDITED
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024**

[Education Act, Sections 139, 140, 244]

3030 The Calgary School Division

Legal Name of School Jurisdiction

1221 8 Street SW Calgary AB T2R 0L4

Mailing Address

403-817-7410 brgrundy@cbe.ab.ca

Contact Numbers and Email Address

SCHOOL JURISDICTION MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of 3030 The Calgary 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

Ms. Patrica Bolger

Name

Signature

SUPERINTENDENT

Ms. Joanne Pitman

Name

Signature

SECRETARY-TREASURER OR TREASURER

Mr. Bradley Grundy

Name

Signature

November 26, 2024

Board-approved Release Date

c.c. ALBERTA EDUCATION, Financial Reporting & Accountability Branch
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) 644-4929

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

		2024	2023
FINANCIAL ASSETS			
Cash and cash equivalents	(Schedule 5; Note 4)	\$ 195,638,000	\$ 182,183,000
Accounts receivable (net after allowances)	(Note 5)	\$ 12,866,000	\$ 32,411,000
Portfolio investments			
Operating	(Schedule 5; Note 11)	\$ 12,970,000	\$ 14,522,000
Endowments	(Schedules 1 & 5; Note 12)	\$ 10,955,000	\$ 9,001,000
Inventories for resale		\$ -	\$ -
Other financial assets		\$ -	\$ -
Total financial assets		\$ 232,429,000	\$ 238,117,000
LIABILITIES			
Bank indebtedness		\$ -	\$ -
Accounts payable and accrued liabilities	(Note 8)	\$ 118,117,000	\$ 102,935,000
Unspent deferred contributions	(Schedule 2)	\$ 28,364,000	\$ 26,968,000
Employee future benefits liabilities	(Note 9)	\$ 24,292,000	\$ 23,236,000
Asset retirement obligations and environmental liabilities	(Note 10)	\$ 151,548,000	\$ 151,548,000
Other liabilities		\$ -	\$ -
Debt			
Unsupported: Debentures		\$ -	\$ -
Mortgages and capital loans		\$ -	\$ -
Capital leases	(Note 11)	\$ 11,311,000	\$ 13,088,000
Total liabilities		\$ 333,632,000	\$ 317,775,000
Net financial assets		\$ (101,203,000)	\$ (79,658,000)
NON-FINANCIAL ASSETS			
Tangible capital assets	(Schedule 6)	\$ 1,429,125,000	\$ 1,476,647,000
Inventory of supplies		\$ -	\$ -
Prepaid expenses	(Note 6)	\$ 21,640,000	\$ 16,837,000
Other non-financial assets		\$ -	\$ -
Total non-financial assets		\$ 1,450,765,000	\$ 1,493,484,000
Net assets before spent deferred capital contributions		\$ 1,349,562,000	\$ 1,413,826,000
Spent deferred capital contributions	(Schedule 2)	\$ 1,212,943,000	\$ 1,273,245,000
Net assets		\$ 136,619,000	\$ 140,581,000
Net assets	(Note 12)		
Accumulated surplus (deficit)	(Schedule 1)	\$ 134,824,000	\$ 139,600,000
Accumulated rereasurement gains (losses)		\$ 1,795,000	\$ 981,000
		\$ 136,619,000	\$ 140,581,000
Contractual rights	(Note 7)		
Contingent assets	(Note 7)		
Contractual obligations	(Note 16)		
Contingent liabilities	(Note 16)		

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

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

	Budget 2024	Actual 2024	Actual 2023
REVENUES			
Government of Alberta	\$ 1,431,227,000	\$ 1,446,210,000	\$ 1,345,604,000
Federal Government and other government grants	\$ 824,000	\$ 1,113,000	\$ 1,285,000
Property taxes	\$ -	\$ -	\$ -
Fees (Schedule 9)	\$ 53,474,000	\$ 54,403,000	\$ 49,462,000
Sales of services and products	\$ 16,551,000	\$ 23,798,000	\$ 18,792,000
Investment income	\$ 7,482,000	\$ 11,638,000	\$ 9,244,000
Donations and other contributions	\$ 10,752,000	\$ 17,602,000	\$ 9,653,000
Other revenue (Note18)	\$ 4,970,000	\$ 4,768,000	\$ 39,008,000
Total revenues	\$ 1,525,280,000	\$ 1,559,532,000	\$ 1,473,048,000
EXPENSES			
Instruction - ECS	\$ 38,912,000	\$ 35,246,000	\$ 35,763,000
Instruction - Grades 1 to 12	\$ 1,168,478,000	\$ 1,191,245,000	\$ 1,095,552,000
Operations and maintenance (Schedule 4)	\$ 190,045,000	\$ 207,673,000	\$ 191,508,000
Transportation	\$ 49,501,000	\$ 50,796,000	\$ 44,845,000
System administration	\$ 46,593,000	\$ 45,477,000	\$ 40,433,000
External services	\$ 31,751,000	\$ 33,871,000	\$ 28,520,000
Total expenses	\$ 1,525,280,000	\$ 1,564,308,000	\$ 1,436,621,000
Annual operating surplus (deficit)	\$ -	\$ (4,776,000)	\$ 36,427,000
Endowment contributions and reinvested income	\$ -	\$ -	\$ -
Annual surplus (deficit)	\$ -	\$ (4,776,000)	\$ 36,427,000
Accumulated surplus (deficit) at beginning of year	\$ 139,600,000	\$ 139,600,000	\$ 103,173,000
Accumulated surplus (deficit) at end of year	\$ 139,600,000	\$ 134,824,000	\$ 139,600,000

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

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

2024

2023

CASH FLOWS FROM:**A. OPERATING TRANSACTIONS**

Annual surplus (deficit)	\$ (4,776,000)	\$ 36,427,000
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	\$ 88,912,000	\$ 81,227,000
Net (gain)/loss on disposal of tangible capital assets	\$ 40,000	\$ (30,031,000)
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ 10,804,000
(Gain)/Loss on sale of portfolio investments	\$ -	\$ -
Spent deferred capital recognized as revenue	\$ (58,854,000)	\$ (55,220,000)
Deferred capital revenue write-down / adjustment	\$ -	\$ -
Increase/(Decrease) in employee future benefit liabilities	\$ 1,056,000	\$ (1,513,000)
Donations in kind	\$ -	\$ -
Transfer to capital reserves	\$ (3,605,000)	\$ -
	\$ 22,773,000	\$ 41,694,000
(Increase)/Decrease in accounts receivable	\$ 19,545,000	\$ (23,593,000)
(Increase)/Decrease in inventories for resale	\$ -	\$ -
(Increase)/Decrease in other financial assets	\$ -	\$ -
(Increase)/Decrease in inventory of supplies	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ (4,803,000)	\$ 1,769,000
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Increase/(Decrease) in accounts payable, accrued and other liabilities	\$ 15,182,000	\$ (15,178,000)
Increase/(Decrease) in unspent deferred contributions	\$ 1,396,000	\$ (9,008,000)
Increase/(Decrease) in asset retirement obligations and environmental liabilities	\$ -	\$ (5,091,000)
Other	\$ 859,000	\$ -
Total cash flows from operating transactions	\$ 54,952,000	\$ (9,407,000)

B. CAPITAL TRANSACTIONS

Acquisition of tangible capital assets	\$ (67,015,000)	\$ (75,667,000)
Net proceeds from disposal of unsupported capital assets		\$ 30,363,000
All transferred assets		\$ -
Total cash flows from capital transactions	\$ (67,015,000)	\$ (45,304,000)

C. INVESTING TRANSACTIONS

Purchases of portfolio investments	\$ 295,000	\$ (4,726,000)
Proceeds on sale of portfolio investments		\$ 3,961,000
Other (Describe)	\$ -	\$ -
Net remeasurement gains for the year	\$ 814,000	\$ 254,000
Total cash flows from investing transactions	\$ 1,109,000	\$ (511,000)

D. FINANCING TRANSACTIONS

Debt issuances	\$ -	\$ -
Debt repayments	\$ -	\$ -
Increase (decrease) in spent deferred capital contributions	\$ 26,186,000	\$ 18,602,000
Capital lease issuances	\$ 1,531,000	\$ 2,560,000
Capital lease payments	\$ (3,308,000)	\$ (3,392,000)
To match increase in spent deferred capital contributions to financial statements	\$ -	\$ 10,804,000
Total cash flows from financing transactions	\$ 24,409,000	\$ 28,574,000
Increase (decrease) in cash and cash equivalents	\$ 13,455,000	\$ (26,648,000)
Cash and cash equivalents, at beginning of year	\$ 182,183,000	\$ 208,831,000
Cash and cash equivalents, at end of year	\$ 195,638,000	\$ 182,183,000

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)

	Budget 2024	2024	2023
Annual surplus (deficit)	\$ -	\$ (4,776,000)	\$ 36,427,000
Effect of changes in tangible capital assets			
Acquisition of tangible capital assets	\$ (27,202,000)	\$ (39,381,000)	\$ (75,667,000)
Amortization of tangible capital assets	\$ 87,360,000	\$ 88,912,000	\$ 81,227,000
Net (gain)/loss on disposal of tangible capital assets	\$ -	\$ 40,000	\$ (30,031,000)
Net proceeds from disposal of unsupported capital assets	\$ -	\$ -	\$ 30,365,000
Write-down carrying value of tangible capital assets	\$ -	\$ -	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ -	\$ (106,650,000)
Other changes Transfer	\$ -	\$ (3,605,000)	\$ 10,804,000
Total effect of changes in tangible capital assets	\$ 60,158,000	\$ 45,966,000	\$ (89,952,000)
Acquisition of inventory of supplies	\$ -	\$ -	\$ -
Consumption of inventory of supplies	\$ -	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ -	\$ (4,803,000)	\$ 1,769,000
(Increase)/Decrease in other non-financial assets	\$ -	\$ -	\$ -
Net remeasurement gains and (losses)	\$ -	\$ 814,000	\$ 253,000
Change in spent deferred capital contributions (Schedule 2)	\$ -	\$ (60,302,000)	\$ 80,836,000
Other changes UDCC cleanup	\$ -	\$ 1,556,000	\$ (1,823,000)
Increase (decrease) in net financial assets	\$ 60,158,000	\$ (21,545,000)	\$ 27,510,000
Net financial assets at beginning of year	\$ (79,658,000)	\$ (79,658,000)	\$ (107,168,000)
Net financial assets at end of year	\$ (19,500,000)	\$ (101,203,000)	\$ (79,658,000)

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)	\$ (4,776,000)	\$ 36,427,000
Effect of changes in tangible capital assets		
Acquisition of tangible capital assets	\$ (39,381,000)	\$ (75,667,000)
Amortization of tangible capital assets	\$ 88,912,000	\$ 81,227,000
Net (gain)/loss on disposal of tangible capital assets	\$ 40,000	\$ (30,031,000)
Net proceeds from disposal of unsupported capital assets	\$ -	\$ 30,365,000
Write-down carrying value of tangible capital assets	\$ -	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ (106,650,000)
Other changes Transfer	\$ (3,605,000)	\$ 10,804,000
Total effect of changes in tangible capital assets	\$ 45,966,000	\$ (89,952,000)
Acquisition of inventory of supplies	\$ -	\$ -
Consumption of inventory of supplies	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ (4,803,000)	\$ 1,769,000
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Net remeasurement gains and (losses)	\$ 814,000	\$ 253,000
Change in spent deferred capital contributions (Schedule 2)	\$ (60,302,000)	\$ 80,836,000
Other changes UDCC cleanup	\$ 1,556,000	\$ (1,823,000)
Increase (decrease) in net financial assets	\$ (21,545,000)	\$ 27,510,000
Net financial assets at beginning of year	\$ (79,658,000)	\$ (107,168,000)
Net financial assets at end of year	\$ (101,203,000)	\$ (79,658,000)

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

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

	2024	2023
Unrealized gains (losses) attributable to:		
Portfolio investments	\$ 697,000	\$ 281,000
Foreign Currency Translation	\$ 117,000	\$ (28,000)
Amounts reclassified to the statement of operations:		
Portfolio investments	\$ -	\$ -
Foreign Currency Translation	\$ -	\$ -
Net remeasurement gains (losses) for the year	\$ 814,000	\$ 253,000
Accumulated remeasurement gains (losses) at beginning of year	\$ 981,000	\$ 728,000
Accumulated remeasurement gains (losses) at end of year	\$ 1,795,000	\$ 981,000

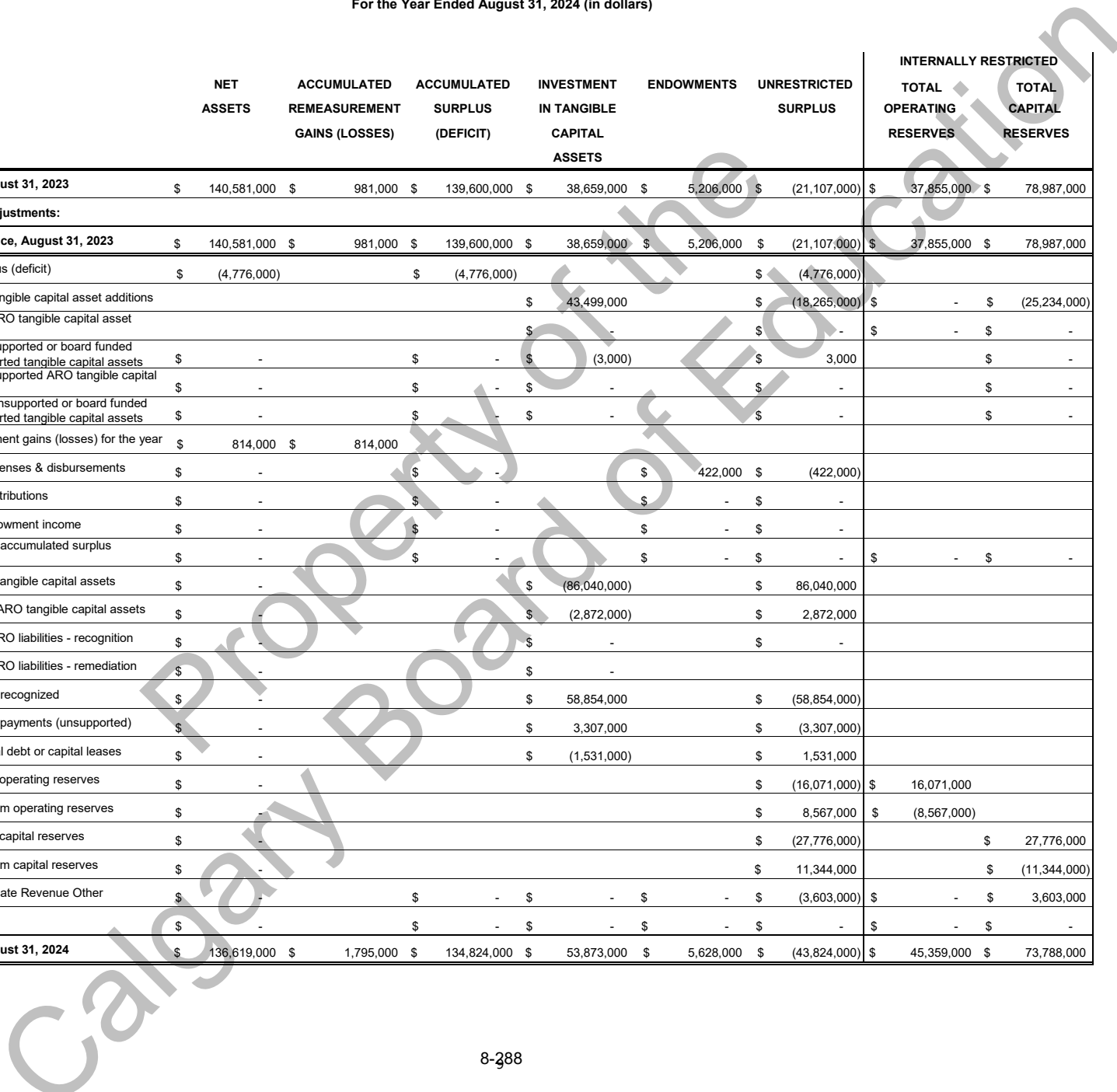
The accompanying notes and schedules are part of these financial statements.

Property of the
 Calgary Board of Education

SCHEDULE 1

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

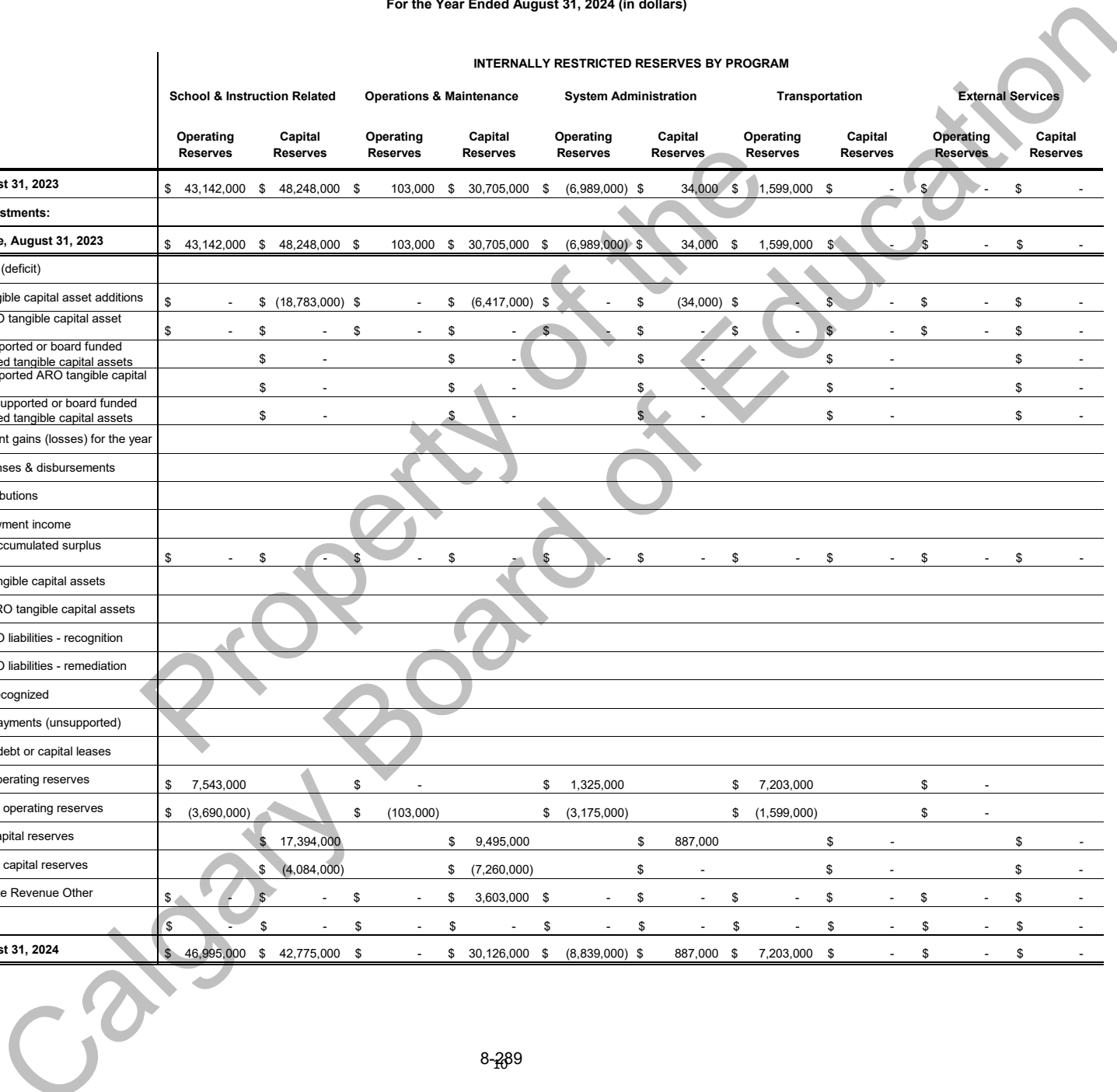
	NET ASSETS	ACCUMULATED REEASUREMENT GAINS (LOSSES)	ACCUMULATED SURPLUS (DEFICIT)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES
Balance at August 31, 2023	\$ 140,581,000	\$ 981,000	\$ 139,600,000	\$ 38,659,000	\$ 5,206,000	\$ (21,107,000)	\$ 37,855,000	\$ 78,987,000
Prior period adjustments:								
Adjusted Balance, August 31, 2023	\$ 140,581,000	\$ 981,000	\$ 139,600,000	\$ 38,659,000	\$ 5,206,000	\$ (21,107,000)	\$ 37,855,000	\$ 78,987,000
Operating surplus (deficit)	\$ (4,776,000)		\$ (4,776,000)			\$ (4,776,000)		
Board funded tangible capital asset additions				\$ 43,499,000		\$ (18,265,000)	\$ -	\$ (25,234,000)
Board funded ARO tangible capital asset additions				\$ -		\$ -	\$ -	\$ -
Disposal of unsupported or board funded portion of supported tangible capital assets	\$ -		\$ -	\$ (3,000)		\$ 3,000	\$ -	\$ -
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	\$ 814,000	\$ 814,000						
Endowment expenses & disbursements	\$ -		\$ -		\$ 422,000	\$ (422,000)		
Endowment contributions	\$ -		\$ -		\$ -	\$ -		
Reinvested endowment income	\$ -		\$ -		\$ -	\$ -		
Direct credits to accumulated surplus (Describe)	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets	\$ -			\$ (86,040,000)		\$ 86,040,000		
Amortization of ARO tangible capital assets	\$ -			\$ (2,872,000)		\$ 2,872,000		
Board funded ARO liabilities - recognition	\$ -			\$ -		\$ -		
Board funded ARO liabilities - remediation	\$ -			\$ -				
Capital revenue recognized	\$ -			\$ 58,854,000		\$ (58,854,000)		
Debt principal repayments (unsupported)	\$ -			\$ 3,307,000		\$ (3,307,000)		
Additional capital debt or capital leases	\$ -			\$ (1,531,000)		\$ 1,531,000		
Net transfers to operating reserves	\$ -					\$ (16,071,000)	\$ 16,071,000	
Net transfers from operating reserves	\$ -					\$ 8,567,000	\$ (8,567,000)	
Net transfers to capital reserves	\$ -					\$ (27,776,000)		\$ 27,776,000
Net transfers from capital reserves	\$ -					\$ 11,344,000		\$ (11,344,000)
Solar Panel Rebate Revenue Other	\$ -		\$ -	\$ -	\$ -	\$ (3,603,000)	\$ -	\$ 3,603,000
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2024	\$ 136,619,000	\$ 1,795,000	\$ 134,824,000	\$ 53,873,000	\$ 5,628,000	\$ (43,824,000)	\$ 45,359,000	\$ 73,788,000



SCHEDULE 1

**CONSOLIDATED 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	\$ 43,142,000	\$ 48,248,000	\$ 103,000	\$ 30,705,000	\$ (6,989,000)	\$ 34,000	\$ 1,599,000	\$ -	\$ -	\$ -
Prior period adjustments:										
Adjusted Balance, August 31, 2023	\$ 43,142,000	\$ 48,248,000	\$ 103,000	\$ 30,705,000	\$ (6,989,000)	\$ 34,000	\$ 1,599,000	\$ -	\$ -	\$ -
Operating surplus (deficit)										
Board funded tangible capital asset additions	\$ -	\$ (18,783,000)	\$ -	\$ (6,417,000)	\$ -	\$ (34,000)	\$ -	\$ -	\$ -	\$ -
Board funded ARO tangible capital asset additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal of unsupported or board funded portion of supported tangible capital assets		\$ -		\$ -		\$ -		\$ -		\$ -
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	\$ 7,543,000		\$ -		\$ 1,325,000		\$ 7,203,000		\$ -	
Net transfers from operating reserves	\$ (3,690,000)		\$ (103,000)		\$ (3,175,000)		\$ (1,599,000)		\$ -	
Net transfers to capital reserves		\$ 17,394,000		\$ 9,495,000		\$ 887,000		\$ -		\$ -
Net transfers from capital reserves		\$ (4,084,000)		\$ (7,260,000)		\$ -		\$ -		\$ -
Solar Panel Rebate Revenue Other	\$ -	\$ -	\$ -	\$ 3,603,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2024	\$ 46,995,000	\$ 42,775,000	\$ -	\$ 30,126,000	\$ (8,839,000)	\$ 887,000	\$ 7,203,000	\$ -	\$ -	\$ -



SCHEDULE 2

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

Alberta Education

	IMR	CMR	Safe Return to Class/Safe Indoor Air	Transportation	Others	Total Education
Deferred Operating Contributions (DOC)						
Balance at August 31, 2023	\$ 4,245,000	\$ -	\$ 47,000	\$ -	\$ 6,608,000	\$ 10,900,000
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2023	\$ 4,245,000	\$ -	\$ 47,000	\$ -	\$ 6,608,000	\$ 10,900,000
Received during the year (excluding investment income)	\$ 17,265,000	\$ -	\$ -	\$ 51,371,000	\$ 20,199,000	\$ 88,835,000
Transfer (to) grant/donation revenue (excluding investment income)	\$ (8,880,000)	\$ -	\$ (47,000)	\$ (51,371,000)	\$ (20,573,000)	\$ (80,871,000)
Investment earnings - Received during the year	\$ 233,000	\$ -	\$ -	\$ -	\$ -	\$ 233,000
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ (8,302,000)	\$ -	\$ -	\$ -	\$ -	\$ (8,302,000)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2024	\$ 4,561,000	\$ -	\$ -	\$ -	\$ 6,234,000	\$ 10,795,000
Unspent Deferred Capital Contributions (UDCC)						
Balance at August 31, 2023	\$ -	\$ 9,045,000	\$ -	\$ -	\$ 3,007,000	\$ 12,052,000
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2023	\$ -	\$ 9,045,000	\$ -	\$ -	\$ 3,007,000	\$ 12,052,000
Received during the year (excluding investment income)	\$ -	\$ 15,595,000	\$ -	\$ -	\$ 3,176,000	\$ 18,771,000
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ 526,000	\$ -	\$ -	\$ -	\$ 526,000
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	\$ -	\$ (13,495,000)	\$ -	\$ -	\$ (3,147,000)	\$ (16,642,000)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC closing balance at August 31, 2024	\$ -	\$ 11,671,000	\$ -	\$ -	\$ 3,036,000	\$ 14,707,000
Total Unspent Deferred Contributions at August 31, 2024	\$ 4,561,000	\$ 11,671,000	\$ -	\$ -	\$ 9,270,000	\$ 25,502,000
Spent Deferred Capital Contributions (SDCC)						
Balance at August 31, 2023	\$ 84,960,000	\$ 58,811,000	\$ 2,928,000	\$ -	\$ 3,908,000	\$ 150,607,000
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2023	\$ 84,960,000	\$ 58,811,000	\$ 2,928,000	\$ -	\$ 3,908,000	\$ 150,607,000
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from DOC	\$ 8,302,000	\$ -	\$ -	\$ -	\$ -	\$ 8,302,000
Transferred from UDCC	\$ -	\$ 13,495,000	\$ -	\$ -	\$ 3,147,000	\$ 16,642,000
Amounts recognized as revenue (Amortization of SDCC)	\$ (5,071,000)	\$ (3,644,000)	\$ (1,465,000)	\$ -	\$ (388,000)	\$ (10,568,000)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain: P3 Writedown	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDCC closing balance at August 31, 2024	\$ 88,191,000	\$ 68,662,000	\$ 1,463,000	\$ -	\$ 6,667,000	\$ 164,983,000

SCHEDULE 2

School Jurisdiction Code: 3030

CONSOLIDATED 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,581,000	\$ 59,000	\$ 1,640,000	\$ 12,540,000
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,581,000	\$ 59,000	\$ 1,640,000	\$ 12,540,000
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 801,000	\$ -	\$ 801,000	\$ 89,636,000
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (806,000)	\$ (5,000)	\$ (811,000)	\$ (81,682,000)
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,000
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,302,000)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,576,000	\$ 54,000	\$ 1,630,000	\$ 12,425,000
Unspent Deferred Capital Contributions (UDCC)										
Balance at August 31, 2023	\$ 2,376,000	\$ -	\$ -	\$ -	\$ 2,376,000	\$ -	\$ -	\$ -	\$ -	\$ 14,428,000
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2023	\$ 2,376,000	\$ -	\$ -	\$ -	\$ 2,376,000	\$ -	\$ -	\$ -	\$ -	\$ 14,428,000
Received during the year (excluding investment income)	\$ 485,000	\$ -	\$ -	\$ -	\$ 485,000	\$ -	\$ -	\$ -	\$ -	\$ 19,256,000
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 526,000
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	\$ (1,242,000)	\$ -	\$ -	\$ -	\$ (1,242,000)	\$ -	\$ -	\$ -	\$ -	\$ (17,884,000)
Transferred (to) from others - please explain:	\$ (387,000)	\$ -	\$ -	\$ -	\$ (387,000)	\$ -	\$ -	\$ -	\$ -	\$ (387,000)
UDCC closing balance at August 31, 2024	\$ 1,232,000	\$ -	\$ -	\$ -	\$ 1,232,000	\$ -	\$ -	\$ -	\$ -	\$ 15,939,000
Total Unspent Deferred Contributions at August 31	\$ 1,232,000	\$ -	\$ -	\$ -	\$ 1,232,000	\$ -	\$ 1,576,000	\$ 54,000	\$ 1,630,000	\$ 28,364,000
Spent Deferred Capital Contributions (SDCC)										
Balance at August 31, 2023	\$ 1,120,394,000	\$ -	\$ -	\$ -	\$ 1,120,394,000	\$ -	\$ 2,244,000	\$ -	\$ 2,244,000	\$ 1,273,245,000
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2023	\$ 1,120,394,000	\$ -	\$ -	\$ -	\$ 1,120,394,000	\$ -	\$ 2,244,000	\$ -	\$ 2,244,000	\$ 1,273,245,000
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,302,000
Transferred from UDCC	\$ 1,242,000	\$ -	\$ -	\$ -	\$ 1,242,000	\$ -	\$ -	\$ -	\$ -	\$ 17,884,000
Amounts recognized as revenue (Amortization of SDCC)	\$ (48,015,000)	\$ -	\$ -	\$ -	\$ (48,015,000)	\$ -	\$ (271,000)	\$ -	\$ (271,000)	\$ (58,854,000)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ (27,634,000)	\$ -	\$ -	\$ -	\$ (27,634,000)	\$ -	\$ -	\$ -	\$ -	\$ (27,634,000)
SDCC closing balance at August 31, 2024	\$ 1,045,987,000	\$ -	\$ -	\$ -	\$ 1,045,987,000	\$ -	\$ 1,973,000	\$ -	\$ 1,973,000	\$ 1,212,943,000

SCHEDULE 3

School Jurisdiction Code: 3030

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

2024

2023

	REVENUES		Operations and				System Administration	External Services	TOTAL	TOTAL
	ECS	Instruction Grades 1 - 12	Maintenance	Transportation						
(1) Alberta Education	\$ 35,752,000	\$ 1,127,086,000	\$ 133,337,000	\$ 52,724,000	\$ 43,860,000	\$ -	\$ -	\$ 1,392,759,000	\$ 1,295,277,000	
(2) Alberta Infrastructure	\$ -	\$ -	\$ 53,152,000	\$ -	\$ -	\$ -	\$ -	\$ 53,152,000	\$ 49,904,000	
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,000	
(4) Federal Government and First Nations	\$ -	\$ 1,087,000	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ 1,113,000	\$ 1,285,000	
(5) Other Alberta school authorities	\$ -	\$ 294,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 299,000	\$ 324,000	
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(9) Fees	\$ 182,000	\$ 29,547,000	\$ -	\$ 5,275,000	\$ -	\$ -	\$ 19,399,000	\$ 54,403,000	\$ 49,462,000	
(10) Sales of services and products	\$ -	\$ 19,195,000	\$ 3,726,000	\$ -	\$ 149,000	\$ -	\$ 728,000	\$ 23,798,000	\$ 18,792,000	
(11) Investment income	\$ -	\$ 1,694,000	\$ -	\$ -	\$ 9,944,000	\$ -	\$ -	\$ 11,638,000	\$ 9,244,000	
(12) Gifts and donations	\$ -	\$ 15,712,000	\$ 271,000	\$ -	\$ -	\$ -	\$ -	\$ 15,983,000	\$ 8,429,000	
(13) Rental of facilities	\$ -	\$ -	\$ 307,000	\$ -	\$ 355,000	\$ -	\$ 3,409,000	\$ 4,071,000	\$ 3,556,000	
(14) Fundraising	\$ -	\$ 1,619,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,619,000	\$ 1,224,000	
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,031,000	
(16) Other	\$ -	\$ 697,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 697,000	\$ 5,421,000	
(17) TOTAL REVENUES	\$ 35,934,000	\$ 1,196,931,000	\$ 190,798,000	\$ 57,999,000	\$ 54,334,000	\$ 23,536,000	\$ 1,559,532,000	\$ 1,473,048,000		
EXPENSES										
(18) Certificated salaries	\$ 24,116,000	\$ 723,267,000	\$ -	\$ -	\$ 1,147,000	\$ 4,652,000	\$ 753,182,000	\$ 701,656,000		
(19) Certificated benefits	\$ 3,579,000	\$ 175,167,000	\$ -	\$ -	\$ 189,000	\$ 586,000	\$ 179,521,000	\$ 161,998,000		
(20) Non-certificated salaries and wages	\$ 5,858,000	\$ 129,995,000	\$ 55,858,000	\$ 1,050,000	\$ 17,048,000	\$ 14,358,000	\$ 224,167,000	\$ 204,065,000		
(21) Non-certificated benefits	\$ 1,472,000	\$ 33,937,000	\$ 14,675,000	\$ 219,000	\$ 3,720,000	\$ 3,066,000	\$ 57,089,000	\$ 50,034,000		
(22) SUB - TOTAL	\$ 35,025,000	\$ 1,062,366,000	\$ 70,533,000	\$ 1,269,000	\$ 22,104,000	\$ 22,662,000	\$ 1,213,959,000	\$ 1,117,753,000		
(23) Services, contracts and supplies	\$ 183,000	\$ 109,163,000	\$ 67,167,000	\$ 48,196,000	\$ 21,570,000	\$ 4,910,000	\$ 251,189,000	\$ 229,170,000		
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 58,854,000	\$ -	\$ -	\$ -	\$ 58,854,000	\$ 55,220,000		
(25) Amortization of unsupported tangible capital assets	\$ -	\$ 17,760,000	\$ 7,650,000	\$ -	\$ 1,711,000	\$ 65,000	\$ 27,186,000	\$ 23,108,000		
(26) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(27) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 2,872,000	\$ -	\$ -	\$ -	\$ 2,872,000	\$ 2,899,000		
(28) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(29) Unsupported interest on capital debt	\$ -	\$ -	\$ 557,000	\$ -	\$ 46,000	\$ -	\$ 603,000	\$ 564,000		
(30) Other interest and finance charges	\$ -	\$ 1,079,000	\$ -	\$ 172,000	\$ 46,000	\$ 613,000	\$ 1,910,000	\$ 1,636,000		
(31) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -		
(32) Other expense	\$ 38,000	\$ 877,000	\$ -	\$ 1,159,000	\$ -	\$ 5,621,000	\$ 7,695,000	\$ 6,271,000		
(33) TOTAL EXPENSES	\$ 35,246,000	\$ 1,191,245,000	\$ 207,673,000	\$ 50,796,000	\$ 45,477,000	\$ 33,871,000	\$ 1,564,308,000	\$ 1,436,621,000		
(34) OPERATING SURPLUS (DEFICIT)	\$ 688,000	\$ 5,686,000	\$ (16,875,000)	\$ 7,203,000	\$ 8,857,000	\$ (10,335,000)	\$ (4,776,000)	\$ 36,427,000		

CONSOLIDATED SCHEDULE OF OPERATIONS AND MAINTENANCE EXPENSES
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	\$ 38,228,000	\$ 10,736,000	\$ -	\$ 1,760,000	\$ 5,134,000			\$ 55,858,000	\$ 51,060,000
Non-certificated benefits	\$ 10,193,000	\$ 2,286,000	\$ -	\$ 426,000	\$ 1,770,000			\$ 14,675,000	\$ 12,733,000
SUB-TOTAL REMUNERATION	\$ 48,421,000	\$ 13,022,000	\$ -	\$ 2,186,000	\$ 6,904,000			\$ 70,533,000	\$ 63,793,000
Supplies and services	\$ 8,059,000	\$ 6,818,000	\$ -	\$ 8,127,000	\$ 1,689,000			\$ 24,693,000	\$ 24,207,000
Electricity			\$ 14,518,000					\$ 14,518,000	\$ 15,027,000
Natural gas/heating fuel			\$ 10,938,000					\$ 10,938,000	\$ 10,009,000
Sewer and water			\$ 2,718,000					\$ 2,718,000	\$ 2,510,000
Telecommunications			\$ 1,047,000					\$ 1,047,000	\$ 1,064,000
Insurance					\$ 8,885,000			\$ 8,885,000	\$ 7,960,000
ASAP maintenance & renewal payments							\$ 4,039,000	\$ 4,039,000	\$ 3,513,000
Amortization of tangible capital assets									
Supported							\$ 58,854,000	\$ 58,854,000	\$ 55,220,000
Unsupported						\$ 10,522,000		\$ 10,522,000	\$ 7,377,000
TOTAL AMORTIZATION						\$ 10,522,000	\$ 58,854,000	\$ 69,376,000	\$ 62,597,000
Accretion expense						\$ -	\$ -	\$ -	\$ -
Interest on capital debt - Unsupported						\$ 557,000		\$ 557,000	\$ 511,000
Lease payments for facilities				\$ 329,000				\$ 329,000	\$ 317,000
Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Losses on disposal of capital assets						\$ 40,000		\$ 40,000	\$ -
TOTAL EXPENSES	\$ 56,480,000	\$ 19,840,000	\$ 29,221,000	\$ 10,642,000	\$ 17,478,000	\$ 11,119,000	\$ 62,893,000	\$ 207,673,000	\$ 191,508,000

SQUARE METRES

School buildings	1,540,158.6 (unaudited)	1,523,542.6 (unaudited)
Non school buildings	44,687.9 (unaudited)	44,687.9 (unaudited)

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.

CONSOLIDATED 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	Amortized Cost
Cash	5.29%	\$ -	\$ 195,492,000	\$ 182,032,000	
Cash equivalents					
Government of Canada, direct and guaranteed	0.00%	-	-	-	-
Provincial, direct and guaranteed	0.00%	-	-	-	-
Corporate	0.00%	-	-	-	-
Other, including GIC's	3.08%	-	146,000	151,000	
Total cash and cash equivalents	5.29%	\$ -	\$ 195,638,000	\$ 182,183,000	

See Note 4 for additional detail.

Portfolio Investments

	Average Effective (Market) Yield	Investments Measured at Cost/Amortized Cost	2024 Investments Measured at Fair Value				2023				
			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	3.51%	\$ 12,970,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,970,000	\$ 14,522,000	\$ -	\$ 14,522,000
Bonds and mortgages	0.00%	-	-	-	-	-	-	-	-	-	-
	3.51%	12,970,000	-	-	-	-	-	12,970,000	14,522,000	-	14,522,000
Equities											
Canadian equities	3.12%	\$ -	\$ 8,242,000	\$ 10,955,000	\$ -	\$ -	\$ 10,955,000	\$ 10,955,000	\$ -	\$ 9,001,000	\$ 9,001,000
Global developed equities	0.00%	-	-	-	-	-	-	-	-	-	-
Emerging markets equities	0.00%	-	-	-	-	-	-	-	-	-	-
Private equities	0.00%	-	-	-	-	-	-	-	-	-	-
Hedge funds	0.00%	-	-	-	-	-	-	-	-	-	-
	3.12%	-	8,242,000	10,955,000	-	-	10,955,000	10,955,000	-	9,001,000	9,001,000
Inflation sensitive											
Real estate	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	0.00%	-	-	-	-	-	-	-	-	-	-
Renewable resources	0.00%	-	-	-	-	-	-	-	-	-	-
Other investments	0.00%	-	-	-	-	-	-	-	-	-	-
	0.00%	-	-	-	-	-	-	-	-	-	-
Strategic, tactical, and currency investments	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total portfolio investments	3.33%	12,970,000	8,242,000	10,955,000	-	-	10,955,000	23,925,000	14,522,000	9,001,000	23,523,000

See Note 4 for additional detail.

Portfolio investments

	2024				Total	2023 Total
	Level 1	Level 2	Level 3	Total		
Pooled investment funds	\$ -	\$ -	\$ -	\$ -	\$ -	
Portfolio Investments Measured at Fair Value						
Portfolio investments in equity instruments that are quoted in an active market.	\$ 10,955,000	\$ -	\$ -	\$ -	\$ 10,955,000	\$ 9,001,000
Portfolio investments designated to their fair value category.	-	-	-	-	-	-
	\$ 10,955,000	\$ -	\$ -	\$ -	\$ 10,955,000	\$ 9,001,000
Operating						
Cost	\$ 12,970,000	\$ 14,522,000				
Unrealized gains and losses	-	-				
	12,970,000	14,522,000				
Endowments						
Cost	\$ 8,242,000	\$ 6,985,000				
Unrealized gains and losses	2,713,000	2,016,000				
Deferred revenue	-	-				
	10,955,000	9,001,000				
Total portfolio investments	\$ 23,925,000	\$ 23,523,000				

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

	2024	2023
Under 1 year	11.8%	11.5%
1 to 5 years	88.2%	88.5%
6 to 10 years	0.0%	0.0%
11 to 20 years	0.0%	0.0%
Over 20 years	0.0%	0.0%
	100.0%	100.0%

SCHEDULE 6

School Jurisdiction Code: 3030

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

Tangible Capital Assets

	2024						2023	
	Land	Work In Progress*	Buildings**	Equipment	Vehicles	Computer Hardware & Software	Total	Total
Estimated useful life			10-50 Years	5-15 Years	5-10 Years	3-5 Years		
Historical cost								
Beginning of year	\$ 4,774,000	\$ 8,719,000	\$ 2,264,638,000	\$ 242,838,000	\$ 11,470,000	\$ 233,595,000	\$ 2,766,034,000	2,452,769,000
Prior period adjustments	-	-	-	-	-	-	-	150,572,000
Additions	-	67,498,000	(38,874,000)	-	-	-	28,624,000	173,469,000
Transfers in (out)	-	(65,484,000)	24,451,000	23,195,000	330,000	17,508,000	-	-
Less disposals including write-offs	-	-	-	(55,000)	(445,000)	-	(500,000)	(10,776,000)
Historical cost, August 31, 2024	\$ 4,774,000	\$ 10,733,000	\$ 2,250,215,000	\$ 265,978,000	\$ 11,355,000	\$ 251,103,000	\$ 2,794,158,000	\$ 2,766,034,000
Accumulated amortization								
Beginning of year	\$ -	\$ -	\$ 909,610,000	\$ 170,308,000	\$ 9,948,000	\$ 199,521,000	\$ 1,289,387,000	1,117,880,000
Prior period adjustments	-	-	-	-	-	-	-	100,590,000
Amortization	-	-	59,257,000	13,800,000	525,000	15,331,000	88,913,000	81,227,000
Other additions	-	-	(12,770,000)	-	-	-	(12,770,000)	-
Transfers in (out)	-	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	-	(52,000)	(445,000)	-	(497,000)	(10,310,000)
Accumulated amortization, August 31, 2024	\$ -	\$ -	\$ 956,097,000	\$ 184,056,000	\$ 10,028,000	\$ 214,852,000	\$ 1,365,033,000	\$ 1,289,387,000
Net Book Value at August 31, 2024	\$ 4,774,000	\$ 10,733,000	\$ 1,294,118,000	\$ 81,922,000	\$ 1,327,000	\$ 36,251,000	\$ 1,429,125,000	
Net Book Value at August 31, 2023	\$ 4,774,000	\$ 8,719,000	\$ 1,355,028,000	\$ 72,530,000	\$ 1,522,000	\$ 34,074,000		\$ 1,476,647,000

	2024	2023
Total cost of assets under capital lease	\$ 57,126,000	\$ 55,595,000
Total amortization of assets under capital lease	\$ 33,079,000	\$ 29,995,000

Assets under capital lease includes buildings with a total cost of \$57,125,989 (2023 - \$55,595,000) and accumulated amortization of \$33,079,034 (2023 - \$29,995,000)

*Work in Progress of \$10.7 million includes Lousie Dean relocation and modular additions to existing schools

Work in Progress amounts specific to additional schools managed and controlled by Alberta Infrastructure are not available. The school division will report new school with its tangible capital assets when the school is complete and controlled by the Division.

After adoption of PS 3160, using calculation provided by Alberta Education, net book value of building assets were written down by \$27,634,000.

**Buildings include leasehold improvements with a total cost of \$nil (2023- \$nil) and accumulated amortization of \$nil as well as site improvements with a total cost of \$247,138,015 (2023- \$222,686,580) and accumulated amortization of \$54,633,296 (2023 - \$43,926,886).

*Note the asset retirement tangible capital asset of \$150,572,000 and accumulated amortization of \$106,361,000 (Sch 8) is included in the Buildings balance.

SCHEDULE 7

School Jurisdiction Code: **3030**

**CONSOLIDATED 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 (1)	Expenses	
Laura Hack, Trustee	1.00	\$54,811	\$3,576	\$8,797			\$1,864	\$8,769	
Susan Vukadinovic, Trustee	1.00	\$46,850	\$3,102	\$8,796			\$1,864	\$1,880	
Charlene May, Trustee	1.00	\$50,831	\$3,339	\$8,796			\$1,864	\$5,438	
Dana Downey, Trustee	1.00	\$46,850	\$3,106	\$8,806			\$0	\$3,649	
Marilyn Dennis, Trustee	1.00	\$46,850	\$3,102	\$8,796			\$864	\$0	
Nancy Close, Vice Chair	1.00	\$47,888	\$3,160	\$8,790			\$1,864	\$2,418	
Patricia Bolger, Chair	1.00	\$48,927	\$3,226	\$8,796			\$1,864	\$2,256	
Subtotal	7.00	\$343,007	\$22,611	\$61,577			\$10,184	\$24,410	
Name, Superintendent 1	Joanne Pitman, Chief Superintendent	1.00	\$271,451	\$45,283	\$6,631	\$0	\$9,147	\$181,229	\$4,397
Name, Superintendent 2	Brad Grundy, Treasurer	1.00	\$264,875	\$43,676	\$8,396	\$0	\$0	\$116,312	\$7,617
Name, Superintendent 3	Patricia Minor, Corporate Secretary	1.00	\$145,506	\$32,697	\$0	\$0	\$0	\$10,722	\$0
Name, Treasurer 1	Superintendent, Certified	2.00	\$479,640	\$105,687	\$7,761	\$0	\$97,453	\$77,603	\$10,509
Name, Treasurer 2	Superintendent, Non-Certified	4.00	\$987,331	\$147,617	\$32,123	\$0	\$0	\$272,142	\$3,341
Certificated			\$752,431,654	\$178,951,074	\$0	\$0	\$47,842	\$0	
School based	7,121.85								
Non-School based	171.39								
Non-certificated			\$222,424,936	\$55,060,792	\$0	\$0	\$1,268,428	\$0	
Instructional	2,161.81								
Operations & Maintenance	828.38								
Transportation	13.00								
Other	430.08								
TOTALS	10,742.51	\$977,348,400	\$234,409,438	\$116,487	\$0	\$1,422,870	\$668,192	\$50,274	

(1) Other Accrued Unpaid Benefits include:

Please describe Other Accrued Unpaid Benefits

Other Accrued Unpaid Benefits include untaken vacation pay and supplemental pension expenses

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

Continuity of ARO (Liability) Balance

(in dollars)	2024						2023					
	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
Opening Balance, Aug 31, 2023	\$ -	\$ 149,748,000	\$ -	\$ -	\$ -	\$ 149,748,000	\$ -	\$ 154,839,000	\$ -	\$ -	\$ -	\$ 154,839,000
Liability incurred from Sept. 1, 2023 to Aug. 31, 2024	-	-	-	-	-	-	-	-	-	-	-	-
Liability settled/extinguished from Sept. 1, 2023 to Aug. 31, 2024 - Alberta Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Liability settled/extinguished from Sept. 1, 2023 to Aug. 31, 2024 - Other	-	-	-	-	-	-	-	-	-	-	-	-
Accretion expense (only if Present Value technique is used)	-	-	-	-	-	-	-	-	-	-	-	-
Add/(Less): Revision in estimate Sept. 1, 2023 to Aug. 31, 2024	-	-	-	-	-	-	-	-	-	-	-	-
Reduction of liability resulting from disposals of assets Sept. 1, 2023 to Aug. 31, 2024	-	-	-	-	-	-	-	(5,091,000)	-	-	-	(5,091,000)
Balance, Aug. 31, 2024	\$ -	\$ 149,748,000	\$ -	\$ -	\$ -	\$ 149,748,000	\$ -	\$ 149,748,000	\$ -	\$ -	\$ -	\$ 149,748,000

Continuity of TCA (Capitalized ARO) Balance

(in dollars)	2024						2023					
	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
ARO Tangible Capital Assets - Cost												
Opening balance, August 31, 2023	\$ -	\$ 150,572,000	\$ -	\$ -	\$ -	\$ 150,572,000	\$ -	\$ 150,572,000	\$ -	\$ -	\$ -	\$ 150,572,000
Additions resulting from liability incurred	-	-	-	-	-	-	-	-	-	-	-	-
Revision in estimate	-	-	-	-	-	-	-	-	-	-	-	-
Reduction resulting from disposal of assets	-	-	-	-	-	-	-	-	-	-	-	-
Cost, August 31, 2024	\$ -	\$ 150,572,000	\$ -	\$ -	\$ -	\$ 150,572,000	\$ -	\$ 150,572,000	\$ -	\$ -	\$ -	\$ 150,572,000
ARO TCA - Accumulated Amortization												
Opening balance, August 31, 2023	\$ -	\$ 103,489,000	\$ -	\$ -	\$ -	\$ 103,489,000	\$ -	\$ 100,590,000	\$ -	\$ -	\$ -	\$ 100,590,000
Amortization expense	-	2,872,000	-	-	-	2,872,000	-	2,899,000	-	-	-	2,899,000
Revision in estimate	-	-	-	-	-	-	-	-	-	-	-	-
Less: disposals	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated amortization, August 31, 2024	\$ -	\$ 106,361,000	\$ -	\$ -	\$ -	\$ 106,361,000	\$ -	\$ 103,489,000	\$ -	\$ -	\$ -	\$ 103,489,000
Net Book Value at August 31, 2024	\$ -	\$ 44,211,000	\$ -	\$ -	\$ -	\$ 44,211,000	\$ -	\$ 47,083,000	\$ -	\$ -	\$ -	\$ 47,083,000

SCHEDULE 9

**UNAUDITED CONSOLIDATED 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	\$5,799,000	\$4,891,000	\$0	\$0	\$0	\$0	\$0
Basic Instruction Fees							
Basic instruction supplies	\$2,705,000	\$2,718,000	\$0	\$875,862	\$0	\$0	\$875,862
Fees to Enhance Basic Instruction							
Technology user fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Alternative program fees	\$979,000	\$0	\$0	\$2,024,653	\$0	\$0	\$2,024,653
Fees for optional courses	\$4,955,000	\$0	\$0	\$3,681,851	\$0	\$0	\$3,681,851
Activity fees	\$12,284,000	\$16,000,000	\$0	\$0	\$0	\$0	\$0
Early childhood services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other fees to enhance education	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Curricular fees							
Extracurricular fees	\$2,618,000	\$6,900,000	\$0	\$97,034	\$0	\$0	\$97,034
Non-curricular travel	\$2,141,000	\$0	\$0	\$63,000	\$0	\$0	\$63,000
Lunch supervision and noon hour activity fees	\$17,299,000	\$17,665,000	\$0	\$4,489,528	\$0	\$0	\$4,489,528
Non-curricular goods and services	\$648,000	\$5,300,000	\$0	\$866,530	\$0	\$0	\$866,530
Other fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FEES	\$49,428,000	\$53,474,000	\$0	\$12,098,458	\$0	\$0	\$12,098,458

*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
Please provide a description, if needed.		
Cafeteria sales, hot lunch, milk programs	\$0	\$861,000
Special events, graduation, tickets	\$0	\$303,000
International and out of province student revenue	\$0	\$0
Sales or rentals of other supplies/services (clothing, agendas, yearbooks)	\$0	\$2,025,000
Adult education revenue	\$0	\$954,000
Preschool	\$0	\$0
Child care & before and after school care	\$0	\$0
Lost item replacement fee	\$0	\$17,000
Foreign Tuition	\$0	\$7,279,000
Music Instruments, library fees, commissions	\$0	\$385,000
Other - Fundraising donations	\$0	\$2,440,000
TOTAL	\$0	\$14,264,000

SCHEDULE 10

UNAUDITED CONSOLIDATED 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	\$ 734,000	\$ 29,000	\$ -	\$ 763,000
Educational administration (excluding superintendent)	770,000	1,000	-	771,000
Business administration	5,193,000	2,003,000	-	7,196,000
Board governance (Board of Trustees)	438,000	1,170,000	-	1,608,000
Information technology	3,696,000	1,533,000	-	5,229,000
Human resources	5,576,000	3,663,000	-	9,239,000
Central purchasing, communications, marketing	1,595,000	14,000	-	1,609,000
Payroll	2,193,000	83,000	-	2,276,000
Administration - insurance			371,000	371,000
Administration - amortization			1,711,000	1,711,000
Administration - other (admin building, interest)			92,000	92,000
Other (describe)	480,000	11,852,000	-	12,332,000
Other (describe)	1,429,000	852,000	-	2,281,000
Other (describe)	-	-	-	-
TOTAL EXPENSES	\$ 22,104,000	\$ 21,200,000	\$ 2,174,000	\$ 45,478,000
Less: Amortization of unsupported tangible capital assets				(\$1,711,000)
TOTAL FUNDED SYSTEM ADMINISTRATION EXPENSES				43,767,000
REVENUES				2024
System Administration grant from Alberta Education				43,860,032
System Administration other funding/revenue from Alberta Education (ATRF, secondment revenue, etc)				-
System Administration funding from others				10,473,968
TOTAL SYSTEM ADMINISTRATION REVENUES				54,334,000
Transfers (to)/from System Administration reserves				-
Transfers (to) other programs				(10,567,000)
SUBTOTAL				43,767,000
System Administration expense (over) under spent				\$0

School Jurisdiction Code: 3030

**UNAUDITED SCHEDULE OF SPECIALIZED LEARNING SUPPORT (FOR
INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)
For the Year Ended August 31, 2024 (in dollars)**

	Specialized Learning Support	
REVENUES		
Specialized Learning Support	\$	109,243,204
Specialized Learning Support Kindergarten (Severe)		5,675,648
TOTAL REVENUES	\$	114,918,852
EXPENSES		
Certificated salaries & benefits	\$	86,496,934
Non-certificated salaries & benefits		61,284,670
SUB TOTAL	\$	147,781,604
Supplies and materials		65,977
Contracts and services		8,540,140
Facilities (required specifically for program area)		-
Other (please describe)		-
Other (please describe)		-
TOTAL EXPENSES	\$	156,387,721
NET FUNDING SURPLUS (SHORTFALL)	\$	(41,468,869)

Assumptions and Comments:

VARIANCE ANALYSIS (FOR INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)

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

1. Revenues and Expenses

	2024 Actual	2024 Budget	Variance Amount	Variance %	Variance Explanation (higher than 10% or \$500K; or lower than -10% or -\$500K)
Government of Alberta	\$ 1,446,210,000	\$ 1,431,227,000	\$ 14,983,000	1%	Explanations provided in Fourth Quarter variance report
Federal Government and other government grants	1,113,000	824,000	289,000	35%	Explanations provided in Fourth Quarter variance report
Property taxes	-	-	-	-	
Fees	54,403,000	53,474,000	929,000	2%	Explanations provided in Fourth Quarter variance report
Sales of services and products	23,798,000	16,551,000	7,247,000	44%	Explanations provided in Fourth Quarter variance report
Investment income	11,638,000	7,482,000	4,156,000	56%	Explanations provided in Fourth Quarter variance report
Donations and other contributions	17,602,000	10,752,000	6,850,000	64%	Explanations provided in Fourth Quarter variance report
Other revenue	4,768,000	4,970,000	(202,000)	-4%	Explanations provided in Fourth Quarter variance report
Total Revenues	1,559,532,000	1,525,280,000	34,252,000	2%	
Expense by Programs					
Instruction - ECS	\$ 35,246,000	\$ 38,912,000	\$ (3,666,000)	-9%	Explanations provided in Fourth Quarter variance report
Instruction - Grades 1 - 12	1,191,245,000	1,168,478,000	22,767,000	2%	Explanations provided in Fourth Quarter variance report
Operations and maintenance	207,673,000	190,045,000	17,628,000	9%	Explanations provided in Fourth Quarter variance report
Transportation	50,796,000	49,501,000	1,295,000	3%	Explanations provided in Fourth Quarter variance report
System administration	45,477,000	46,593,000	(1,116,000)	-2%	Explanations provided in Fourth Quarter variance report
External services	33,871,000	31,751,000	2,120,000	7%	Explanations provided in Fourth Quarter variance report
Total Expenses	1,564,308,000	1,525,280,000	39,028,000	3%	
Annual Operating Surplus /(Deficit)	\$ (4,776,000)	\$ -	(4,776,000)	-	

2. Key Financial Position

	2024	2023	Variance Amount	Variance %	Variance Explanation (higher than 10% or \$500K; or lower than -10% or -\$500K)
Cash and cash equivalents	\$ 195,638,000	\$ 182,183,000	\$ 13,455,000	7%	Increase in additional grant funding received; see cash flow statement
Accounts receivable (net after allowances)	12,866,000	32,411,000	(19,545,000)	-60%	Decrease due to prior period receivable from Alberta Ed
Accounts payable and accrued liabilities	118,117,000	102,935,000	15,182,000	15%	Increased activity due to enrolment and increased level of post-pandemic activities
Unspent deferred contributions	28,364,000	26,968,000	1,396,000	5%	see Sch 2 Deferred Contributions
Tangible capital assets	1,429,125,000	1,476,647,000	(47,522,000)	-3%	Decrease due to prior period addition of asset retirement obligation
Spent deferred capital contributions	1,212,943,000	1,273,245,000	(60,302,000)	-5%	Decrease due to P3 adjustment; see Sch 2 Deferred Contributions

School Jurisdiction Code: 3030

NUTRITION AND HOME EDUCATION PROGRAMS (FOR INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)

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

Estimated # of Students Served: 3,254.0
 Estimated # of Meals Served: 588,974.0

Nutrition Program	Budget 2024	Actual 2024	Actual 2023
Revenues			
Alberta Education	\$ 1,596,000	\$ 1,791,480	\$ 1,200,000
Alberta Education - Prior Year Unspent	-	-	25,000
Total Revenue	1,596,000	1,791,480	1,225,000
Expenses			
	-	1,574,638	1,305,000
Annual Surplus (deficit)	\$ 1,596,000	\$ 216,842	\$ (80,000)

	As at August 31, 2024
Home Education and Shared Responsibility Grant	
Funding unclaimed by parents for 2022/23 school year	\$ 43,635
Funding declined by parents for 2022/23 school year	-
Total	\$ 43,635

Property of the Calgary Board of Education

**STUDENT STATISTICS (FOR INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS**

	Actual 2024/25	Budgeted 2024/25 (Note 2)	Actual 2023/24	Notes
Grades 1 to 12				
<u>Eligible Funded Students:</u>				
Grades 1 to 9	95,905	99,554	93,182	Head count
Grades 10 to 12	35,997	36,907	34,624	Head count
Total FTE	131,902	136,461	127,806	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-3.3%	6.8%		Change in actual head count from budget
<u>Other Students:</u>				
Total	975	1,187	1,023	Note 3
Total Net Enrolled Students	132,877	137,648	128,829	
Home Ed Students	403	400	406	Note 4
Total Enrolled Students, Grades 1-12	133,280	138,048	129,235	
Percentage Change	-3.5%	6.8%		
<u>Of the Eligible Funded Students:</u>				
Students with Severe Disabilities	7,467	7,534	7,113	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	17,260	17,323	16,622	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	9,050	9,401	8,941	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	72	73	68	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	9,122	9,474	9,009	
Program Hours	475	475	475	Minimum: 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	4,561	4,737	4,505	
Percentage Change	-3.7%	5.2%		Change in actual head count from budget
Home Ed Students	-	-	-	Note 4
Total Enrolled Students, ECS	9,122	9,474	9,009	
Percentage Change	-3.7%	5.2%		
<u>Of the Eligible Funded Children:</u>				
Students with Severe Disabilities (PUF)	198	451	163	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	109	330	76	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

Explanation of Changes:

NOTES:

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2024/2025 budget report preparation.
- Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- Because they are funded separately, Home Education students are not included with total net enrolled students.

**STAFFING STATISTICS (FOR INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)
FULL TIME EQUIVALENT (FTE) PERSONNEL**

	Actual 2024/25		Budgeted 2024/25		Actual 2023/24		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	7,158.0	7,158.0	7,405.0	7,405.0	6,939.0	6,939.0	Teacher certification required for performing functions at the school level.
Non-School Based	139.0	123.0	185.0	165.0	169.0	148.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	7,297.0	7,281.0	7,590.0	7,570.0	7,108.0	7,087.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-3.9%	-3.8%	6.8%	6.8%	2.7%	2.7%	A decrease in school projections from Budget have meant a decrease in projected staffing needs.
If an average standard cost is used, please disclose rate:	\$ 108,873	\$ 108,873	\$ 108,873		\$ 108,300		
Student F.T.E. per Certificated Staff	18.9		18.8		18.8		

Certificated staffing change due to:

Enrolment Change	(293.0)	-	482.0				If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors							Descriptor (required):
Total Change	(293.0)	-	482.0				Year-over-year change in Certificated FTE

Breakdown, where total change is negative:

Continuous contracts terminated	-	-	-				FTEs
Non-permanent contracts not being renewed	-	-	-				FTEs
Other (retirement, attrition, etc.)	(293.0)	-	-				Descriptor (required):
Total Negative Change in Certificated FTEs	(293.0)	-	-				Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.

Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):

Certificated Number of Teachers

Permanent - Full time	6,589.0	6,566.0	6,086.0	6,064.0	6,211.0	6,189.0	
Permanent - Part time	294.0	294.0	275.0	275.0	281.0	281.0	
Probationary - Full time	491.0	491.0	690.0	690.0	704.0	704.0	
Probationary - Part time	39.0	39.0	63.0	63.0	64.0	64.0	
Temporary - Full time	219.0	219.0	450.0	450.0	459.0	459.0	
Temporary - Part time	6.0	6.0	26.0	26.0	27.0	27.0	

NON-CERTIFICATED STAFF

Instructional - Education Assistants	666.0	666.0	631.0	631.0	624.0	624.0	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other Non-Certificated Instruction	1,391.0	1,320.0	1,740.0	1,670.0	1,421.0	1,348.0	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	865.0	816.0	859.0	813.0	847.0	801.0	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	14.0	12.0	14.0	13.0	12.0	11.0	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	531.0	433.0	445.0	361.0	461.0	367.0	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	3,467.0	3,247.0	3,689.0	3,488.0	3,365.0	3,151.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-6.0%	-6.9%	9.6%	10.7%	3.0%	3.0%	

Explanation of Changes:

Lunch supervisors previously recorded under "Instructional - Other" but have been moved to "Other" to match budget reporting and the external block where actuals costs are recorded to

Additional Information

Are non-certificated staff subject to a collective agreement? Yes
 Please provide terms of contract for 2023/24 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.
 Non-certificated staff under CUPE, SA, PSS and Exempt agreements can be found on <https://cbe.ab.ca/careers/Pages/Collective-Agreements.aspx>
 All union agreements expired August 2024. Estimated unionized staff totals 3,200 as at Sept 2024.

report to
Board of Trustees

Annual Education Results Report 2023-24

Date	November 26, 2024
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Joanne Pitman Chief Superintendent of Schools
Purpose	Decision
Originators	Dr. Michael W Nelson, Superintendent of School Improvement Dr. Jennifer Turner, Superintendent of School Improvement Brad Grundy, Superintendent of Finance and Technology Services, Chief Financial Officer, Corporate Treasurer Dany Breton, Superintendent of Facilities and Environmental Services Bob Webb, Interim Executive Lead, Human Resources Kelly-Ann Fenney, General Counsel Marla Martin-Esposito, Chief Communications Officer
Governance Policy Reference	Operational Expectations OE-1: Global Operational Expectations OE-5: Financial Planning Results R-1: Mission
Resource Persons	Michael Craig, Education Director, Research & Strategy and Program Evaluation Tanya Scanga, Director, Corporate Finance

1 | Recommendation

It is recommended:

- THAT the Board of Trustees approve the Annual Education Results Report 2023-24 and authorize its submission to Alberta Education.



2 | Issue

School authorities use their Education Plan and the Annual Education Results Report as key elements of the Alberta Education Assurance Framework for the K-12 education system. School authorities interpret and report results to parents, legal guardians, students, staff, the Ministry of Education and the public in a manner and at a time the Minister of Education prescribes, as part of ensuring transparency.

The Ministry has stated that results provided are used to improve the quality and effectiveness of education programs provided to students and to improve student learning and achievement. The Minister's requirements, set out in Section L of [Funding Manual for School Authorities 2024/25 School Year](#), ensure that school board and school education plans as well as annual results reports are aligned with the Ministry of Education's vision, mission, goals, outcomes and specific performance measures for the education system.

3 | Background

The K-12 education system in Alberta is the responsibility of the Ministry of Education. The Ministry allocates funds to school authorities to allow them to carry out delegated responsibilities. School authorities are obligated to demonstrate accountability for this funding and for the success of students. This public transparency addresses outcomes, goals and priorities established by Alberta Education's Business Plan to meet the educational needs of students along with the local outcomes and strategies in the Education Plan that consider the unique characteristics of each authority.

4 | Analysis

The *Annual Education Results Report 2023-24* reflects the actions that took place within the year, evidence of impact, and next steps in advancing the goals of the Education Plan 2021- 2024. This plan encompasses CBE schools, Areas, service units and departments in support of CBE and provincial Outcomes. It also informs the budgeting process as outlined in OE-5: Financial Planning.

The *Annual Education Results Report 2023-24* demonstrates progress made over the past year in meeting the Goals and Outcomes set out by Alberta Education.

To assist school authorities in assessing progress, through their Assurance Measure Results Report, Alberta Education provides measure evaluations: Achievement, Improvement and Overall. Additionally, school authorities identify and use local measures to support the development and refinement of their

Education Plan. Local measures allow for the examination of incremental progress using data sets reflective of the local context to ensure transparent, flexible and responsive decisions.

The Achievement Evaluation is based on a comparison of Current Year¹ data to a set of standards, which remain consistent over time. The Improvement Evaluation consists of comparing the Current Year Result for each measure with the Previous Three-Year Average. A chi-square statistical test is used by Alberta Education to determine the significance of the improvement. The Overall Evaluation combines the Achievement Evaluation and the Improvement Evaluation.

Authority Assurance Measures: Overall Summary: All Students

Of the 18 required Alberta Education Assurance Measures (AEAM), 10 are Alberta Education Assurance Survey measures, 3 of which did not include an Achievement measure.

An Achievement Evaluation of:

- *Very High* was reported for:
 - Diploma Exam Excellence
 - Program of Studies
- *High* was reported for:
 - Diploma Exam Acceptable
 - PAT6 Excellence
- *Intermediate* was reported for:
 - High School Completion Rate (3 yr)
 - High School Completion Rate (5 yr)
 - PAT6 Acceptable
 - PAT9 Excellence
 - Citizenship
 - Education Quality
 - Parental Involvement
 - School Improvement
- *Low* was reported for:
 - PAT9 Acceptable
- *Very Low* was reported for:
 - In-Service Jurisdiction Needs
 - Program of Studies - At Risk Students

An Improvement Evaluation of:

- *Improved Significantly* was reported for:
 - High School Completion Rate (5 yr)
 - Diploma Exam Acceptable
 - Diploma Exam Excellence
 - PAT6 Excellence

¹ For the High School Completion Rate (3 yr, 5 yr) the "Current year" is 2022-23. For all other measures, the "Current Year" is 2023-24.

- *Improved* was reported for:
 - PAT6 Acceptable
- *Maintained* was reported for:
 - Parental Involvement
 - School Improvement
- *Declined* was reported for:
 - PAT9 Acceptable
 - PAT9 Excellence
 - Program of Studies
- Declined Significantly was reported for:
 - High School Completion Rate (3 yr)
 - Access to Supports and Services²
 - Citizenship
 - Education Quality
 - In-Service Jurisdiction Needs
 - Program of Studies - At Risk Students
 - Student Learning Engagement³
 - Welcoming, Caring, Respectful and Safe Learning Environments⁴

5 | Conclusion

In The Calgary Board of Education, the Education Plan 2021-2024 provided direction and clarity of purpose while remaining broad enough to allow each school, Area, department and service unit to formulate actions in response to the unique needs revealed by their own data.

This Board report demonstrates how strategies developed to facilitate improved Outcomes for CBE students align with the jurisdiction's results within the context of the Education Plan 2024-27. It considers, as well, the ways in which budget, and capital and facilities planning supported these strategies.



JOANNE PITMAN
CHIEF SUPERINTENDENT OF SCHOOLS

Attachment I: The Calgary Board of Education Annual Education Results Report 2023-24

² For Access to Supports and Services there was no achievement measure provided, only an improvement evaluation.

³ For Student Learning Engagement there was no achievement measure provided, only an improvement evaluation.

⁴ For Welcoming, Caring, Respectful and Safe learning Environments there was no achievement measure provided, only an improvement evaluation.

GLOSSARY – Developed by the Board of Trustees

Board: Board of Trustees

Governance Culture: The Board defined its own work and how it will be carried out. These policies clearly state the expectations the Board has for individual and collective behaviour.

Board/Chief Superintendent Relationship: The Board defined in policy how authority is delegated to its only point of connection – the Chief Superintendent – and how the Chief Superintendent's performance will be evaluated.

OE - Operational Expectations: These policies define both the nonnegotiable expectations and the clear boundaries within which the Chief Superintendent and staff must operate. They articulate the actions and decisions the Board would find either absolutely necessary or totally unacceptable.

Results: These are our statements of outcomes for each student in our district. The Results policies become the Chief Superintendent's and the organization's performance targets and form the basis for judging organization and Chief Superintendent performance.

Property of the
Calgary Board of Education



Calgary Board of Education Annual Education Results Report 2023-24



learning | as unique | as every student



Calgary Board
of Education

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Commitment to Quality Public Education

CBE's commitment to quality education includes prioritizing the success of all students. Alberta Education allocates funds to CBE to fulfill and actualize this commitment for all K-12 students. This creates a responsible relationship between CBE and the government, established in legislation and regulation, to ensure that this commitment to quality education is achieved and shared in a transparent way, using supportive evidence ([Funding Manual for School Authorities 2024-25 School Year](#), pp. 23-25).

The Board of Trustees sets direction for student achievement and well-being in its Results policies, in its strategic priorities and when approving the Education Plan, and budget. As a responsible and ethical school district, CBE uses diverse measures, metrics and results to improve the quality and effectiveness of its programs in service of student learning and achievement. These results are analysed, interpreted and reported to the public, parents, students and Alberta Education to ensure transparency and demonstrate organizational integrity ([Funding Manual for School Authorities 2024-25 School Year](#), pp. 23-25).

The values defined by the Board are reflective throughout this report:

- Students come first.
- Learning is our central purpose.
- Public education serves the common good.

The *Annual Education Results Report* for The Calgary Board of Education for the 2023-24 school year was prepared under the direction of the Board of Trustees in accordance with the responsibilities under the [Education Act](#) and the [Sustainable Fiscal Planning and Reporting Act](#). The Board of Trustees is committed to using the results in this report, to the best of its abilities, to improve outcomes for students and to ensure that all students in the school authority can acquire the knowledge, skills and attitudes they need to be successful and contributing members of society.

This *Annual Education Results Report* for 2023-24 was approved by the Board of Trustees on **<Month day>, 2024**.

Patricia Bolger
Chair, Board of Trustees
The Calgary Board of Education

Joanne Pitman
Chief Superintendent of Schools
The Calgary Board of Education



Our Commitment to Continuous Improvement

Required Local Component

Accountability / Assurance System

- how the school authority is supporting continuous improvement and evidence-informed decision making
- the requirements for the process, content and format for school education plans and Results reports

The Calgary Board of Education's *Annual Education Results Report* provides a summary of results for the 2023-24 school year.

In addition to this report, the Board of Trustees publicly monitors progress through [Operational Expectations and Results](#) reporting each year.

Annually, each school posts a *School Improvement Results Report* on its website that speaks to the achievement of goals specified in its *School Development Plan* and to the focused area(s) of improvement for the coming years.

At the core:

- schools work collaboratively with service units to create and implement system initiatives that advance learning and enhance opportunities for students and families;
- education directors review each school's School Development Plan and support and monitor principals' work towards achieving the goals of their School Development Plan;
- centralized supports are aligned with system-wide priorities reflected by CBE Values and [Education Plan](#); and
- specific areas of operations and centralized services provide efficient administrative support on core tasks to allow more time to focus on teaching and learning.

The *School Improvement Results Report Template* and *School Development Plan Template* that are used by all schools in CBE can be found in [Appendix B | School Improvement Results Report Template](#) and [Appendix C | School Development Plan Template](#), respectively.

School Councils

School councils play a key role in education and council advice is actively sought and seriously considered prior to making decisions on a wide range of school matters. School councils help build the context of school development plans through direct input at school council meetings and the opportunities for suggestions and feedback provided to all parents/guardians.

CBE has established administrative regulations and practices that ensure school principals work toward:

- enhancing communication between the school and its parent/guardian community;
- providing a method by which the school, home and community may work together for the benefit of students;
- providing a forum for discussion of school philosophies, results, budgets and operations that contribute to the creation of the School Development Plan; and
- reporting to the community on the progress achieved towards the goals and key outcomes in the School Development Plan through the results report.

Communicating and Engaging with Communities

Required Local Component

Stakeholder Engagement

Processes, strategies and local measures/data to demonstrate that stakeholders were engaged to share progress and results.

At the CBE, we place a high priority on effective ongoing communication with students, staff, families, partners and community members. This approach leads to strong collaboration and strengthens the learning opportunities provided to our students.

Timely, clear communication to staff, students and families through multiple channels enables us to build trust and strong connections with the communities we serve.

- We continually update our public, internal and school websites and have invested resources to ensure all websites are accessible, mobile friendly and translatable into multiple languages.
- Information is sent regularly to staff and families via email, internal newsletters, our mass communication tool (SchoolMessenger) and social media channels. A monthly newsletter called CBE Connections connects families to important events and updates from the CBE. Analytics from SchoolMessenger indicate that approximately 114,000 individuals open the email on a monthly basis.
- Teachers communicate with students and families through face-to-face meetings, email, phone calls and a number of online applications including [Iris](#), [MyCBE](#), [Google Classroom](#) and [Brightspace by D2L](#).

When there is a decision to be made and the CBE community can influence that decision, community engagement takes place. At the CBE, our work is guided by our framework for community engagement called Dialogue. The [Dialogue Framework](#) provides a process and guidelines for involving students, staff, families and community members in decisions that affect them. We know we make better decisions when we work together with our communities to solve problems and find solutions.

A collaborative approach supports student success. Students have a voice through the following opportunities:

- contributing their ideas and interests to the design of daily learning tasks;
- the Chief Superintendent's Student Advisory Council;
- participating on school advisory groups;
- completing surveys and taking part in focus groups;
- their school's Principal Advisory Council; and
- other unique opportunities within schools.

2024-27 Education Plan Engagement

In the 2023-24 school year, a comprehensive engagement was undertaken in support of education planning. Between December 2023 and February 2024, multiple opportunities were provided for the CBE community to provide input that, along with other factors, would inform the development of the CBE's Education Plan. In previous years, we have conducted short surveys or gathered feedback through various internal and external sources, but this was the first time the CBE developed a structured, large-scale system engagement.

Four online surveys were distributed to staff, parents, partners and union executives, and more than 10 in-person sessions were held. Through this engagement, we heard from more than 9,000 CBE community members.

In addition, a variety of communication materials were developed to ensure participants were well-informed and could meaningfully contribute. These included a video, one-page infographic, a comprehensive FAQ document and information boards.

The perspectives and key themes gathered through this engagement informed the development of the 2024-27 Education Plan.

School Planning Engagement

In the 2023-24 school year, schools gathered feedback from parents on school development plans, school budgets and school fees from February to March 2024.

Schools gathered input and feedback using a toolkit developed by Communication and Engagement Services, Research & Strategy and Finance. This toolkit asked schools to provide opportunities for feedback at school council or parent meetings and through online surveys. There were approximately 6000 responses from CBE parents to the school planning online surveys and meeting evaluations in 2023-24.

CBE schools also engaged their communities on various school-based decisions throughout the school year.

Alberta Education Assurance (AEA) Survey

In the spring of 2024, more than 29 300 CBE students, over 4950 parents/guardians and nearly 6000 teachers responded to the Alberta Education Assurance (AEA) Survey.

- 82.5 per cent agreed or strongly agreed that students are engaged in their learning at school.
- 75.6 per cent are satisfied that students model the characteristics of active citizenship.
- 85.4 per cent are satisfied with the overall quality of basic education.
- 81.5 per cent agreed or strongly agreed that their learning environments are welcoming, caring, respectful and safe.
- 76.3 per cent agreed or strongly agreed that students have access to the appropriate supports and services at school.
- 76.5 per cent are satisfied with parental involvement in decisions about their child's education (respondents: parents and teachers only).



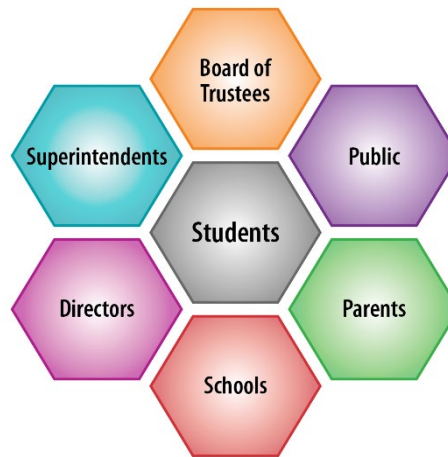
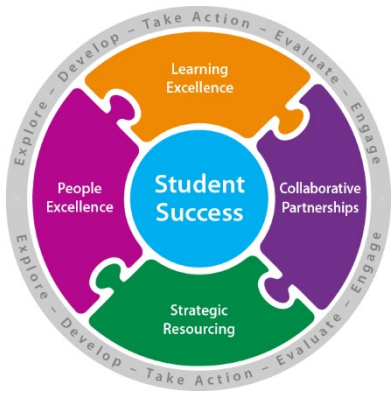
Who are we? We are CBE.

Assurance Domain

Local and Societal Context

We are one school system that for the 2023-24 school year educated more than 141 000 students in over 250 school settings. This represented an in-year growth of 3000 students from the 138 000 students at the September 30th count. Nearly 16 000 employees, across schools and service units, work together to provide learning opportunities as unique as each student.

Our work is guided by our [Education Plan](#), which connects each employee in The Calgary Board of Education (CBE) to student success, the centre of all our decisions. Achieving student success requires commitment from every part of CBE's community – employees, students, parents, community and industry leaders, and government. It requires a vision of what success looks like for each student and a plan for how we get there.



In CBE, students are at the center of all our efforts and decisions. We are responsible for all students within our care, and therefore, all schools, supports, services and partnerships wrap around the needs of students to ensure their success. The visual representation of the honeycomb demonstrates that the village supports the student. Each group displayed in the hexagon works shoulder to shoulder with the two on either side, and occasionally with groups across from them, to ensure the achievement and well-being of each student.

Our Students

Required Local Component

Contextual Information

Provide information about the school authority, students, staff and communities served.

Students from a variety of backgrounds enrol with CBE through an ongoing process over the course of the school year. The tables that follow provide a window into who comprised our diverse student population and parts of their unique and collective story.

Demographic data are used at both a system and school level to help best understand our students' stories so that we can be responsive and improve student learning and well-being.

Enrollment by Grade at September Count and Year End

Grade	Sept. 30	Jun. 30
Pre-K & K	9014	9372
Division 1	31869	32806
Division 2	31230	32162
Division 3	30870	31616
Division 4	35474	35399
All	138457	141355

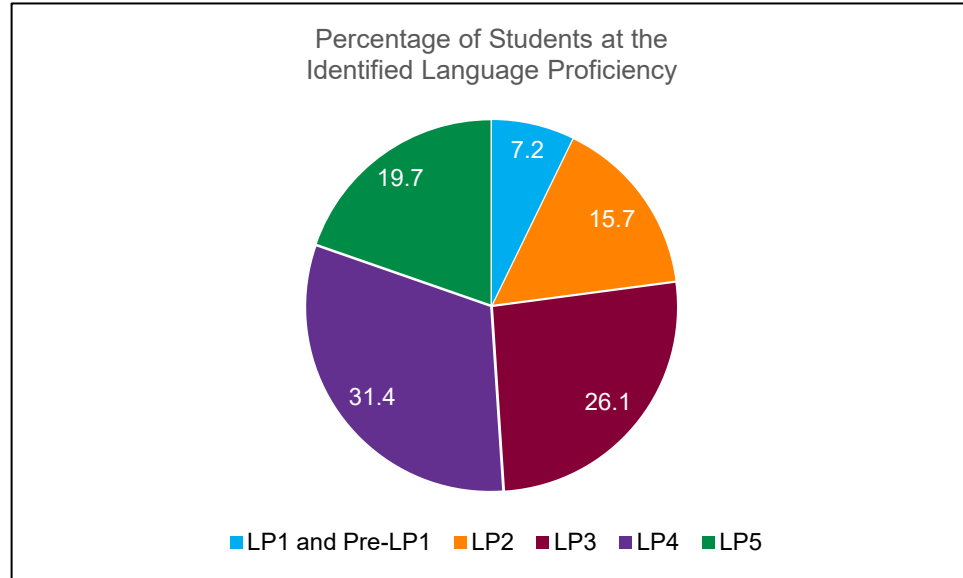
Student Primary Language

Student Primary Language	Number	Student Primary Language	Number
English	92810	Bengali	625
Punjabi	7500	Tigrinya	604
Arabic	4835	Tamil	584
Urdu	3885	Amharic	549
Mandarin	2978	Somali	505
Cantonese	2382	Nepali	466
Ukrainian	2120	Oromo	465
Spanish	1978	French	449
Hindi	1644	Telugu	436
Russian	1605	Malayalam	359
Chinese	1470	Turkish	342
Farsi/Persian	1339	Filipino	338
Vietnamese	1285	Portuguese	338
Dari	1267	Kurdish	278
Korean	1192	Other	274
Pashto	1182	Japanese	247
Tagalog	864	Marathi	216
Gujarati	758	Other Languages*	3187

* Includes 111 other languages

In our schools around 79.6 per cent of our students are Canadian citizens, while 10.9 per cent are permanent residents and 9.1 per cent are temporary residents. Of these, 2.7 per cent are refugees. Despite the high percentage of Canadian citizens, English as Additional Language learners (EAL) make up 30.1 per cent of our student population.

At CBE, we assess EAL English acquisition using the Alberta EAL Benchmarks. To help provide a better understanding of these English as Additional Language learners, their language proficiency (LP) level* as of June 2024, were:



* Levels range from 1-5, with 1 indicating the lowest level of proficiency.

CBE delivers high quality programming to students with identified special education codes, who comprise 19.7 per cent of CBE's student population. Students with identified exceptionalities that impact learning may benefit from attending specialized classes or unique settings that offer additional supports. Alternatively, and most commonly, students with identified special education codes are supported and accommodated within their designated community school with a continuum of school or area-based supports and services.

Our Schools

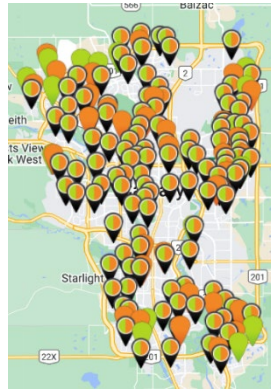
Every child in Calgary has a [designated CBE school](#), based on their home address and chosen program. With over 250 schools and school settings, each led by a principal and supported by nine Area office teams, CBE fosters welcoming, caring, respectful and safe environments for learning and relationship-building. Schools reflect their unique communities while embodying a unified culture of inclusion. CBE offers unique settings to address diverse cognitive, emotional, and behavioral needs, along with alternative programs that focus on specific languages, cultures, or teaching philosophies, all while adhering to the Alberta mandated curriculum (see [Program Options](#)).

Our district includes schools with many different grade configurations and organization from kindergarten through to grade 12.

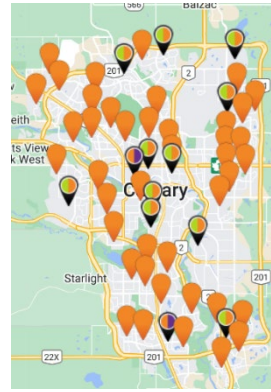
School Type	Number
Elementary	147
Elementary-Junior	10
Middle/Junior	54
Junior-Senior	2
Senior	20
Outreach	4
Unique Setting	34



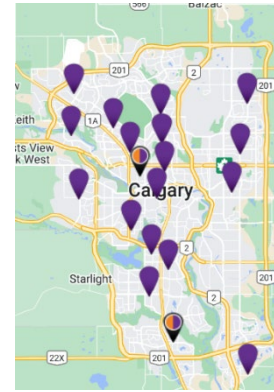
Any of K to Gr 6



Any of Gr 7 to 9



Any of Gr 10 to 12



Assurance Domain

Governance

Our Board of Trustees

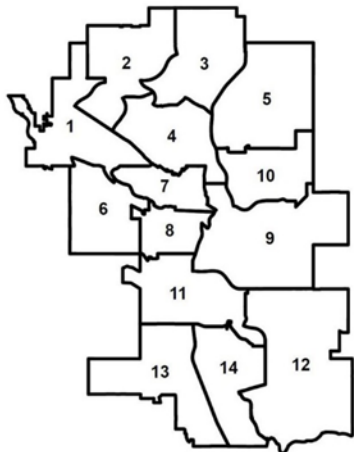


Back, Left to Right:

- Charlene May
Wards 12 & 14
- Patricia Bolger, Chair
Wards 6 & 7
- Marilyn Dennis
Wards 5 & 10

Front Left to Right:

- Laura Hack
Wards 3 & 4
- Nancy Close, Vice Chair
Wards 11 & 13
- Susan Vukadinovic,
Wards 8 & 9



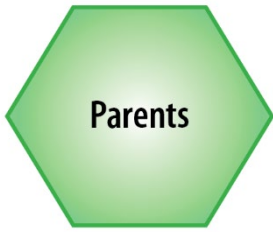
CBE is guided by an elected [Board of Trustees](#) comprised of seven trustees. Trustees are elected every four years during the municipal election to guide our school system based on the values Calgaryans have for their public education system. The most recent election was held in October 2021. The Board of Trustees define CBE’s Mission as "each student, in keeping with their individual abilities and gifts, will complete high school with a foundation of learning necessary to thrive in life, work and continued learning."

On August 16, 2024, pursuant to the *Education Act*, the Board accepted Trustee Dana Downey’s resignation due to medical reasons, which became effective immediately. Pursuant to the *Education Act*, the Board has made the determination a by-election will not be held for Wards 1 and 2. The Board will be pleased to look after the interests of students, parents and staff in these wards.

It is the Board of Trustee’s responsibility to establish expectations for organizational results and quality operational performance. The Board of Trustees monitor CBE’s progress toward achieving the [Results](#) and performance of CBE against its stated [Operational Expectations](#). This monitoring takes place at public board meetings.

The Board of Trustees is CBE’s elected governor. The Board is responsible for providing oversight of system performance and student outcomes, setting direction, and effective





stewardship of CBE resources. The Board directs through policy. The Board's Results policies set direction on expected student outcomes and CBE administration is monitored annually on progress towards those outcomes. The Board monitors CBE's operational performance through Operational Expectations policies, which provide direction to the Chief Superintendent on operational matters. The Board also sets standards for its own performance and effectiveness through its Governance Culture and Board/Chief Superintendent Relationship policies.

Public education is a shared and collective responsibility. With our students, families, employees, partners and communities, The Board works together with Administration to build positive learning and working environments to support student success.

The Board of Trustees also monitors its policies to ensure acceptable performance of the Board and the chief superintendent. Additional responsibilities include:

- approving the Education Plan;
- approving the annual budget;
- approving the annual capital plan;
- approving the Annual Education Results Report;
- approving the audited financial statements;
- approving the bargaining mandate and ratifying all collective agreements for unionized employees; and
- performing other duties required by law or not otherwise delegated to the chief superintendent.



Property of the
Calgary Board of Education

Chief Superintendent of Schools

Joanne Pitman

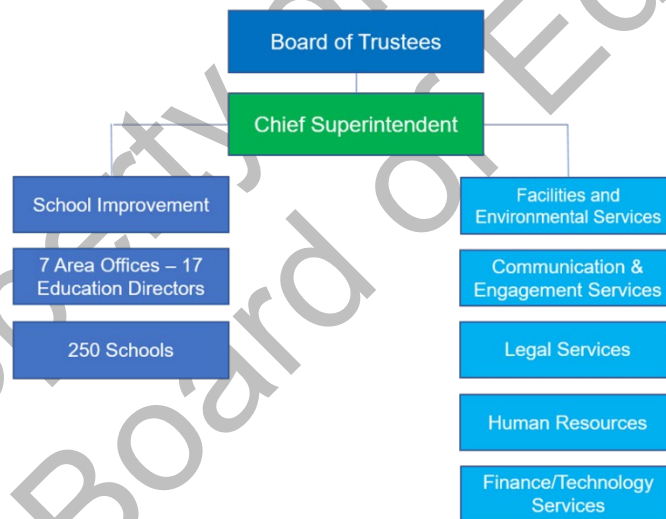


The Chief Superintendent is hired by and is the sole employee of the Board of Trustees. The chief is responsible for meeting the expectations of the Board that are set out in the Board's [Results and Operational Expectations policies](#).

At the start of the 2023-24 school year, Gary Strother, acting Chief Superintendent, led all aspects of the organization and was responsible for the overall operation and performance of the school authority. He was also responsible for ensuring the Board priority of student success was the focus of the work in schools and service units. On March 4, 2024, Joanne Pitman, officially started as the new Chief Superintendent of CBE schools.

The [Leadership](#) webpage has more information on the people that lead CBE.

Role of Administration



Property of the Calgary Board of Education

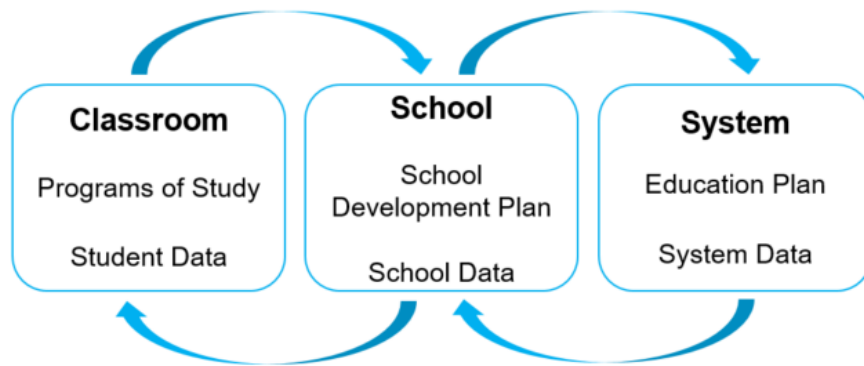


CBE Data Model | Levels of ‘Storientation’

Required Local Component

Accountability/
Assurance System
School authorities must outline the features of their assurance system for schools.

As an organization, CBE recognizes the importance of our collective system story and have organized our district’s 2023-24 story in this report in a way that allows the reader to step into our district narrative while also being invited into the more sharpened stories and data at the school and student levels.



Depending on the context (system, school, classroom), the levels of data change (narrow, widen) as do our specific priorities. As a district committed to continuous improvement and equity, we know that sharpening our focus is key in determining key priorities and actions at all levels of our organization.

The art of data or ‘storientation’ is being able to seamlessly focus narrowly down to the stories and voices of individual students to then act in a way that is intended to support all students across a large school district. Cycles of continuous improvement are simultaneously occurring at the individual student, school and system levels in support of school improvement in CBE.



Attendance | Key Predictor of Learning Excellence

Local Measure

Attendance

Context

CBE employs attendance data as a local measure as identified in the 2021-24 Education Plan and outlined in the 2024-27 Education Plan to inform its commitment to student Well-Being and to Truth & Reconciliation, Diversity and Inclusion. Using a whole school approach to support attendance allows school leaders to formulate a comprehensive plan to address the complexities of chronic absenteeism. School leaders utilize attendance data collection tools to contextualize their school’s unique data story, while recognizing chronic absenteeism is often indicative of difficult life circumstances faced by students and/or their families.

Building on this understanding, school leaders identify preventative and early intervention strategies through collaborative efforts across the school community to mitigate barriers to students’ attendance. Each attendance strategy aims to incorporate culturally responsive practices designed to benefit all CBE students, while promoting students’ social and emotional growth.

The following will detail our current and ongoing initiatives to facilitate continued success in improving overall student attendance.



What We Did

- **Professional Learning**
 - Provided on-demand professional learning webinars as part of the school leadership's professional learning series for school administrators.
 - Facilitated in-service to CBE professional support staff regarding student and parent engagement to promote regular attendance.
- **Structures and Processes**
 - Enhanced public facing attendance communication through school websites to ensure key messages are aligned with revised attendance Administrative Regulation and to share attendance specific resources with parents.
 - Identified key strategies to promote regular attendance for incoming students to CBE, specifically Kindergarten and EAL students, to advance prevention and early intervention.
- **Resources**
 - Enhanced Attendance Improvement Plan document to include Indigenous knowledge systems based on the *Indigenous Education Holistic Lifelong Learning Framework* across all four domains and the attributes within – Spirit Domain | To Be, Heart Domain | To Belong, Body Domain | To Do, and Mind Domain | To Know.
 - Resources that were clear, engaging and accessible were developed to facilitate regular attendance and school engagement of EAL learners.
 - Translated multiple resources, including attendance letter templates, to assist with communicating attendance concerns to parents of EAL learners in an effective and timely manner.

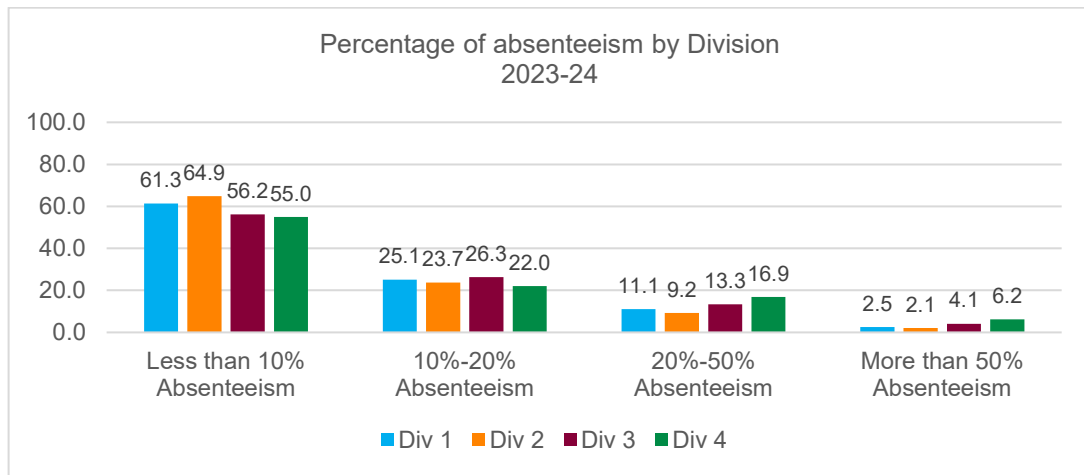
What We Measured

For additional information, refer to [Appendix D | Glossary](#), [Appendix E | Measures Used in the AERR](#) and [Appendix P | Attendance Data](#).

Attendance

Overall Average Percent Absenteeism

Cohort	2021-22	2022-23	2023-24
All	11.3	12.4	11.7
English as Additional Language Learners	10.4	11.9	11.4
With Identified Special Education Needs	15.1	16.1	15.6



Percentage Absenteeism by Code and Division

Code*	Div 1	Div 2	Div 3	Div 4
All				
A	2.1	2	4.4	7.8
IL	4.3	3.7	4	3
Other	4.1	3.6	3.8	2.3
English as Additional Language Learners				
A	2.2	4.5	9.1	2.7
IL	3.4	3.3	2.6	4.5
Other	3.8	3.5	2.1	4.7
With Identified Special Education Needs				
A	2.8	2.7	6.4	10.5
IL	5.1	4.6	5.2	4.2
Other	4.8	4.1	5	2.9

*A – Absent without contact from the legal guardian

IL – Student is absent due to physical or mental illness or injury and a legal guardian has called in and/or provided medical documentation

What We Noticed

Overall and across grades kindergarten through 12, students in CBE were absent from school less than 12 per cent of the time, showing an overall statistically significant improvement in student attendance compared to the previous school year. Students in Division 4 had the highest absenteeism with approximately six per cent missing more than half of their scheduled high school classes. Whereas only 2 per cent of Division 2 missed more than half of their scheduled classes. Reasons for missing school were different across divisions with Division 1 students’ absenteeism being highest as a result of illness and Division 4 students being absent for reasons that are not clear as no contact from legal guardians was received. Chronic absenteeism was lowest for CBE students in Division 2 with most (64.9 per cent) of Division 2 students attending school more than 90 per cent of time.

CBE students in Divisions 1 and 2 generally tend to miss less school than students in Divisions 3 and 4. This makes sense as students become more engaged in extra-curricular activities outside of school and have responsibilities and more independence getting to and from school. At the same time, improving attendance for CBE students is a strategic and research-based approach to improve student learning. Refining school processes to monitor attendance at the school level can support ensuring less students are chronically absent from school.

As part of targeted and specialized level responses to address the complexities of individual student needs, the Attendance Team supported 174 schools with 658 students experiencing attendance concerns. Through consultation and coaching, the Attendance Team collaborated with school leaders to seek creative solutions to students' unique needs and circumstances, addressing the underlying barriers to their attendance. Success of this collective effort is evident as less than 10% of students, who were consulted with the Attendance Team, needed additional intervention through the Provincial Attendance Board.

Celebrate

- Increased overall student attendance in comparison to last school year's data.
- Positive feedback from school leaders following professional learning sessions. reported growth in their understanding of CBE attendance processes and attendance data literacy and confidence to manage complex attendance concerns.
- Effective use of CBE developed attendance resources to raise awareness about the importance of regular attendance.

Areas for Growth

- Percentage of absenteeism by division indicates highest absenteeism for students in Division 4. CBE's ongoing efforts to increase student graduation rates uses attendance as a key indicator of student success. Strengthening the efforts of staff and community partners may further support regular attendance.
- While improvement was noted this year in overall absenteeism, continued commitment and attention to attendance improvement is required to ensure this trajectory continues, particularly for those students who are overrepresented in the absenteeism data.

Our Next Steps

- **Professional Learning**
 - Provide on-demand webinars for school administrators to build and apply collaborative and culturally aware responses to student absenteeism.
 - Deliver learning sessions for leaders, teachers and community partners, to increase awareness and common understanding about the importance of regular attendance with students and their parents.
- **Structures and Processes**
 - Continue prevention and early intervention efforts to support regular attendance of students.
 - Ongoing collaboration within internal service units to promote improvement in student attendance for the student groups who are overrepresented in the absenteeism data.
- **Resources**
 - Create user-oriented resources for school administrators to assist with communicating CBE attendance policies and procedures to their school staff.



Learning Excellence

Goal | Create strong student achievement and well-being for lifelong success

Context

Achievement is a priority for the Board of Trustees. Three key metrics of student achievement include: provincial achievement tests (PATs), diploma examinations (DIPs) and system report card data. While these are not intended to communicate a complete achievement picture, representative of all CBE students, these measures work in concert to highlight overall student achievement at the end of a learning cycle.

Provincial Assessment and Report Cards

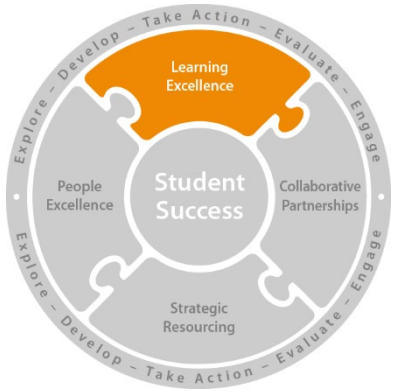
CBE's PAT and DIP results provide a snapshot of grade 6, 9, and 12 student learning during standardized assessments. In contrast, report cards reflect ongoing student achievement over the year based on a variety of assessments, covering many learning outcomes, including skills not assessed by PATs or DIPs. While direct comparisons between report cards and provincial results should be approached cautiously, they offer opportunities to identify key achievements and areas for growth.

For the 2023-24 year, both CBE and the province saw improvements in all diploma exam results with CBE results exceeding the province in all 8 measures. For Provincial Achievement Test (PAT) results, CBE's year-over-year results paralleled the province's in most areas and in 12 of 16, CBE's results were higher than the province overall.

In the 2023-24 school year, CBE successfully implemented Vretta, a new digital platform for provincial assessments, used for Diploma exams in English Language Arts, French Language Arts, and Social Studies, as well as PATs, although Grade 6 PATs in English Language Arts and Mathematics were not administered by order of Alberta Education.

What We Did

- **Professional Learning for School Leaders**
 - Building leadership capacity through case studies and problems of practice at monthly Area Principal and Assistant Principal meetings.
 - Advancing School Development Plan achievement goals.
 - Data literacy using school data dashboards and data analytics tools.
 - PAT and Diploma administration including the Vretta Digital Platform Implementation for Provincial Assessments.



Assurance Domain

Student Growth & Achievement

▪ **Structures and Processes**

- Virtual and in-person professional learning sessions.
- Added PAT results to School Data Dashboards.
- Preliminary PAT reporting processes using Vretta.

▪ **Resources**

- Diploma and PAT Analysis Templates.
- Vretta how-to videos.
- Alberta Education Digital Assessment Team.

What We Measured

For additional information, refer to [Appendix D | Glossary](#), [Appendix E | Measures Used in the AERR](#) and [Appendix F | Alberta Education Assurance Measure Results](#).

Required AEAM

High School Completion

High school completion rate of students within three and five years of entering grade 10.

High School Completion

Cohort	Assurance Domain	Measure	The Calgary School Division			Alberta			Measure Evaluation		
			Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
All	Student Growth and Achievement	3-year High School Completion	80.4	81.1	82.1	80.4	80.7	82.4	Intermediate	Declined Significantly	Issue
		5-year High School Completion	89.0	88.6	87.1	88.1	88.6	87.3	Intermediate	Improved Significantly	Good
English as an Additional Language Learners	Student Growth and Achievement	3-year High School Completion	66.2	65.2	67.0	72.0	72.8	76.7	Low	Maintained	Issue
		5-year High School Completion	83.5	84.4	83.1	88.1	88.7	87.2	Intermediate	Maintained	Acceptable
With Identified Special Education Needs	Student Growth and Achievement	3-year High School Completion	67.1	66.2	67.3	67.6	66.3	67.6	Low	Maintained	Issue
		5-year High School Completion	79.6	78.3	75.5	77.4	78.4	75.3	Low	Improved Significantly	Good

Cohort	Measure	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
All	3-year High School Completion	78.0	78.9	82.4	83.0	81.1	80.4
	5-year High School Completion	84.8	84.3	86.0	86.6	88.6	89.0
English as an Additional Language Learners	3-year High School Completion	66.5	66.3	68.6	67.3	65.2	66.2
	5-year High School Completion	79.7	75.3	85.0	79.9	84.4	83.5
With Identified Special Education Needs	3-year High School Completion	60.2	60.9	67.0	69.5	66.2	67.1
	5-year High School Completion	68.2	70.3	74.7	76.1	77.7	79.6

Note | The 2023-24 results Alberta Education Assurance Measures for high school completion are based on 2022-23. The 4-year rate includes the numbers from the 3-year rate and the 5-year rate includes the numbers from both the 3-year and 4-year rates.

Note | The 2023-24 results Alberta Education Assurance Measures for [high school completion for Student who Self-Identify as Indigenous](#) are included in the Key Outcome: Students who self-identify as Indigenous are supported to experience improved achievement and well-being.

Required AEAM

PAT Acceptable & Excellence

Diploma Exam Acceptable & Excellence

Overall and by course for:

- all students
- self-identified First Nations, Métis and Inuit students
- English Second Language students

Diploma Examination and Provincial Achievement Test (PAT) Results

Note | Participation in the PATs and Diploma Exams was impacted by the COVID-19 pandemic from 2019/20 to 2021/22 as well as the fires in 2022/23. School years 2019/20, 2020/21 and 2021/22 are not included in the rolling 3-year average. Caution should be used when interpreting trends over time. Beginning in 2022/23, results for the Grade 6 Provincial Achievement Tests do not include students participating in subjects where the tests were not administered due to new curriculum being piloted or optionally implemented.

For overall results over time as well as by course and results disaggregated by cohort, refer to [Appendix J | Diploma Examination Results](#).

Cohort	Assurance Domain	Measure	The Calgary School Division			Alberta			Measure Evaluation		
			Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
All	Student Growth and Achievement	Diploma: Acceptable	86.2	85	85	81.5	80.3	80.3	High	Improved Significantly	Good
		Diploma: Excellence	31.9	29.5	29.5	22.6	21.2	21.2	Very High	Improved Significantly	Excellent
English as an Additional Language Learners	Student Growth and Achievement	Diploma: Acceptable	72.9	70.8	70.8	66.3	67.1	67.1	Low	Improved	Acceptable
		Diploma: Excellence	18.8	17.9	17.9	14	13.8	13.8	Intermediate	Maintained	Acceptable
Self-Identify as Indigenous	Student Growth and Achievement	Diploma: Acceptable	85.3	81	81	76.9	74.8	74.8	High	Improved	Good
		Diploma: Excellence	21.1	17.4	17.4	11.8	11.3	11.3	High	Improved	Good
With Identified Special Education Needs	Student Growth and Achievement	Diploma: Acceptable	82.8	82.6	82.6	76.9	76.5	76.5	Intermediate	Maintained	Acceptable
		Diploma: Excellence	22.2	20.0	20.0	15.5	13.6	13.6	High	Improved	Good

For overall results over time as well as by course and results disaggregated by cohort, refer to [Appendix K | Provincial Achievement Test Results](#).

Cohort	Assurance Domain	Measure	The Calgary School Division			Alberta			Measure Evaluation		
			Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
All Students	Student Growth and Achievement	PAT 6: Acceptable	72.6	71.4	71.4	68.5	66.2	66.2	Intermediate	Improved	Good
		PAT 6: Excellence	21.8	19.3	19.3	19.8	18.0	18.0	High	Improved Significantly	Good
	Student Growth and Achievement	PAT 9: Acceptable	63.6	64.4	64.4	62.5	62.6	62.6	Low	Declined	Issue
		PAT 9: Excellence	15.8	16.8	16.8	15.4	15.5	15.5	Intermediate	Declined	Issue
English as an Additional Language Learners	Student Growth and Achievement	PAT 6: Acceptable	66.4	67.4	67.4	64.6	65.4	65.4	Low	Maintained	Issue
		PAT 6: Excellence	18.1	15.7	15.7	16.5	15.7	15.7	Intermediate	Improved Significantly	Good
	Student Growth and Achievement	PAT 9: Acceptable	53.0	54.5	54.5	52.7	55.3	55.3	Very Low	Declined	Concern
		PAT 9: Excellence	10.4	9.8	9.8	10.1	11.0	11.0	Low	Maintained	Issue
Self-Identify as Indigenous	Student Growth and Achievement	PAT 6: Acceptable	47.6	37.1	37.1	48.7	45.3	45.3	Very Low	Improved Significantly	Acceptable
		PAT 6: Excellence	7.2	5.9	5.9	7.3	6.5	6.5	Very Low	Maintained	Concern
	Student Growth and Achievement	PAT 9: Acceptable	30.3	30.7	30.7	41.4	39.4	39.4	Very Low	Maintained	Concern
		PAT 9: Excellence	3.4	5.2	5.2	6.1	5.3	5.3	Very Low	Declined	Concern
With Identified Special Education Needs	Student Growth and Achievement	PAT 6: Acceptable	54.2	50.4	50.4	44.9	41.4	41.4	Very Low	Improved Significantly	Acceptable
		PAT 6: Excellence	10.9	9.5	9.5	7.9	6.8	6.8	Low	Improved	Acceptable
	Student Growth and Achievement	PAT 9: Acceptable	43.7	43.5	43.5	39.9	39.7	39.7	Very Low	Maintained	Concern
		PAT 9: Excellence	7.1	7.2	7.2	6.2	6.1	6.1	Very Low	Maintained	Concern

Local Measure

Report Card

Report Card Grade (Mean)

The mean of the indicators for the English Language Arts report card stems (Div 1-3) and report card final marks (Div 4)

English Language Arts	Division	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
All	Div 1	2.70	2.84	2.94	2.96	2.90	2.89
	Div 2	2.80	2.90	2.96	2.95	2.91	2.89
	Div 3	2.86	2.91	2.95	2.92	2.89	2.87
	Div 4	69.7	71.2	71.5	70.9	70.0	70.29
English as an Additional Language Learners	Div 1	2.61	2.75	2.84	2.82	2.79	2.77
	Div 2	2.68	2.79	2.82	2.82	2.77	2.73
	Div 3	2.66	2.73	2.77	2.76	2.73	2.70
	Div 4	65.2	67.5	67.5	66.9	65.0	66.39
Self-Identify as Indigenous	Div 1	2.09	2.23	2.29	2.37	2.42	2.48
	Div 2	2.27	2.42	2.46	2.45	2.43	2.45
	Div 3	2.33	2.42	2.44	2.37	2.40	2.40
	Div 4	62.7	62.9	60.6	58.8	59.6	60.09
With Identified Special Education Needs	Div 1	2.24	2.40	2.47	2.45	2.39	2.39
	Div 2	2.41	2.57	2.61	2.61	2.58	2.57
	Div 3	2.48	2.55	2.59	2.57	2.55	2.53
	Div 4	65.2	66.3	65.4	65.1	64.6	65.26

The mean of the indicators for the Mathematics report card stems (Div 1-3) and report card final marks (Div 4)

Mathematics	Division	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
All	Div 1	2.78	2.97	3.07	3.10	3.04	3.04
	Div 2	2.82	2.96	2.99	3.00	2.95	2.92
	Div 3	2.83	2.88	2.88	2.87	2.84	2.82
	Div 4	72.1	74.9	73.7	72.4	70.9	72.1
English as an Additional Language Learners	Div 1	2.67	2.87	2.95	2.93	2.89	2.90
	Div 2	2.79	2.91	2.91	2.92	2.88	2.85
	Div 3	2.74	2.78	2.78	2.76	2.75	2.71
	Div 4	70.9	73.8	70.3	69.7	66.2	68.4
Self-Identify as Indigenous	Div 1	2.16	2.35	2.36	2.51	2.56	2.59
	Div 2	2.16	2.39	2.37	2.37	2.29	2.34
	Div 3	2.14	2.28	2.23	2.19	2.25	2.24
	Div 4	64.0	65.1	60.9	60.6	59.5	61.4
With Identified Special Education Needs	Div 1	2.29	2.51	2.60	2.58	2.51	2.52
	Div 2	2.39	2.61	2.64	2.64	2.59	2.57
	Div 3	2.37	2.47	2.47	2.46	2.45	2.44
	Div 4	66.1	68.9	66.5	65.4	64.1	66.0

The mean of the indicators for the Physical Education and Wellness report card stems (Div 1&2), Health and Life Skills report card stems (Div 3) and CALM report card final marks (Div 4)

PE and Wellness & Health & CALM	Division	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
All	Div 1	2.93	3.07	3.18	3.15	3.10	3.08
	Div 2	3.03	3.11	3.18	3.17	3.16	3.15
	Div 3	3.10	3.15	3.13	3.13	3.05	3.06
	Div 4	77.3	77.9	76.3	75.6	75.0	75.2
English as an Additional Language Learners	Div 1	2.83	2.97	3.06	3.03	2.98	2.97
	Div 2	2.97	3.05	3.08	3.10	3.07	3.04
	Div 3	3.00	3.02	3.00	3.02	2.91	2.92
	Div 4	77.3	76.4	73.8	73.0	72.6	71.9
Self-Identify as Indigenous	Div 1	2.47	2.64	2.73	2.74	2.87	2.87
	Div 2	2.59	2.67	2.72	2.74	2.80	2.82
	Div 3	2.69	2.73	2.67	2.80	2.69	2.70
	Div 4	65.5	66.5	59.7	61.4	61.5	63.4

With Identified Special Education Needs	Div 1	2.48	2.61	2.71	2.66	2.70	2.69
	Div 2	2.65	2.75	2.84	2.82	2.91	2.91
	Div 3	2.77	2.85	2.84	2.87	2.81	2.82
	Div 4	70.0	71.4	69.0	68.6	68.4	68.4

Required AEAM

Assurance Survey
Student Learning
Engagement

Alberta Education Assurance (AEA) Survey: Student Learning Engagement, Program of Studies

For the results by parent, student and teacher, refer to [Appendix G | AEA Survey Results](#).

Percentage of agreement with the suite of questions tied to each measure

Assurance Domain	Measure	The Calgary School Division			Alberta			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Student Growth and Achievement	Student Learning Engagement	82.5	83.7	84.2	83.7	84.4	84.8	n/a	Declined Significantly	n/a
Supplemental AEAMs	Program of Studies	81.7	82.0	82.3	82.8	82.9	82.9	Very High	Declined	Good

Local Measure

Assurance Survey
School Improvement

Alberta Education Assurance (AEA) Survey: School Improvement

For the results by parent, student and teacher, refer to [Appendix G | AEA Survey Results](#).

Percentage of agreement with the suite of questions tied to the measure

Assurance Domain	Measure	The Calgary School Division			Alberta			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Supplemental AEAMs	School Improvement	71.8	71.2	71.5	75.8	75.2	74.7	Intermediate	Maintained	Acceptable

What We Noticed

Celebrate

Alberta Education Assurance Measures

- Significant improvement in the 5-year high school completion rates.
- Improvement in the 3-year high school completion rates for English as an Additional Language Learners.
- CBE parent agreement levels increased significantly when asked if their school and schools in their jurisdiction improved or stayed the same for the last three years.
- In comparison to the provincial student agreement rates, CBE students continued to report being more engaged in their learning at school than students across the province of Alberta.
- Strong overall agreement (81.7%) across students, parents and teachers on the Program of Studies measure indicating overall satisfaction with the programs of study offerings.

Diploma examination achievement

- CBE students consistently achieved higher diploma examination results compared to the provincial results across different student cohorts.
- More than 86 per cent of CBE students achieved acceptable standard in All Students cohort.
- Around 32 per cent of CBE students achieved the standard of excellence in diploma examinations in the 'very high' achievement measure evaluation category.

Provincial achievement test achievement

- In All Students, English as an Additional Language Learners and students with identified special education needs cohorts, CBE had more students achieving the acceptable standard and standard of excellence compared to provincial results.

Report card achievement

- Division 4 students across all cohorts of students showed year-over-year increases in English Language Arts and Mathematics.
- Division 1 students across all cohorts of students showed year-over-year increases in Mathematics.
- Students who self-identify as Indigenous across all divisions showed year-over-year increased results in English Language Arts.
- Division 4 students who self-identify as Indigenous achieved a significant year-over-year increases in PE and Wellness and CALM.

Areas for Growth

Alberta Education Assurance Measures

- Decline in the 3-year high school completion rate after maintaining a level above 81 per cent for the last three years.
- The discrepancy between student and teacher perceptions about engagement in learning widened.
- CBE agreement levels for teachers declined for the Student Learning Engagement measure and declined significantly for student for the Student Learning Engagement, School Improvement and Program of Studies AEA survey measures.

Diploma examination achievement

- 72.9 per cent of English as an Additional Language Learners achieved acceptable standard, which was in the 'Low' achievement measure evaluation category. While 6 percentage points higher than the province, this remains an area for growth.

Provincial achievement test achievement

- Compared to the province, students who self-identify as Indigenous had fewer students achieving the acceptable standard and the standard of excellence.
- Students who self-identify as Indigenous had 'Very Low' in their achievement measure evaluation in both acceptable standard and standard of excellence. While Grade 6 PAT acceptable level improved significantly and other PAT levels of achievement levels have been maintained, academic achievement remains an area for growth for this cohort.

Report card achievement

- English as an Additional Language Learners in division 4 showed year-over-year decreases in PE and Wellness and CALM.

Our Next Steps

- **Professional Learning**
 - EAL Designate network focused on enhancing, monitoring and accelerating English as an Additional Language Programming using

timely and appropriate explicit language instruction to enhance academic success.

- Facilitate LEAD (Literacy, English and Academic Development) Community of Practice (CoP) meetings for teachers to enhance student programming and assessment practices in support of advancing student academic and well-being.
- Continue teacher professional learning in best practices for integrating diverse instructional approaches, including cross-curricular connections, inclusion, and social-emotional learning.
- **Structures and Processes**
 - Analyse perception data based on results for each CBE school and develop action plans to address student engagement.
 - Identified 18 schools (Family of 18 Schools) with highest enrolment of indigenous students. Provided additional staff to provide targeted and individualized supports.
 - Develop and apply a Holistic Collaborative Response to support Indigenous students in the Family of 18 Schools, inclusive of using a division based holistic tool to track, monitor, and support self-identified Indigenous students' well-being, engagement, and success in school.
- **Resources**
 - EAL Quick Byte Videos to build professional learning of high-impact strategies.

Assurance Domain

Student Growth & Achievement

Key Outcomes: Students achieve excellence in literacy and mathematics

Context

CBE's K-12 Literacy and Mathematics Frameworks provide a systemic approach to curriculum implementation and assessment, ensuring that instruction is effective, equitable, and aligned with best practices. These frameworks guide strategic planning and resource allocation by identifying areas of need within curriculum and professional development. To support the continued use of the CBE's K-12 Literacy and Mathematics Frameworks, teachers and school-based leaders had the opportunity to engage in system-wide professional learning aimed at enhancing instruction in both literacy and mathematics through research-based assessment practices and targeted curriculum support, helping educators calibrate their understanding of curricular outcomes, grade-level proficiency, and ways to monitor student growth. Professional learning sessions supported the ongoing implementation of the Frameworks and increased understanding of CBE's Five Guiding Principles of Assessment.

Early learning assessments provided key insights into programming and support for literacy and mathematics in our younger students. For Kindergarten learners, the early literacy assessment tool shifted from RRST (Reading Readiness Screening Tool) to the updated AFRS (Assessment of Foundational Reading Skills) to align with current research. For students in Grades 1 to 3, literacy and mathematics provincial screeners provided essential data that informed decisions around strategies, supports, and organizational structures to enhance learning outcomes for students.

What We Did

Professional Learning

- Elementary teachers:
 - Training teachers and administrators in Assessment of Foundational Reading Skills (AFRS) formally named the Reading Readiness Screening Tool (RRST).
 - Improving understanding of research-based early literacy (structured literacy and writing) instructional and assessment practices through System-Wide Professional Learning and book studies.
 - Using provincial universal screeners to determine next steps in reading and numeracy instruction and intervention.
 - Explicit phonemic awareness and phonics instruction for emergent readers that followed the CBE ELAL K-3 Scope & Sequence, taught using CBE recommended resources.
 - Developmental progression of fine motor skills for printing.
- Middle and high school teachers:
 - Middle years professional learning sessions focussed on learner identity and improving teacher understanding as to how assessment can support knowing our learners and improving student engagement and achievement in English Language Arts and Literature (ELAL) curriculum including illustrative examples.

- Improving Reading for Older Students (IROS) modules for older students reading below grade level.
- Improving understanding of mathematics content, instruction, and assessment in relation to middle years learner mathematics identity.
- Improving teacher understanding and leadership of literacy and mathematics instruction in relation to outcomes-based assessment.
- Support of MathUP resources by Dr. Marian Small to improve teacher practice and student achievement.
- Highest Level of Achievement (HLAT) Network participation to deepen understanding of the writing process and build collective knowledge of ELAL learning outcomes (K-6) and program of studies learning outcomes (7-9).
- Language Specialists and DELF teachers:
 - Trained teachers and administrators to be Diplôme d'études en langue française (DELF) and Diplomas de Español como Lengua Extranjera (DELE) Examiners.
 - Implementation of Locally Developed Course (LDC) French Language Arts (Late Immersion).
- **Structures and Processes**
 - Assessment of Foundational Reading Skills (AFRS) administration by all kindergarten teachers in fall and re-assessed children with minimal/developing scores spring of the 2023-24 school year to identify literacy needs and areas for growth for kindergarten children and to support them as they moved into grade one.
 - Seven Communities of Practice were offered to kindergarten teachers offering explicit and implicit supports for literacy instructional practices.
 - Enacted Early Years Assessment plan for the Letter-Name and Sounds (LeNS) and Castles & Coltheart 3 (CC3).
 - Explicit phonics lessons that followed the CBE ELAL K-3 Scope & Sequence, taught using CBE recommended resources.
 - Enacted implementation plan for the new 4-6 English Language Arts and Literature (ELAL) and Mathematics curricula.
 - Developed on-demand online videos and resources focused on literacy and numeracy instruction to support teachers and leaders in their specific school contexts.
 - Provided Outcomes-Based Professional Learning Series sessions for High School Learning Leaders and teachers.
 - Working groups for high school teachers to develop high-quality summative assessment exemplars using outcomes-based assessment.
 - Enacted implementation plan for the new K-3 and early implementation of 4-6 of the French Language Arts and Literature (FILAL) new curriculum.

■ Resources

- CBE's K-12 Literacy and Mathematics Frameworks refined and updated.
- Understanding Universal Screeners flat sheets developed to support schools, teachers and parents in better understanding how screeners are used to improve student learning.
- Mathematics and English Language Arts and Literature Resource Guides updated in grades K-3 and 4-6 to support curriculum implementation.
- New Home Literacy Routines flat sheet aligned with K-3 ELAL curriculum and research-based practices to be created.
- Digital decodable library aligned with the updated CBE ELAL Scope and Sequence to support families with home literacy routines to be developed.
- Literacy resources (e.g., HLAT and IROS) curated using appropriate platforms Brightspace D2L to facilitate professional learning for K-12 teachers.
- Literacy and Mathematics School Development Plan (SDP) Supporting Documents refined to continue alignment between frameworks and SDPs.
- Grades 4-12 Reading Assessment Decision Tree updates to support identifying next steps for whole class instruction and support students who are striving readers.
 - High-quality task and summative assessment exemplars to support high school teachers implementing outcomes-based assessment.
- Mathematics 10-4 System Outcomes updated.
- Mathematics 20-2 Assessment and Reporting Guide updated.
- Refined French Structured Literacy Sound Lessons K-3.
- Mathematics and Science resources and assessment tools in target languages.

What We Measured | Literacy

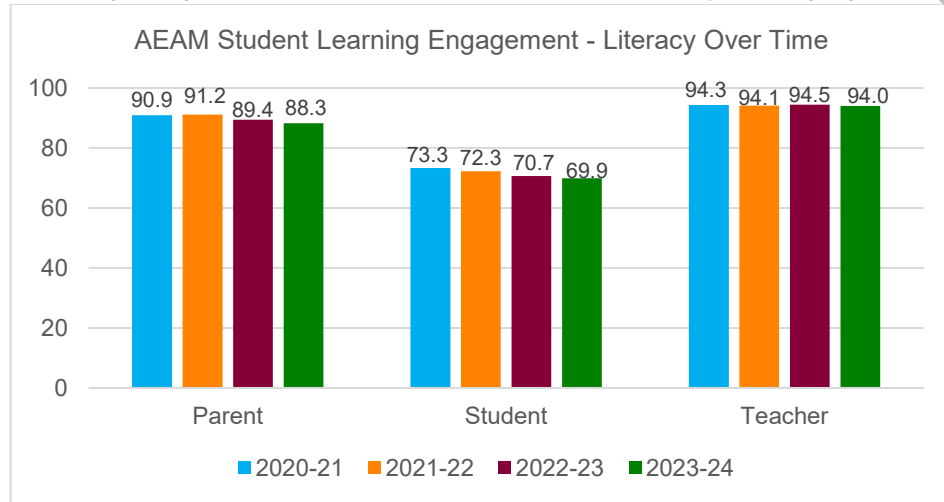
For additional information, refer to [Appendix D | Glossary](#), [Appendix E | Measures Used in the AERR](#) and [Appendix F | Alberta Education Assurance Measure Results](#).

Alberta Education Assurance (AEA) Survey: Student Learning Engagement – Literacy

The AEA survey is sent to parents or guardians of students in Grades 4, 7 and 10. In schools with fewer than 120 students in Grades 4 to 12, the survey is sent to parents or guardians of students in Grades 4 and above.

Students in Grades 4, 7 and 10, (or all students in Grades 4 to 12 in schools with fewer than 120 students in those grades) and all teachers complete the survey online at school.

Percentage of agreement with the suite of questions tied to literacy and language arts



For the results by parent, student and teacher, refer to [Appendix G | AEA Survey Results](#).

Local Measure

CBE Student Survey
Literacy Framework

CBE Student Survey

Percentage of agreement with the suite of questions tied to the summary measure

Summary Measure	2021-22 Percentage Agreement	2022-23 Percentage Agreement	2023-24 Percentage Agreement
Literacy Framework	77.7	79.8	79.5

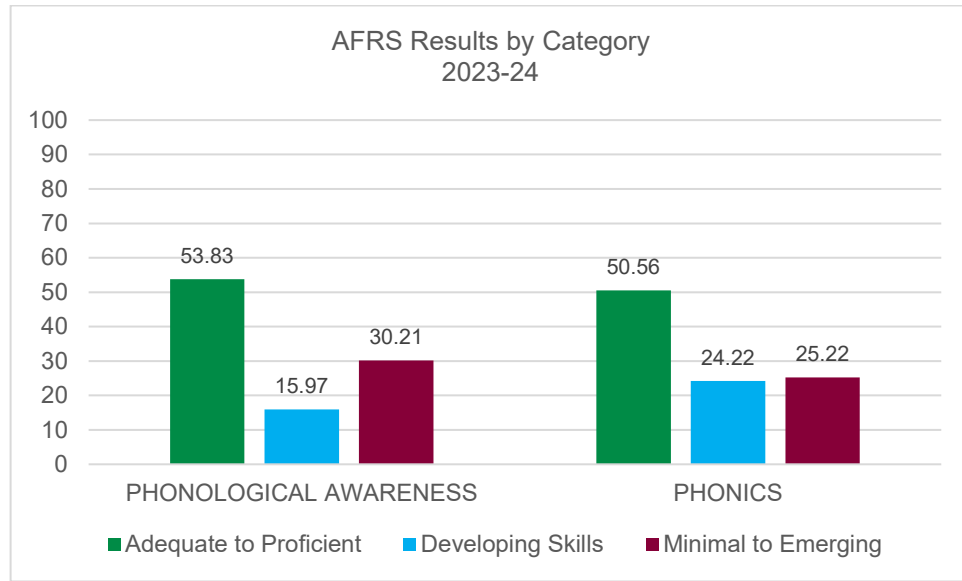
Local Measure

Early Years Literacy Screener

- AFRS

Assessment of Foundational Reading Skills (AFRS)

For the results by section, refer to [Appendix L | Assessment of Foundational Reading Skills \(AFRS\)](#).



Note | There was a shift in the early literacy assessment tool, from the RRST to the AFRS, to better align the tool with current research.

Required AEAM

Early Years Literacy Assessments

- CC3
- LeNS

Literacy: Castles and Coltheart 3 (CC3) and Letter Name-Sound (LeNS)

For additional information, refer to [Appendix Q | CC3, LeNS and Numeracy](#).

Literacy Results by Grade – All Students

Grade	Total number of students assessed at the beginning of the school year at each grade level	Total number of students identified as being at-risk in literacy based on initial assessment(s) at each grade level	Total number of students identified as being at risk at the end of the school year at each grade level	Average number of months behind grade level after the administration of the initial assessments for at risk students	Average number of months gained at grade level after the administration of the final assessments for at risk students
Grade 1	11132	2910	1438	5.38	-3.58
Grade 2	10908	2719	1360	8.78	-6.00
Grade 3	10182	2623	1499	15.86	-5.25

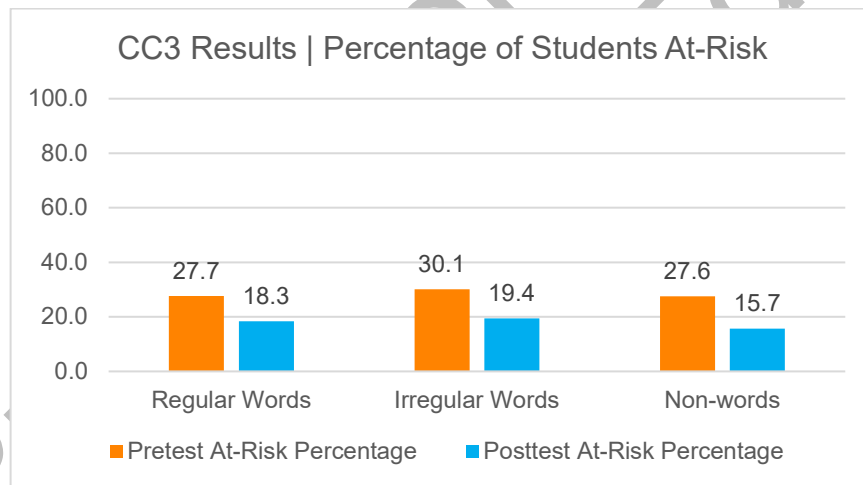
Literacy Support Strategies by Grade

Grade	Key Support Strategies
Grade 1	<ul style="list-style-type: none"> Structured literacy interventions with explicit phonics and decodable texts. Regular assessments (e.g., RRST, LeNS) to adjust instruction based on student progress. Focus on the science of reading, including Scarborough's Reading Rope and Orthographic Mapping. Use of small-group interventions and strategies like word ladders and interactive routines.
Grade 2	<ul style="list-style-type: none"> Emphasis on EAL assessments and equitable literacy interventions. Use of visuals, home languages, and diverse texts to enhance comprehension. Phonemic awareness lessons and structured phonics routines to strengthen foundational literacy. Ongoing data analysis to guide targeted interventions.
Grade 3	<ul style="list-style-type: none"> Balance of cognitive load with structured literacy interventions. Regular progress monitoring to adjust intervention based on data. Use of phonics routines and targeted interventions aligned with classroom instruction.

Note | In all grades, a key theme is differentiated instruction, continuous assessment, and evidence-based strategies to support both mathematical and literacy growth, especially for EAL learners.

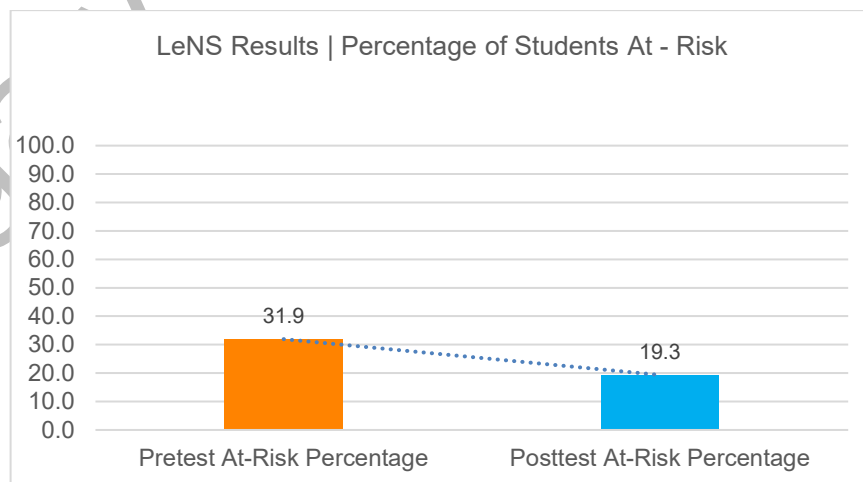
Castles and Coltheart 3 (CC3)

For additional information, refer to [Appendix Q | CC3, LeNS and Numeracy](#).



Letter Name-Sound (LeNS)

For additional information, refer to [Appendix Q | CC3, LeNS and Numeracy](#).

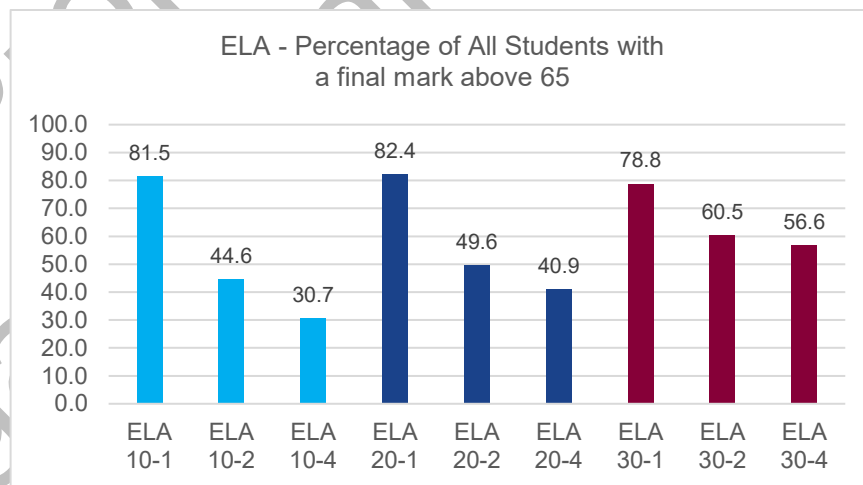
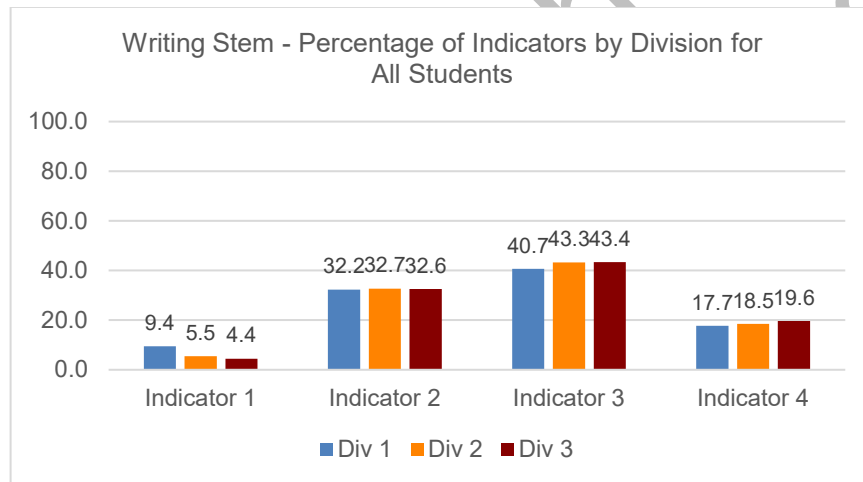
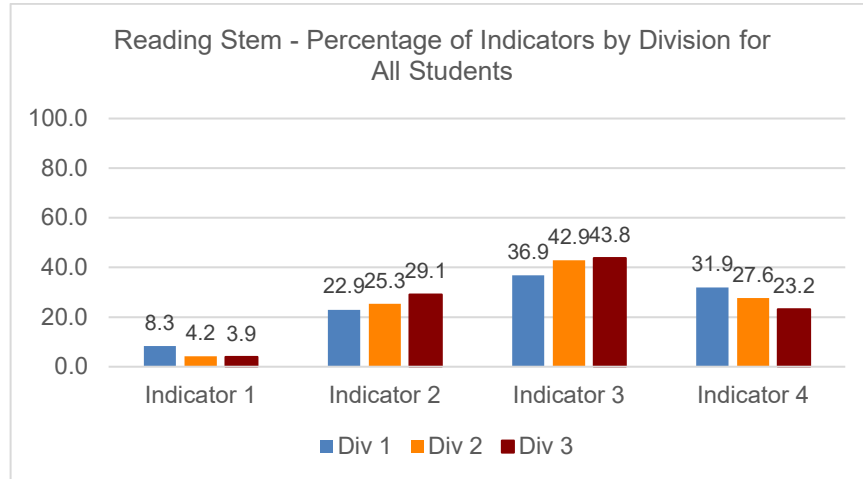


Local Measure

Report Card Results Language Arts

Report Card

For additional information, refer to [Appendix R | Report Card Data](#).



Local Measure

DELF & DELE

Results on the Diplôme d'études en langue française (DELF) and the Diplomas de Español como Lengua Extranjera (DELE)

Exam & Level	Exams written	Exams passed
DELF – A1	127	126
DELF - B2	126	124
DELE - A2/B1	27	27

Required AEAM

PAT Acceptable & Excellence

Diploma Exam Acceptable & Excellence

Diploma Examination and Provincial Achievement Test (PAT) Results

Note | Due to the COVID-19 pandemic, no reportable data is available for the 2019/2020 and the 2020/2021 school years. The 2021/2022 results do not include the results of the January 2022 diploma exam administration as this administration was cancelled due to the COVID-19 context. As such, the 2021/2022 results are not comparable with previous years' results. Caution should be exercised when interpreting and comparing the results over time.

For disaggregated results by cohort, refer to [Appendix J | Diploma Examination Results](#).

All			Results (in percentages)											
			2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
			Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc
English Lang Arts 30-1	Authority	School-Awarded	96.9	38	n/a	n/a	n/a	n/a	97.6	46	97.7	44.4	98.3	44.4
		Diploma Exam	86.9	15.4	n/a	n/a	n/a	n/a	81.6	13.9	86.3	14.4	86.4	14.4
	Province	School-Awarded	98	35.1	n/a	n/a	n/a	n/a	98.2	44.6	98.4	42.4	98.6	42.1
		Diploma Exam	86.8	12.3	n/a	n/a	n/a	n/a	78.8	9.4	83.7	10.5	84.2	10.1
English Lang Arts 30-2	Authority	School-Awarded	93	13.4	n/a	n/a	n/a	n/a	95.4	21	94.3	18.5	95.4	21.8
		Diploma Exam	86.9	14.7	n/a	n/a	n/a	n/a	81.9	15.8	86.9	15.6	86.2	15.6
	Province	School-Awarded	96.1	15.4	n/a	n/a	n/a	n/a	96.6	19.9	96.7	18.7	96.7	19.1
		Diploma Exam	87.1	12.1	n/a	n/a	n/a	n/a	80.8	12.3	86.2	12.7	85.7	12.9
French Lang Arts 30-1	Authority	School-Awarded	99.7	61.4	n/a	n/a	n/a	n/a	100	65.2	99.7	61	100	73.8
		Diploma Exam	94.9	18.9	n/a	n/a	n/a	n/a	92.3	5.8	96.9	8.8	97.5	11.9
	Province	School-Awarded	99.7	56.7	n/a	n/a	n/a	n/a	99.8	65.8	99.4	62.3	99.3	67.4
		Diploma Exam	91.5	10.1	n/a	n/a	n/a	n/a	91.9	6.8	93.1	6.1	95.3	8.6

Note | Participation in the Provincial Achievement Tests was impacted by the fires in 2022/23 and 2023/24. Caution should be used when interpreting trends over time for the province and the school authorities affected by these events. 2022/23 and 2023/24 Provincial Achievement Test results do not include students who participated in the optionally implemented/piloted curriculum and were excused from writing in those subject areas. In 2023/2024 ELA 6 and Math 6 were not administered.

For disaggregated results by cohort, refer to [Appendix K | Provincial Achievement Test Results](#).

All			Results (in percentages)											
			2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
			Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc
English Language Arts 6	Authority	Reading	91.0	46.9	n/a	n/a	n/a	n/a	86.5	41.8	89.6	43.1	n/a	n/a
		Writing	92.3	11.2	n/a	n/a	n/a	n/a	90.2	16.3	88.8	14.9	n/a	n/a
	Province	Reading	90.2	44.6	n/a	n/a	n/a	n/a	86.5	39.3	88.6	40.1	n/a	n/a
		Writing	91.6	10.8	n/a	n/a	n/a	n/a	91.5	15.7	89.9	15.3	n/a	n/a
French Language	Authority	Reading	90.6	31.9	n/a	n/a	n/a	n/a	84.5	19.6	85.0	25.6	85.5	16.9
		Writing	95.6	19.8	n/a	n/a	n/a	n/a	83.8	10.0	86.7	10.6	87.1	12.1



Arts 6 année	Province	Reading	83.8	25.3	n/a	n/a	n/a	n/a	76.4	18.0	79.8	19.8	75.8	17.7
		Writing	93.9	16.5	n/a	n/a	n/a	n/a	84.1	12.1	83.8	13.3	86.1	12.7
English Language Arts 9	Authority	Reading	79.1	21.6	n/a	n/a	n/a	n/a	82.0	27.1	80.9	21.1	77.8	20.2
		Writing	91.0	21.8	n/a	n/a	n/a	n/a	87.5	20.2	87.1	21.2	84.9	16.2
	Province	Reading	79.6	19.6	n/a	n/a	n/a	n/a	81.0	21.3	80.1	19.9	79.5	20.3
		Writing	89.6	21.2	n/a	n/a	n/a	n/a	88.6	18.1	88.8	20.1	87.1	16.6
K&E English Language Arts 9	Authority	Reading	70.4	23.5	n/a	n/a	n/a	n/a	68.8	16.1	72.1	21.3	51.9	5.6
		Writing	73.5	5.1	n/a	n/a	n/a	n/a	65.6	8.6	54.1	6.6	40.7	1.9
	Province	Reading	68.8	18.8	n/a	n/a	n/a	n/a	65.0	16.9	70.2	17.9	70.2	20.6
		Writing	74.5	4.8	n/a	n/a	n/a	n/a	67.7	5.1	67.4	5.0	63.3	4.1
French Language Arts 9 année	Authority	Reading	81.6	16.4	n/a	n/a	n/a	n/a	76.2	11.3	75.8	12.7	73.7	13.3
		Writing	89.6	12.8	n/a	n/a	n/a	n/a	80.1	13.2	85.6	17.2	84.8	16.9
	Province	Reading	81.2	15.7	n/a	n/a	n/a	n/a	73.6	10.5	75.3	11.9	72.0	11.7
		Writing	90.1	14.0	n/a	n/a	n/a	n/a	84.1	15.1	87.2	17.1	88.0	16.6

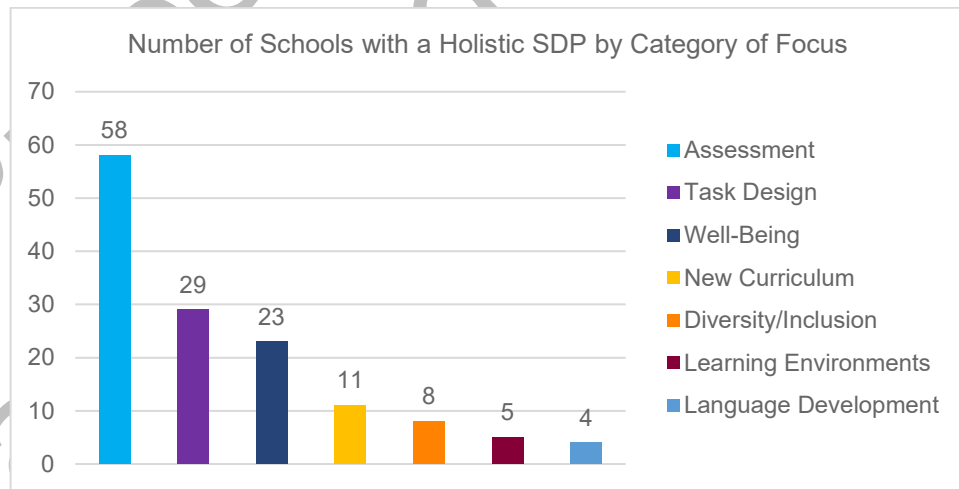
Local Measure

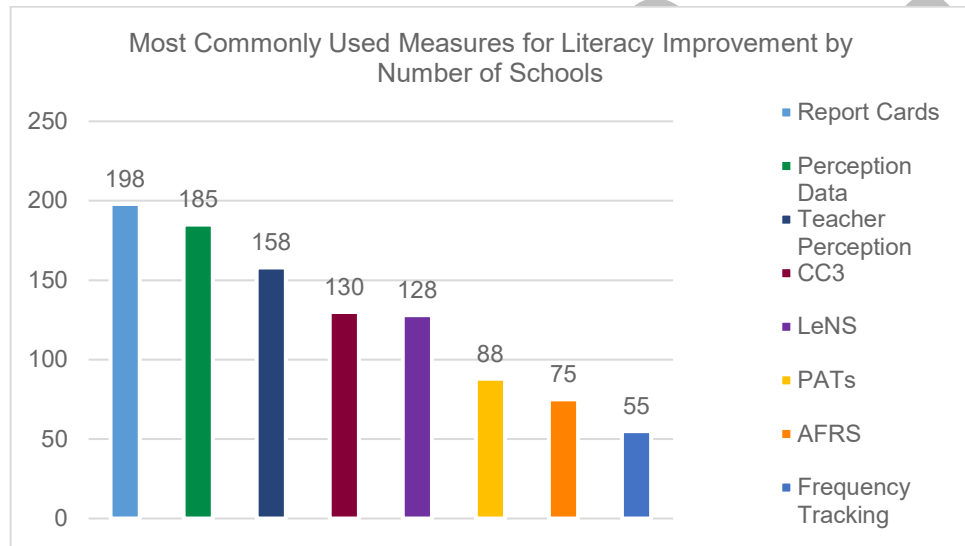
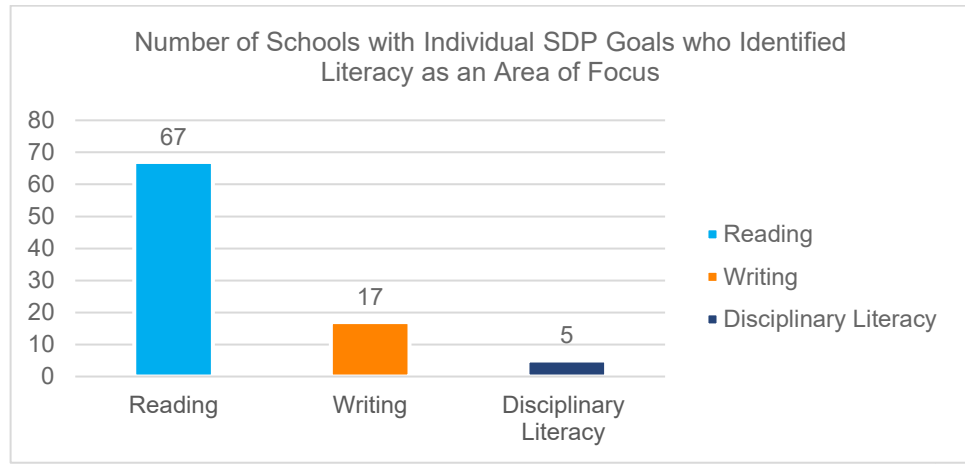
SDP Goals,
Measures

School Development Plan (SDP) Data 2023-24

In 2023-2024, our School Development Plan (SDP) processes shifted to provide choice and flexibility to adopt either holistic or individual goals to meet the diverse needs of students. The 2021-2024 Education Plan mandated that all schools focus on specific goals related to literacy, mathematics, and well-being. Schools could either write their SDP in a disaggregated manner of individual learning goals or adopt a singular, overarching holistic goal.

The charts below show key themes and trends in school development plans across all schools and areas in CBE. For additional information, refer to [Appendix O | Literacy SDP Data](#).





Note | Regardless of the type of SDP model chosen, the tools used to measure impact were the same.

What We Noticed | Literacy

Celebrate | Literacy

Achievement in Reading

- School development plan data reflected the system-wide focus on improving reading.
- Less CBE students who scored 'at-risk' in the LeNS and CC3 pre-tests were identified as 'at-risk' when administered the post-test. LeNS results had proportionally more 'at-risk' students compared to CC3 results. Improvement in CC3 non-word category was greatest with more than 40 per cent of the at-risk students scored not at risk in non-word post-tests.
- CBE students exhibit a strong understanding of their individual reading skill development in the CBE Student Survey. Over 90 per cent of students agreed that they are understanding what they read and more than 80 per cent of students agreed that they know what to do next to improve reading skills.

- More than 70 per cent of Division 2 CBE students received an indicator of 3 or 4 in the Reading stem on their report card.
- Assessment of Foundational Reading Skills (AFRS), formerly the Reading Readiness Screening Tool (RRST) results indicated that more than 50 per cent of CBE kindergarten students showed overall adequate proficiency in both Phonological awareness and Phonics.
- 47.3 of kindergarten children are now achieving a score in the proficient to mastery range when blending at the phoneme level as measured in the AFRS subtest ~ 10% improvement over last year, meaning fewer children are at risk in this area.

High School Student Perceptions and Achievement

- CBE high school students received a higher average English Language Arts mark in 2023-24 as compared to 2022-23 result.
- Dash 1 ELA courses showed the highest percentages of students that received a mark above 65 compared to dash 2 and dash 4 courses consistent with the previous year's data.

Writing

- Students reported increased confidence in their writing abilities, with 78.1 per cent students feeling they are competent writers, increasing from 77.8 per cent in 2022-23. They also expressed an awareness of how to further enhance their writing skills and recognized the role of reading and writing ability in achieving their future goals.

Languages

- 99% of students successfully completed DELF A1 exam and 98% of students successfully completed the DELF B2 exam.
- 97.5% of students in FLA 30-1 achieved the acceptable standard and 11.9% of students in FLA 30-1 achieved the standard of excellence in 2023-24 school year.
- In the (2023-24) school year, Grade 6 and Grade 9 French Language Arts (FLA) PAT results for reading were above the provincial average in the acceptable standard.
- 267 Mandarin Program students from Grades 4-6 participated in the Youth Chinese Test (YCT) exam.

Student Perceptions about Language Arts (CBE survey)

- Student agreement with the statement "I am a good (competent) writer" has increased for all students, including EAL learners and students who identify as Indigenous.
- Student agreement with the statement "I understand what I read" is very high (91% of all learners and EAL learners, 86% of students who identify as Indigenous).

Student Achievement in Language Arts

- Achievement in English Language Arts increased for Div 4 increased for all students, including EAL learners, students who identify as Indigenous, and students with identified special education needs.
- Achievement in English Language Arts increased across all divisions (maintained in Div 3) for students who identify as Indigenous.
- Achievement of 20- and 30-level English increased, particularly for -1 and -2 learners.

School Development Planning

- Schools consistently engaged with and measured their progress in mathematics, literacy, and well-being using similar metrics.
- Notably two-thirds of schools opted for a holistic approach that aligns with the direction of the new 2024-2027 Education Plan, highlighting that as a system, schools are committed to data-driven practices and are making evidence informed decisions to benefit all students.
- While report card data remains a significant metric for assessing student achievement, there is a growing trend toward incorporating additional measures, such as perception data, to amplify student voice.

Areas for Growth | Literacy

Achievement

- Report card data across Divisions 1, 2 and 3 suggest lower overall achievement in writing when compared to reading results.
- Improvement in achievement for students in Division 1 to 3 in the Writing stem for all students, particularly students who identify as Indigenous and students with identified Special Education needs.
- Improvement in achievement for students in Division 4 in English Language Arts for all learners, particularly in students in grade 10 and students within –2 and –4 level courses.
- Improvement in achievement for students in Division 1 to 3 in the Reading stem for all students, particularly students who identify as Indigenous (Div 1-3) and students with identified special education needs (Div 1).
- Improvement for students in Division 1 who are achieving an average report card indicator of 2.90 in English Language Arts & Literature. A CBE report card indicator of 3 states that “Students achieving this level can be confident of being prepared for further learning in the area.”
- Over 50% of children who self-identify as Indigenous are achieving a 1 or a 2 as a report card indicator in this area in Division 1.

Interest in Language Arts Learning

- Low agreement levels of 68 per cent (grade 4), 66 per cent (grade 7) and 61 per cent (grade 10) on AEA Survey when students were asked if they like language arts (grade 4) or find language arts learning at school interesting (grade 7 and 10).
- AEA survey results maintained two significant discrepancies: how students perceive the usefulness of Language Arts versus student interest levels in Language Arts and how parents, teachers and student perceived literacy learning with a considerable difference in agreement level between the three respondent groups.
- Student perception of “Language Arts is interesting” for all students is much lower than the perceived usefulness of Language Arts (Gr 7-9 is 66% vs 78%, Gr 10-12 is 61% vs 80%). Student perception of “Language Arts is useful” for students in grades 7-12 has declined over the past four years.
- Perception data highlights areas for growth for student interest in, connection to, and understanding of texts they read and, in their opportunities, to receive feedback from others to improve writing.

Phonics Skills

- Word Reading was an area where over 50 per cent of CBE kindergarten children scored in the “Minimal to Emerging” range.

Our Next Steps | Literacy

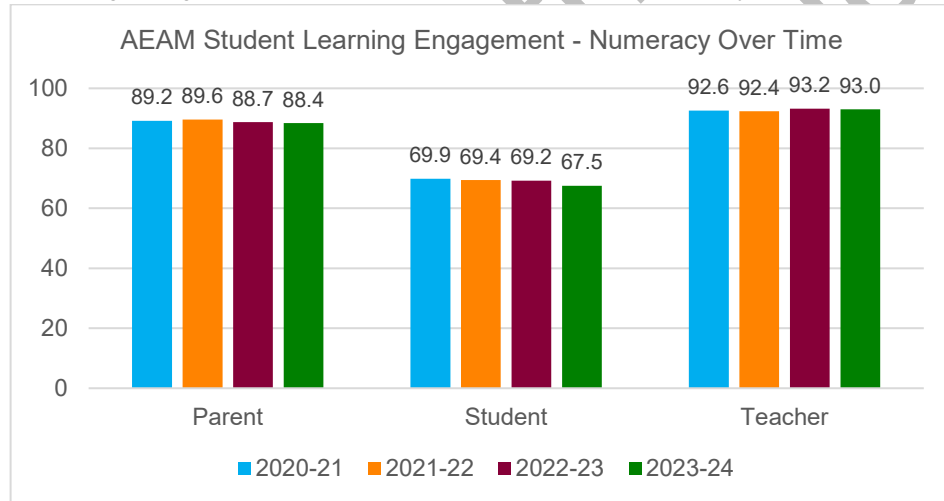
Please see section following Mathematics for next steps in both Literacy and Mathematics.

What We Measured | Mathematics

For additional information, refer to [Appendix D | Glossary](#), [Appendix E | Measures Used in the AERR](#) and [Appendix F | Alberta Education Assurance Measure Results](#).

Alberta Education Assurance (AEA) Survey: Student Learning Engagement - Numeracy

Percentage of agreement with the suite of questions tied to numeracy and mathematics



For the results by parent, student and teacher, refer to [Appendix G | AEA Survey Results](#).

Local Measure

CBE Student Survey
Mathematics Framework

CBE Student Survey

Percentage of agreement with the suite of questions tied to the summary measure

Summary Measure	2021-22 Percentage Agreement	2022-23 Percentage Agreement	2023-24 Percentage Agreement
Mathematics Framework	73.1	73.7	73.5

Required AEAM

Early Years
Assessment
Numeracy

Numeracy Assessments

For additional information, refer to [Appendix Q | CC3, LeNS and Numeracy](#).

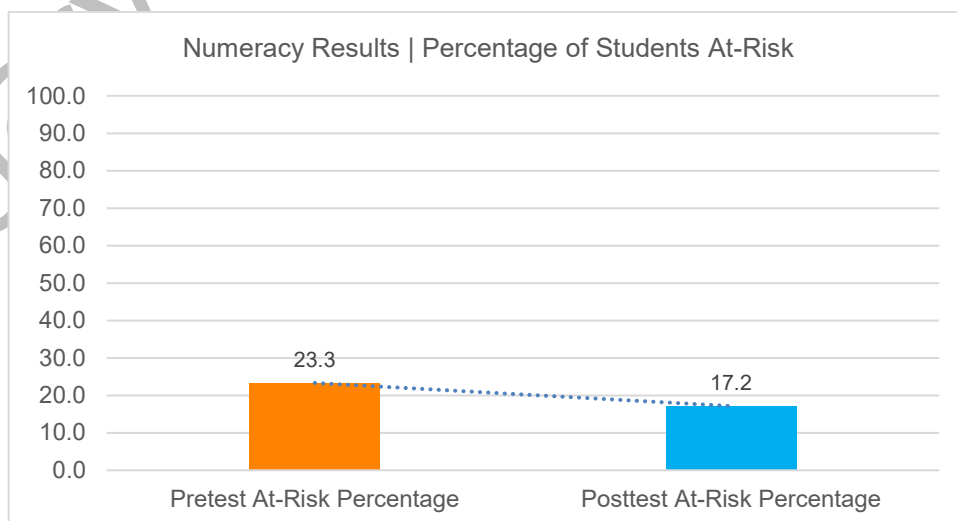
Numeracy Results by Grade – All Students

Grade	Total number of students assessed at the beginning of the school year at each grade level	Total number of students identified as being at-risk in numeracy at the beginning of the school year at each grade level	Total number of students identified as being at risk at the end of the school year at each grade level	Average number of months behind grade level after the administration of the initial assessments for at risk students	Average number of months gained at grade level after the administration of the final assessment for at risk students
Grade 1	10571	2723	1902	8.48	-0.27
Grade 2	10522	2651	1600	10.52	-0.08
Grade 3	9838	1766	1210	10.66	0.06

Mathematics Support Strategies by Grade

Grade	Key Support Strategies
Grade 1	<ul style="list-style-type: none"> Focus on improving subtraction skills and reinforcing addition and subtraction through Numeracy Assessments. Development of number sense via task-based activities (e.g., Counting Collections). Use of learning progressions to guide instruction and minimize cognitive load. Observations using checklists to capture student thinking and inform formative assessments. High-yield routines and differentiated questioning to promote conceptual growth. Multiple representations (e.g., Splat and Choral Counting) to deepen understanding.
Grade 2	<ul style="list-style-type: none"> Focus on EAL students and vocabulary development in math. Clear learning goals and strategies for number writing and communication of understanding. Progress monitoring and feedback to ensure growth in mathematical skills.
Grade 3	<ul style="list-style-type: none"> Continued focus on EAL students and equitable intervention access. Clear learning goals with structured lessons for conceptual understanding. Use of routines like "Alike and Different" to deepen learning through varied representations. Short, high-impact intervention routines to build procedural fluency.

Note | In all grades, a key theme is differentiated instruction, continuous assessment, and evidence-based strategies to support both mathematical and literacy growth, especially for EAL learners.

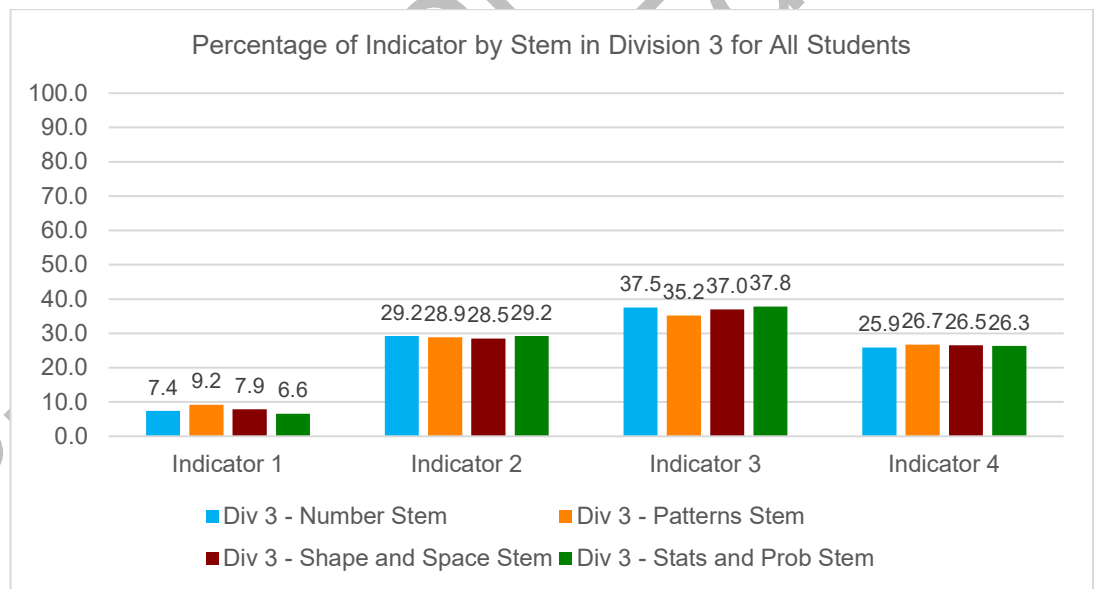
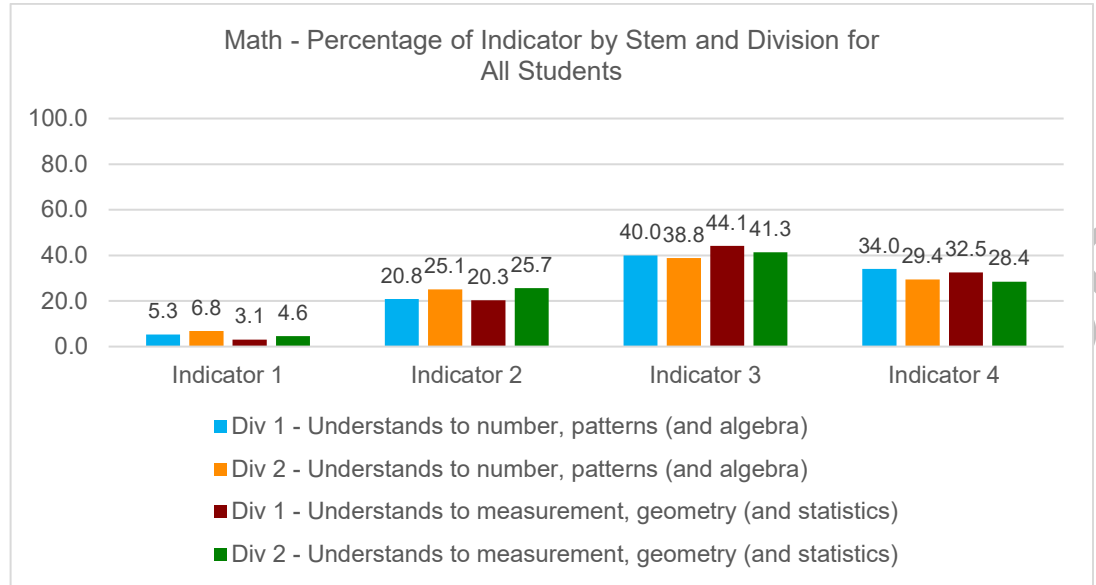


Local Measure

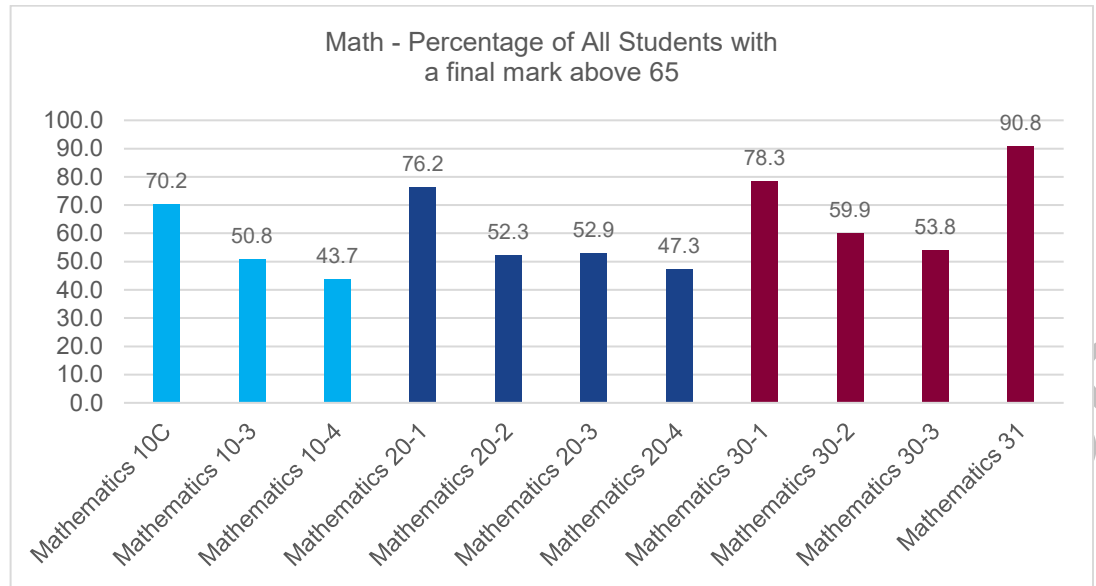
Report Card Results Mathematics

Report Card

For additional information, refer to [Appendix R | Report Card Data](#).



Calgary



Required AEAM

PAT Acceptable & Excellence

Diploma Exam Acceptable & Excellence

Diploma Examination and Provincial Achievement Test (PAT) Results

Note | Due to the COVID-19 pandemic, no reportable data is available for the 2019/2020 and the 2020/2021 school years. The 2021/2022 results do not include the results of the January 2022 diploma exam administration as this administration was cancelled due to the COVID-19 context. As such, the 2021/2022 results are not comparable with previous years' results. Caution should be exercised when interpreting and comparing the results over time.

For results disaggregated by cohort, refer to [Appendix J | Diploma Examination Results](#).

All			Results (in percentages)											
			2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
			Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc
Mathematics 30-1	Authority	School-Awarded	95.5	53.6	n/a	n/a	n/a	n/a	92.2	47.7	94.3	55.9	95.2	57.5
		Diploma Exam	83.4	45.5	n/a	n/a	n/a	n/a	66.5	24.4	78.4	40.1	83.9	48.9
	Province	School-Awarded	96.2	51.6	n/a	n/a	n/a	n/a	95.4	51.6	96.1	54.1	96.4	54.8
		Diploma Exam	77.8	35.1	n/a	n/a	n/a	n/a	63.6	23	70.8	29	75.4	34.9
Mathematics 30-2	Authority	School-Awarded	92.2	28.2	n/a	n/a	n/a	n/a	93.6	29.7	92	27.5	91.8	30.5
		Diploma Exam	77.7	19.6	n/a	n/a	n/a	n/a	68.1	15.1	77.4	19.8	75.2	20.4
	Province	School-Awarded	94.3	28.6	n/a	n/a	n/a	n/a	94.3	29.7	94.1	29.2	94.3	30.9
		Diploma Exam	76.5	16.8	n/a	n/a	n/a	n/a	61.5	11.8	71.1	15.2	70.9	15.4

Note | Participation in the Provincial Achievement Tests was impacted by the fires in 2022/23 and 2023/24. Caution should be used when interpreting trends over time for the province and the school authorities affected by these events. 2022/23 and 2023/24 Provincial Achievement Test results do not include students who participated in the optionally implemented/piloted curriculum and were excused from writing in those subject areas. In 2023/2024 ELA 6 and Math 6 were not administered.

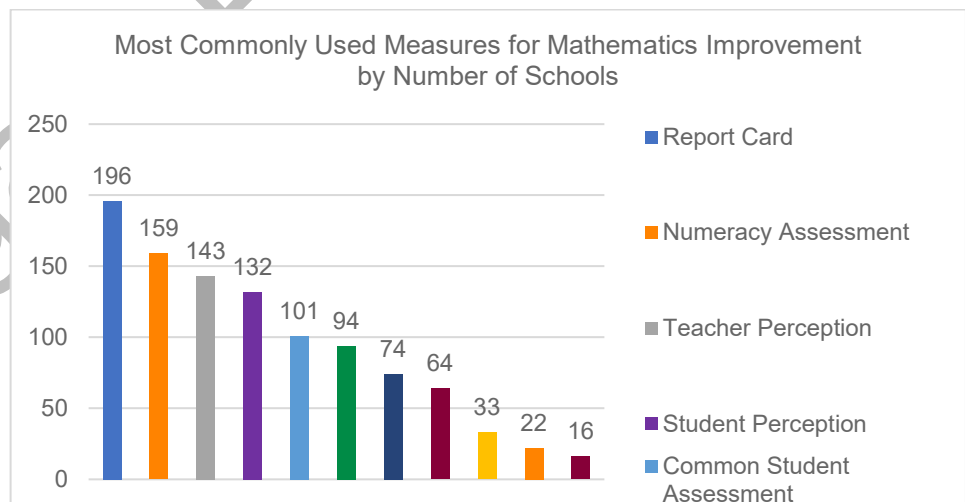
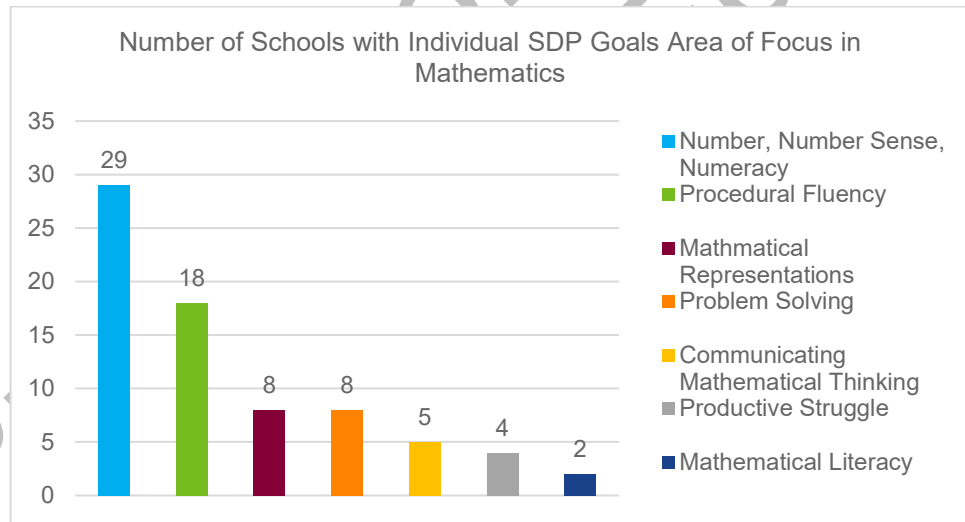
For results disaggregated by cohort, refer to [Appendix K | Provincial Achievement Test Results](#).

All			Results (in percentages)											
			2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
			Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc
Mathematics 6	Authority	Part A	77.2	51.2	n/a	n/a	n/a	n/a	69.2	40.5	72.0	48.9	n/a	n/a
		Part B	83.9	19.8	n/a	n/a	n/a	n/a	76.3	14.7	80.1	21.3	n/a	n/a
	Province	Part A	71.8	43.5	n/a	n/a	n/a	n/a	68.0	39.0	69.2	45.4	n/a	n/a
		Part B	81.3	16.9	n/a	n/a	n/a	n/a	77.3	14.0	78.8	17.9	n/a	n/a
Mathematics 9	Authority	Part A	56.5	27.7	n/a	n/a	n/a	n/a	55.0	26.0	52.1	21.3	47.4	22.3
		Part B	75.8	27.9	n/a	n/a	n/a	n/a	73.4	27.1	72.9	21.0	69.4	18.3
	Province	Part A	51.3	21.9	n/a	n/a	n/a	n/a	49.0	20.3	48.7	17.6	47.1	20.3
		Part B	74.2	24.0	n/a	n/a	n/a	n/a	71.3	22.8	71.3	18.4	69.3	17.9
K&E Mathematics 9	Authority	Knowledge	64.6	14.8	n/a	n/a	n/a	n/a	66.2	16.9	52.4	11.0	33.8	7.4
		Skills	71.7	18.4	n/a	n/a	n/a	n/a	66.9	20.6	56.1	14.6	48.5	5.9
	Province	Knowledge	68.4	16.2	n/a	n/a	n/a	n/a	65.8	15.1	61.6	15.9	57.6	12.2
		Skills	74.5	19.0	n/a	n/a	n/a	n/a	69.4	18.1	69.7	18.6	69.3	16.8

Local Measure

SDP Goals, Measures

School Development Plan (SDP) 2023-24



Note | Regardless of the type of SDP model chosen, the tools used to measure impact were the same.

What We Noticed | Mathematics

Celebrate | Mathematics

CBE's *Mathematics Framework* Implementation

- Overall agreement to the suite of questions that attend to CBE's *Mathematics Framework* on the CBE Student Survey increased from 72.9 to 73.5 per cent.
- Most students showed great confidence in learning mathematics and agreed to being able to attain the level of personal success in mathematics to achieve their future goals. 84 per cent of students agreed to the statement "I am confident that I can learn mathematics" and, more than 82 per cent agreed to the statement "I can reach the level of success in mathematics that I need for my future goals" on the CBE Student Survey.

Mathematics provincial assessment results

- The Numeracy post-test results for students who scored 'at-risk' in their pre-test showed a decrease in the number of students 'at-risk' overall from 23.3 to 17.2 percent – a 6.1 percentage point decrease. The decrease in 'at-risk' students in the 2022-23 year was a 7.4 percentage point decrease, however the initial number of students identified at risk was 3.1 percentage points higher initially, suggesting year-over-year less students overall are identified as being 'at-risk' in pre-tests.
- Grade 9 Mathematics PAT results (except for K&E) were above provincial results across both standard categories (Excellence, Acceptable).
- CBE outperformed the province on Mathematics 30-1 and 30-2 diploma examination marks across both standard categories (Excellence, Acceptable).
- Improvement in division 4 report card average score in mathematics showing a steady increase since 2022.

Perceptions about mathematics learning

- Over 70% Grade 7 and Grade 10 students on the AEA Survey agreed to the statement "I understand how the mathematics I am learning at school is useful."
- Improved student perception of enjoyment and interest of working on challenging mathematics problems, particularly in grades 6, 8, and 9.
- Student agreement with the statement "I think deeply and slowly when solving mathematics problems" is increasing in all grades except 6.
- Student agreement with the statement "I see mathematics as a creative and interesting subject" is increasing in grades 11 and 12.

Student Achievement in Mathematics

- Division 1 Mathematics achievement as shown on report cards shows consistent improvement since 2018.
- CBE students generally out-perform provincial averages in Math 30-1 at the standard of excellence, despite overall fluctuations in exam performances.

Areas for Growth | Mathematics

Student Interest and Perception in Mathematics

- Grade 4 students have expressed a reduced liking for mathematics, and Grade 7 students have identified math as less interesting with 60% of grade 7 students

agreeing the mathematics they are learning at school is interesting on the AEA survey.

- 62.1% of students in grades 11 and 12 perceived mathematics as a creative and interesting subject on the CBE Student Survey and while this was a small increase from student agreement levels of 58.7% in 2022-23, continued improvement remains an area for growth.
- Student Learning Engagement responses gathered from parents and teachers on the AEA Survey was consistently and significantly higher than student agreement levels, suggesting differing perceptions between the three respondent groups.
- Improve student perception of enjoyment and interest of working on challenging mathematics problems, particularly in grades 5, 11, and 12.
- Improve student understanding of what to do next to improve in mathematics, particularly in grades 5-10, and 12.

Achievement in Patterns

- More students in Division 3 are achieving a 1 or a 2 on the Patterns report card stem with 38.1 per cent of students achieving a 1 or 2 and 9.2% of these students achieving a 1 on this stem. This is an increase from 2022-23 where 36.7 per cent of students in Division 3 achieved a 1 or a 2 on the Patterns report card stem with 8.6 per cent of students achieved a 1 on this stem.
- CBE students engaged in learning new mathematics curriculum showed lower results in the Number, Patterns and Algebra stem than Measurement, Geometry and Statistics stem.
- Across Divisions 1, 2 and 3 there was lower achievement in Patterns or 'understands and applies concepts related to number, patterns and algebra' stem.

High School Student and Parent Perceptions

- High school parents reported a decline in the usefulness of the numeracy skills their child is learning at school.

Achievement data in Mathematics

- Improve post-test Alberta Numeracy Screener Assessment results for at-risk scores for EAL, students who self-identify as Indigenous, and those with Special Education codes

Our Next Steps | Literacy & Mathematics

- **Professional Learning**
 - Elementary teachers:
 - Administration and understanding the data from the New Alberta Education Kindergarten Literacy & Numeracy Universal Screeners.
 - Intentional and targeted use of oral language instruction to improve language comprehension in Division 1.
 - Using phonics instruction to improve word reading for emergent readers & writers.

- Professional Learning Writing Network supporting designing explicit writing instruction for self-regulated learners, and calibrating understanding of grade level achievement in writing.
- Improving understanding of the mathematics content in grades 4-6 new curriculum to support students in seeing Mathematics as authentic, applicable to real-life and useful.
- K-3 and 4-6 professional learning sessions designed for CBE's Five Guiding Principles of Assessment that improve teacher understanding of curriculum with a focus on inviting students into the assessment process, responsive learning cycles, supporting classroom complexity, and communicating the level of student achievement.
- Middle Years and High School teachers:
 - Improving Reading for Older Students (IROS, Grades 4 to 12) modules offered four times throughout the 2024-2025 school year with two modules running concurrently in each cycle.
 - Middle year sessions for leaders and teachers to improve literacy and disciplinary literacy in mathematics to increase understanding and instructional/assessment practices.
 - Outcome-Based Assessment sessions for leaders and teachers to improve understanding and leadership of English Language Arts and Mathematics instruction and assessment.
- **Structures and Processes**
 - Kindergarten Communities of Practice - literacy and assessment focused.
 - Continuing updates and revisions to the CBE ELAL K-3 Scope & Sequence based on feedback.
 - Collaboration with Assessment and Reporting for calibration and alignment of language literacy tools.
 - K-6 in-person assessment working groups to calibrate and create high quality proficiency success criteria.
 - Working groups of teachers to consolidate success criteria from the calibration sessions to create cohesion in assessment of the outcomes.
 - High School OBA in-person outcome-based assessment sessions and working groups to calibrate and create high quality proficiency criteria.
 - Building multilingual confidence with Neurolinguistic Approach math discussions.
- **Resources**
 - Refine CBE's *K-12 Literacy and Mathematics Frameworks*.
 - K-3 Reading Assessment Matrix created and shared with schools to support analyzing PAST, LeNS and CC3 data and determine next steps for instruction. Create a CC3 Analytics Tool.
 - Create and implement the use of a Reading Screener Data Tracker spreadsheet. Update the Reading Assessment Decision Tree document and support resources.

- Update the ELA/Math/ELAL Insite pages to now include equity and interventions information and support for teachers.
- Create and implement a Mathematics Equity and Identity Guide. Refine the 8 Mathematics Teaching Practice documents.
- NLA Math Talks discussion framework, startup kit and videos for all languages. Grades 4-6 Vocabulary and Phrases in Spanish for Mathematical Discourse.
- Design K-6 High Quality Rubrics for learning outcomes in the new curriculum.
- Create high-quality task and summative assessment exemplars to support high school teachers implementing outcomes-based assessment.
- Target Language scope and sequence documents and assessment tools.

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Assurance Domains

Student Growth & Achievement

Learning Supports

Required Local Component

School authorities are responsible for improving First Nations, Métis and Inuit student success.

This includes ensuring all students, teachers and school leaders learn about First Nations, Métis and Inuit perspectives and experiences, treaties, agreements, and the history and legacy of residential schools.

Key Outcome: Students who self-identify as Indigenous are supported to experience improved achievement and well-being

Context

As a learning organization, our practice and work to support well-being and achievement for students who self-identify as Indigenous, and Indigenous Education for all students and staff continues to improve. The collective work of staff to implement the four domains of the CBE Indigenous Education Holistic Lifelong Learning Framework (pictured below) - Spirit | To Be, Heart | To Belong, Body | To Do and Mind | To Know - is rippling across the district in positive ways. The framework supports inclusive assessments and growth strategies by recognizing diverse ways of knowing and connecting learning to students' identities, emotional well-being, and physical actions. When applied, this framework fosters a sense of belonging, purpose, and active engagement in learning, enhancing both achievement and personal growth.

Indigenous Education Holistic Lifelong Learning Visual with Key Attributes



“Reconciliation is an act of Canadian citizenship.”

Her Excellency the Right Honourable Mary Simon, C.C., C.M.M., C.O.M., O.Q., C.D., Governor General and Commander-in-Chief of Canada

While we have a great deal to celebrate, we acknowledge that Education for ReconciliACTION requires long-term focus and action. The late Honourable Murray Sinclair, former Canadian senator and chair of the Truth and Reconciliation Commission reminded us that advancing the Truth and Reconciliation 94 Calls to Action is comparable to climbing a mountain. On behalf of the Indigenous students, we serve now and for future generations, we will continue to climb this mountain with strength and determination. Following the teachings of Elder Casey Eagle Speaker from the Kainai Nation, we will apply the Blackfoot value of *likakimat*, which means that we will “give and do our best” and never give up.

What We Did

Maatoomsii’Pookaiks is Blackfoot and translates to “Children First.” Piikani Elder, Leonard Bastien gifted the CBE with this name in ceremony. Maatoomsii’Pookaiks reminds us to maintain our focus on each child in all that we do in service to student learning, well-being and success.

■ Professional Learning

- School and service unit staff built and applied foundation knowledge of the Indigenous Holistic Lifelong Learning Framework Hear Domain-To Belong during the Maatoomsii’Pookaiks (Children First) system-wide Indigenous Education Professional Learning Day.
- School leaders in the Family of 18 Schools – 18 schools which were identified based on system data to received additional targeted support for students who self-identify as Indigenous - engaged in personalized learning through school visits to review data, build their knowledge of research-based best practices, and plan for school-based actions to increase Indigenous student engagement and attendance.

■ Structures and Processes

- Deployed Indigenous Student Success Learning Leaders and Indigenous Education Strategists to Family of 18 Schools, to provide direct services and supports to self-identified Indigenous students.
- Developed a new Collaborative Response Model (CRM). The CRM is a research-informed flexible framework school-based staff use to address and support individual student learning needs.
- To enrich the CBE Land Acknowledgement and deepen its impact, staff and student feedback was collected and shared with the CBE Elder Advisory Council. Based on this input, the Council recommended renewing the Land Acknowledgement to incorporate Indigenous languages, Treaty recognition, and commitments to Truth and Reconciliation.
- Expanded Inclusive Education processes and to include Indigenous perspectives to provide direct, holistic (spirit, heart, body, mind) and reduce barriers to accessing supports and services.

■ Resources

- Designed and tested a holistic tool to track, monitor, and support self-identified Indigenous students’ success, well-being, and engagement in school.
- Published “Commūn-I-Tea” resources – a protocol designed to support schools with facilitating relationship-building with Indigenous students, families and community - to support schools to gather and action Indigenous student and family voice.

- Embedded Indigenous resources and consulted with Indigenous Education Specialist to include Indigenous perspectives in the SEL for Well-Being Brightspace by D2L resource.

What We Measured

For additional information, refer to [Appendix D | Glossary](#), [Appendix E | Measures Used in the AERR](#) and [Appendix F | Alberta Education Assurance Measure Results](#) and [Appendix P | Attendance Data](#)

Required AEAM

High School Completion

High school completion rate of students within three and five years of entering grade 10.

High School Completion

Cohort	Assurance Domain	Measure	The Calgary School Division			Alberta			Measure Evaluation		
			Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Self-Identify as Indigenous	Student Growth and Achievement	3-year High School Completion	48.6	49.6	48.8	58.6	57.0	59.5	Very Low	Maintained	Concern
		5-year High School Completion	58.4	60.2	54.7	69.4	71.3	69.1	Very Low	Maintained	Concern

Cohort	Measure	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Self-Identify as Indigenous	3-year High School Completion	40.4	38.9	48.0	48.8	49.6	48.6
	5-year High School Completion	51.6	50.5	53.1	50.7	60.2	58.4

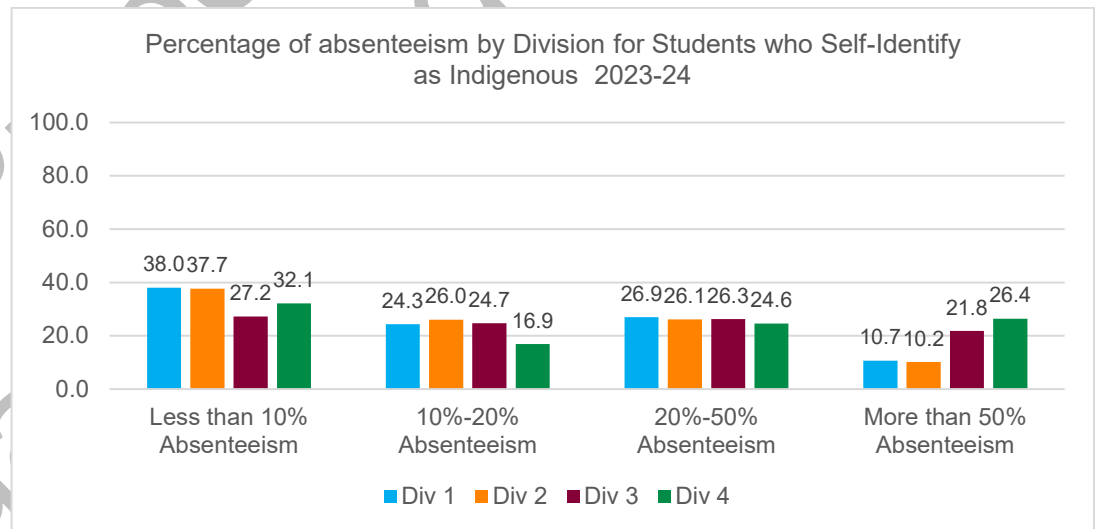
Local Measure

Attendance

Attendance

Percentage of absenteeism for students who self-identify as Indigenous

2021-22 Total Absent Rate	2022-23 Total Absent Rate	2023-24 Total Absent Rate
24.7	24.9	24.3



Percentage of absenteeism by Code for students who self-identify as Indigenous

Code*	Div 1	Div 2	Div 3	Div 4
A	8.9	8.6	17.1	21.6
IL	5.2	4.6	4.7	3.4
Other	4.7	4.5	4.8	3

*A – Absent without contact from the legal guardian

IL – Student is absent due to physical or mental illness or injury and a legal guardian has called in and/or provided medical documentation

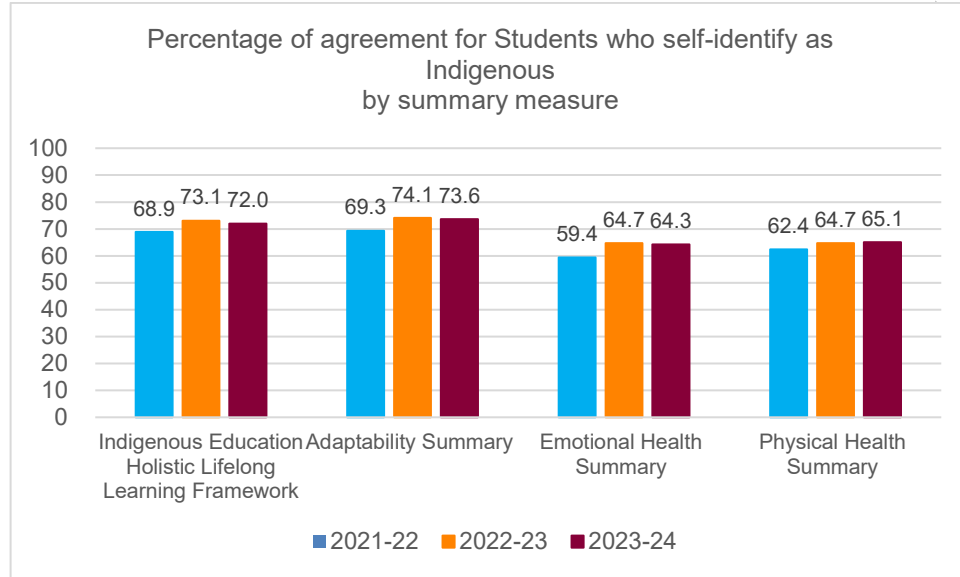
Local Measure

CBE Student Survey

Indigenous Education
Holistic Lifelong
Learning Framework

CBE Student Survey

Percentage of agreement for the students in Grades 5, 6, 8, 9, 11, 12 who self-identify as Indigenous with the suite of questions tied to each summary measure



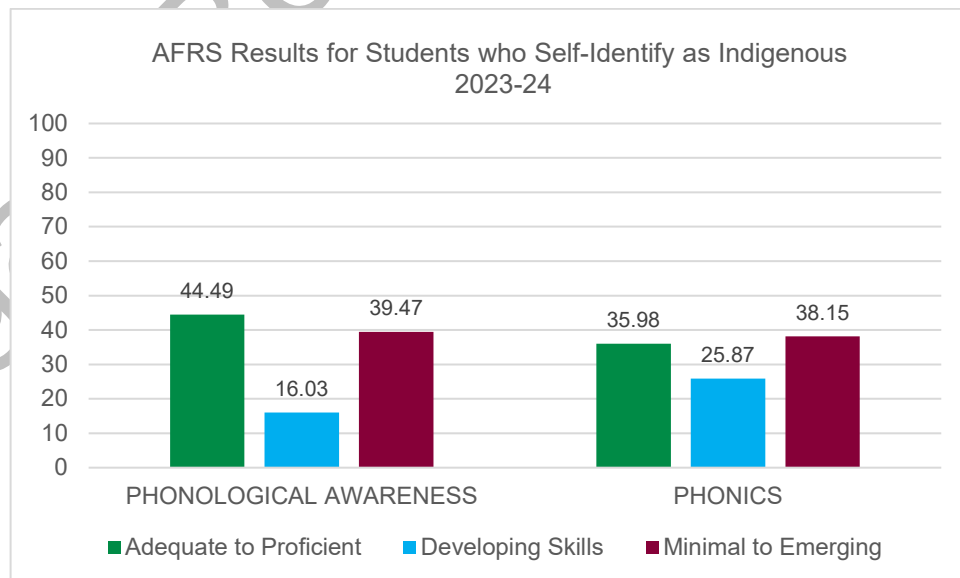
Local Measure

Literacy and
Numeracy
Assessments

- CC3
- LeNS
- Numeracy
- AFRS

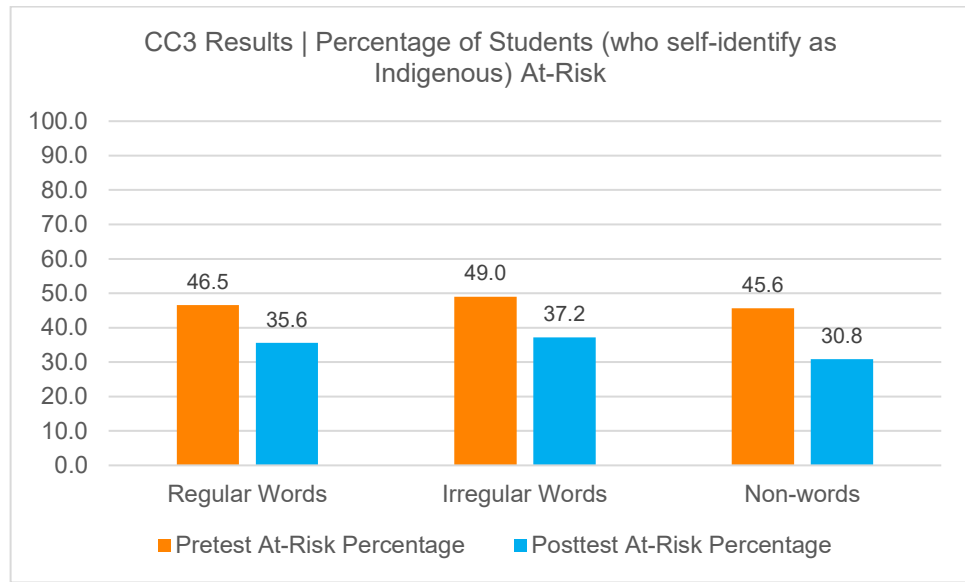
Assessment of Foundational Reading Skills (AFRS)

For the results by section, refer to [Appendix L | Assessment of Foundational Reading Skills \(AFRS\)](#).



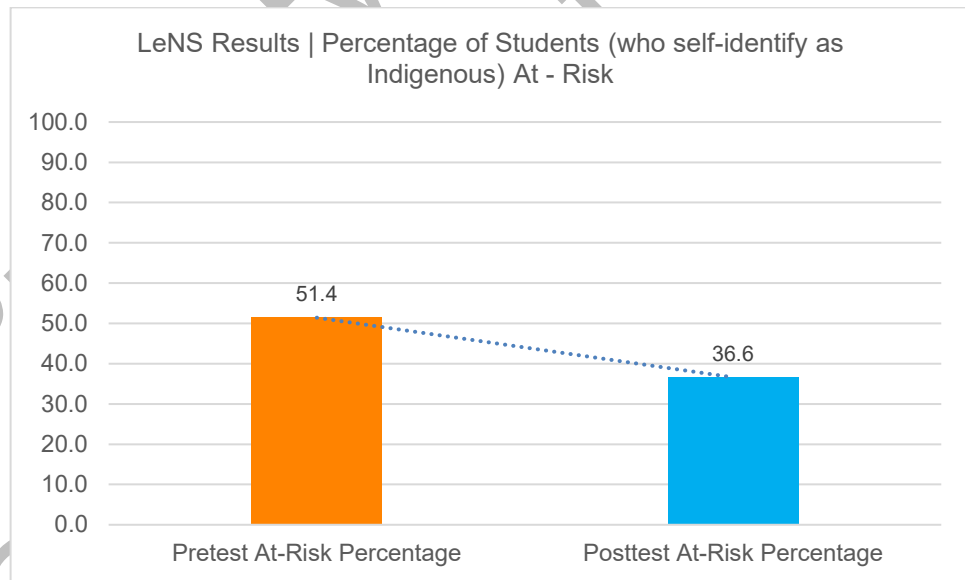
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For additional information, refer to [Appendix Q | CC3, LeNS and Numeracy](#).



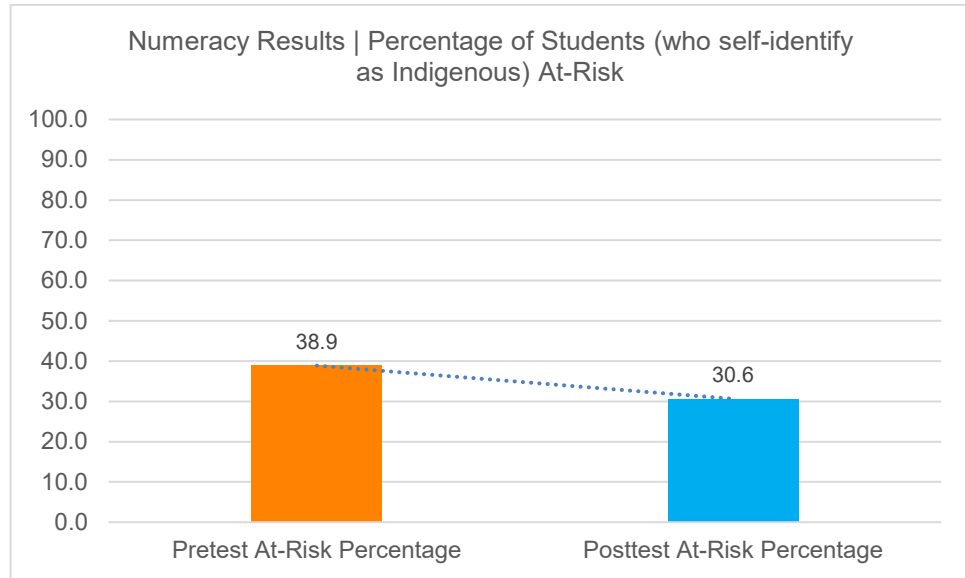
Letter Name-Sound (LeNS):

For additional information, refer to [Appendix Q | CC3, LeNS and Numeracy](#).



Numeracy Assessment

For additional information, refer to [Appendix Q | CC3, LeNS and Numeracy](#).

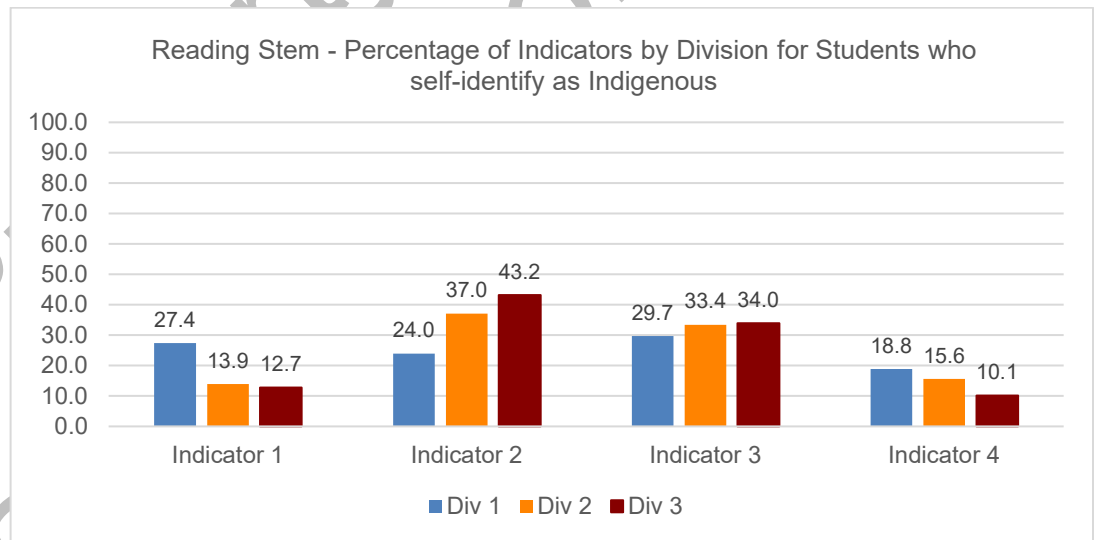


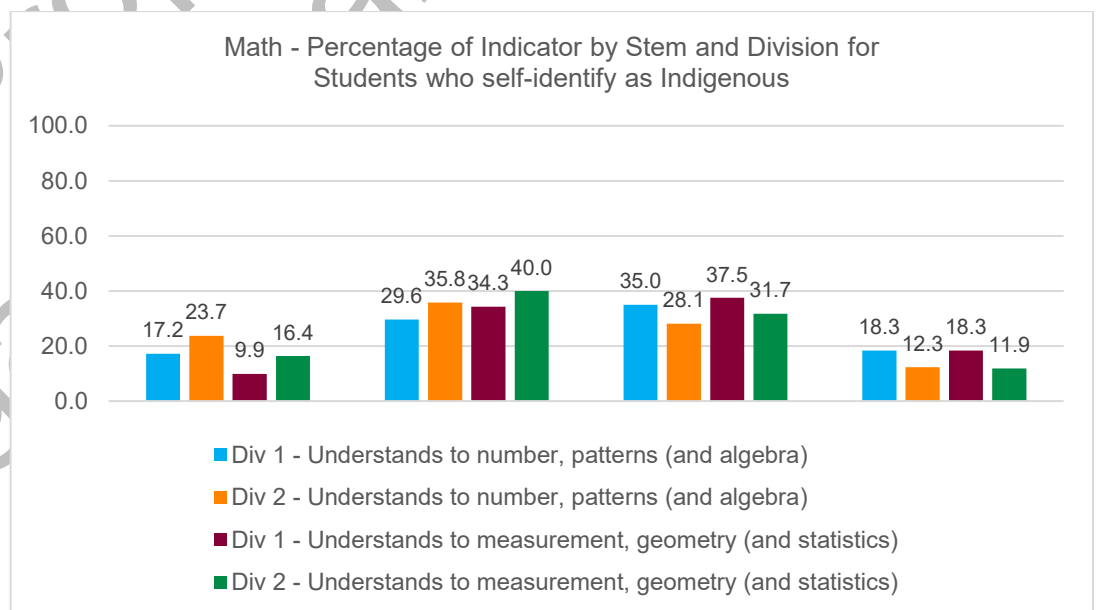
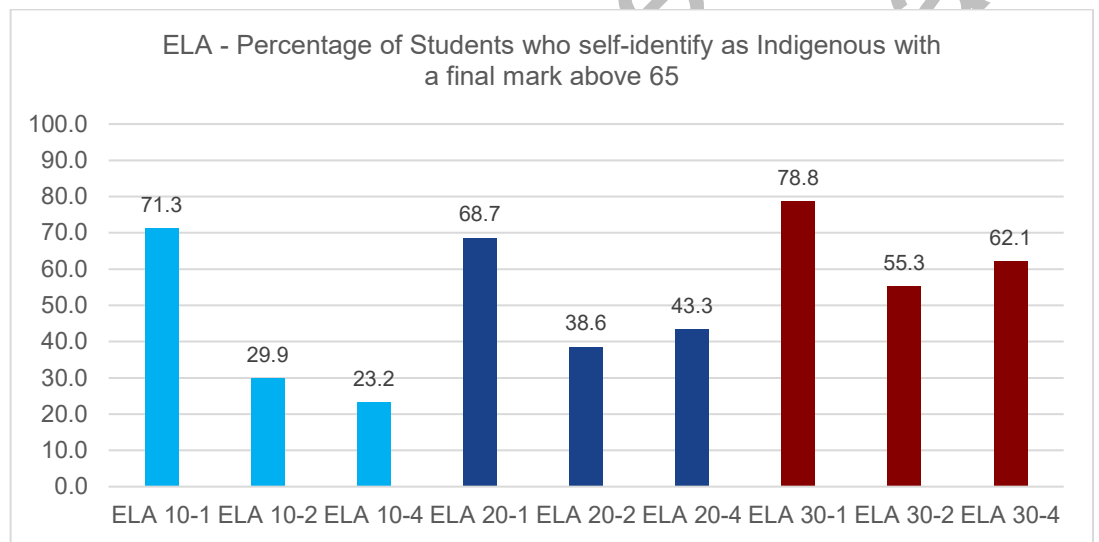
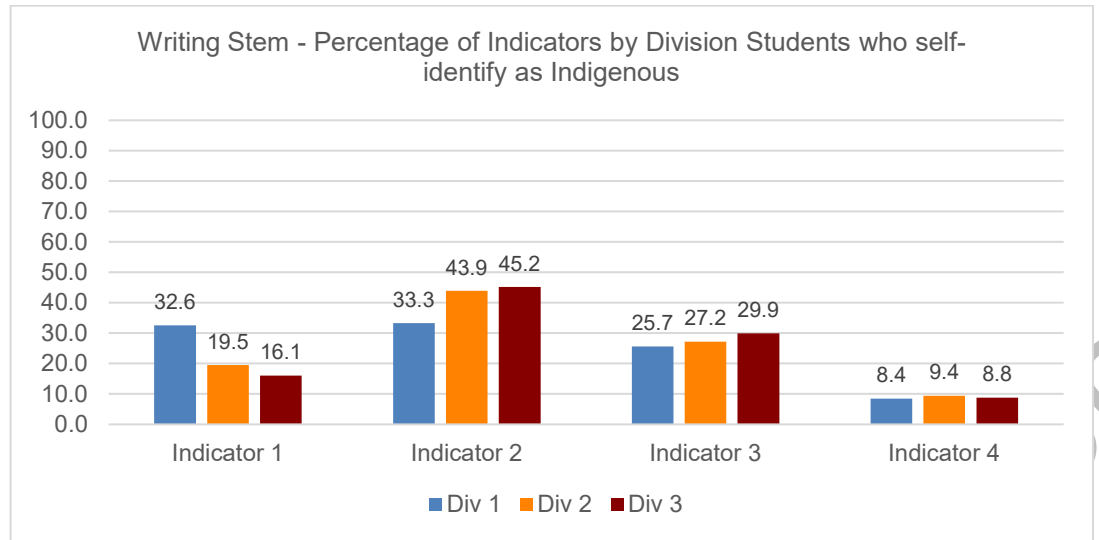
Local Measure

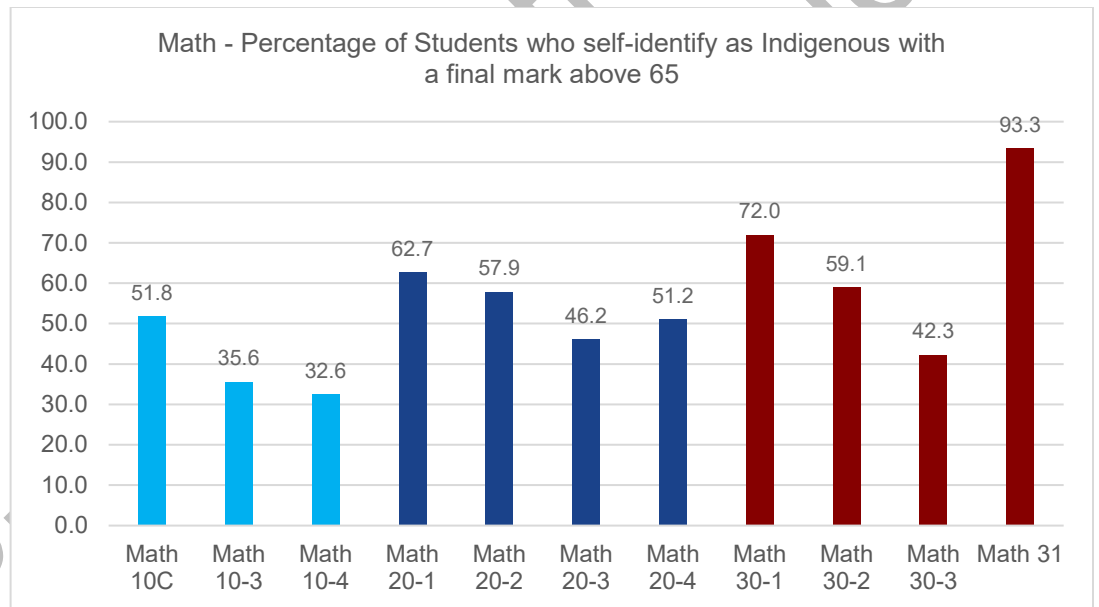
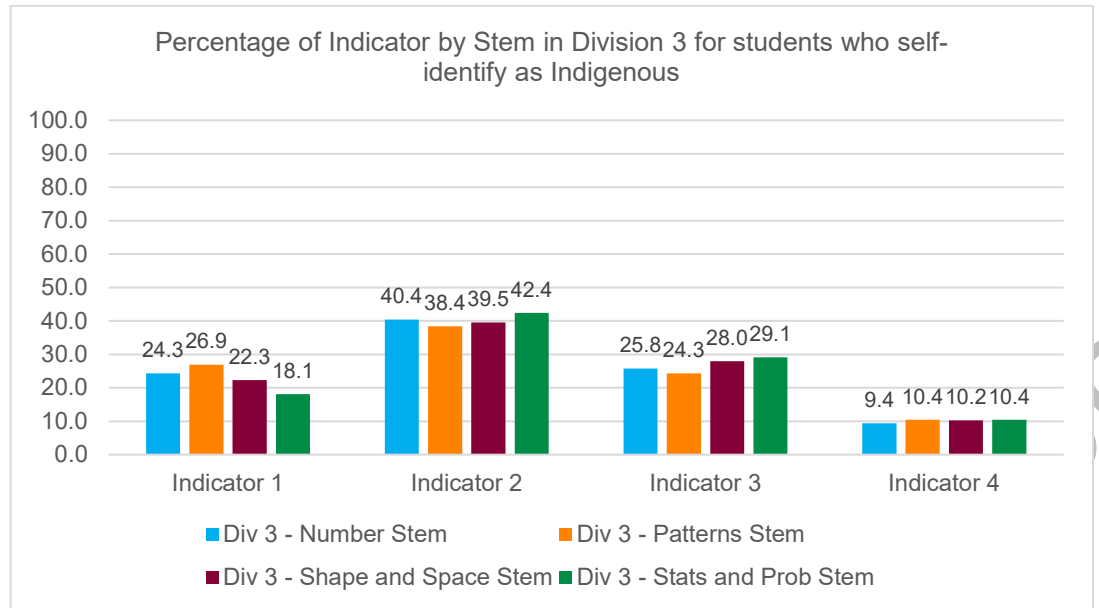
Report Card Results

Report Card

For additional information, refer to [Appendix R | Report Card Data](#).







Calgary Board of Education

Required AEAM

PAT Acceptable & Excellence

Diploma Exam Acceptable & Excellence

Diploma Examination and Provincial Achievement Test (PAT) Results

For overall results over time as well as by course results, refer to [Appendix J | Diploma Examination Results](#).

Students who self-identify as Indigenous			Results (in percentages)											
			2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
			Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc
English Lang Arts 30-1	Authority	School-Awarded	92.0	21.0	n/a	n/a	n/a	n/a	98.0	28.6	96.8	31.5	98.5	42.1
		Diploma Exam	85.0	8.0	n/a	n/a	n/a	n/a	79.6	2.0	86.3	12.1	88	11.3
	Province	School-Awarded	95.9	22.5	n/a	n/a	n/a	n/a	97.1	31.9	98.1	30.3	98	33
		Diploma Exam	84.4	5.4	n/a	n/a	n/a	n/a	73.5	4.4	78.3	6.1	81.7	6.9
English Lang Arts 30-2	Authority	School-Awarded	91.3	9.6	n/a	n/a	n/a	n/a	100.0	15.9	96.9	10.9	91.4	20
		Diploma Exam	89.4	18.3	n/a	n/a	n/a	n/a	85.7	9.5	91.5	15.5	88.6	14.3
	Province	School-Awarded	94.8	11.2	n/a	n/a	n/a	n/a	96.0	13.7	96.3	13.7	95.1	15.5
		Diploma Exam	88.4	9.7	n/a	n/a	n/a	n/a	82.1	9.2	86.5	9.9	86	10.8
French Lang Arts 30-1	Authority	School-Awarded	*	*	n/a	n/a	n/a	n/a	n/a	*	*	100	66.7	
		Diploma Exam	*	*	n/a	n/a	n/a	n/a	n/a	*	*	100	0	
	Province	School-Awarded	100.0	56.3	n/a	n/a	n/a	n/a	100.0	55.6	100.0	64.9	100	44.4
		Diploma Exam	81.3	0.0	n/a	n/a	n/a	n/a	83.3	0.0	83.8	2.7	88.9	0
Mathematics 30-1	Authority	School-Awarded	91.5	34.0	n/a	n/a	n/a	n/a	88.2	11.8	90.4	50.0	94.4	37.5
		Diploma Exam	68.1	19.1	n/a	n/a	n/a	n/a	41.2	5.9	75.0	21.2	83.3	26.4
	Province	School-Awarded	95.5	37.9	n/a	n/a	n/a	n/a	94.5	39.1	95.8	41.3	97	41.8
		Diploma Exam	61.7	18.2	n/a	n/a	n/a	n/a	50.9	10.5	60.6	15.0	64.4	17
Mathematics 30-2	Authority	School-Awarded	95.0	32.5	n/a	n/a	n/a	n/a	93.1	34.5	93.0	19.3	92.3	30.8
		Diploma Exam	92.5	17.5	n/a	n/a	n/a	n/a	75.9	6.9	82.5	17.5	80	18.5
	Province	School-Awarded	93.1	19.5	n/a	n/a	n/a	n/a	91.5	22.8	93.5	24.0	93.8	24.6
		Diploma Exam	72.0	12.0	n/a	n/a	n/a	n/a	55.2	7.3	65.8	12.1	64.8	10.1

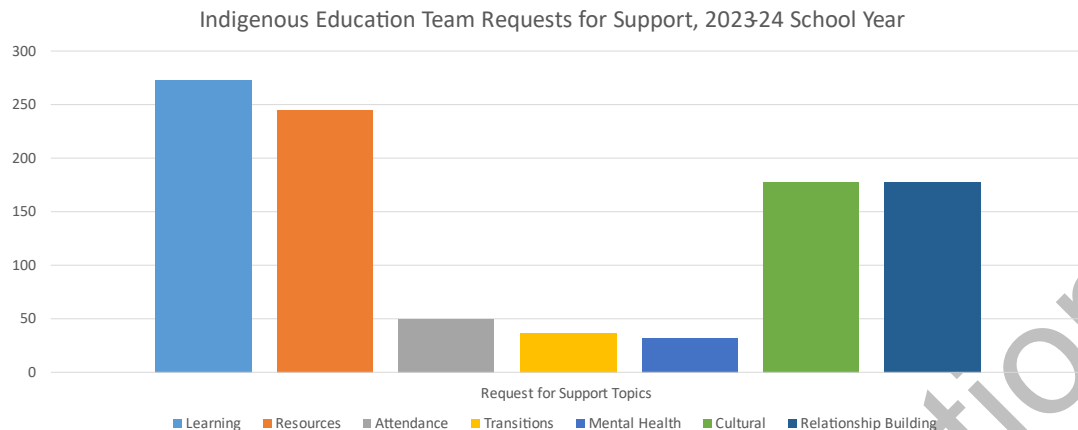
Note | Provincial Achievement Test (PAT) Results broken out by reading and writing are not provided for sub-cohorts by Alberta Education.

Self-Identified as Indigenous			Results (in percentages)											
			2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
			Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc
English Language Arts 6	Authority	69.7	6.6	n/a	n/a	n/a	n/a	57.9	8.3	56.3	7.8	n/a	n/a	
	Province	71.6	6.3	n/a	n/a	n/a	n/a	58.2	7.4	60.6	7.1	n/a	n/a	
French Language Arts 6 année	Authority	76.9	0.0	n/a	n/a	n/a	n/a	86.7	13.3	62.5	6.3	n/a	n/a	
	Province	81.3	6.6	n/a	n/a	n/a	n/a	63.7	6.4	65.9	5.3	56.9	2.9	
Mathematics 6	Authority	49.7	3.3	n/a	n/a	n/a	n/a	35.4	2.9	33.9	4.3	n/a	n/a	
	Province	50.5	4.2	n/a	n/a	n/a	n/a	40.3	3.7	42.0	5.6	n/a	n/a	
English Language Arts 9	Authority	46.2	2.8	n/a	n/a	n/a	n/a	39.1	3.7	37.8	5.1	40.2	2.2	
	Province	55.0	4.2	n/a	n/a	n/a	n/a	49.4	3.6	49.2	4.4	49.5	4.7	
K&E English Language Arts 9	Authority	41.7	8.3	n/a	n/a	n/a	n/a	39.1	0.0	*	*	25.0	0.0	
	Province	56.3	5.0	n/a	n/a	n/a	n/a	46.7	5.0	43.8	3.7	42.8	4.9	
French Language Arts 9 année	Authority	54.5	0.0	n/a	n/a	n/a	n/a	46.2	0.0	68.8	12.5	42.9	0.0	
	Province	67.7	5.4	n/a	n/a	n/a	n/a	53.3	5.2	65.4	4.4	63.8	5.6	
Mathematics 9	Authority	23.3	3.4	n/a	n/a	n/a	n/a	21.0	2.2	24.3	4.7	19.0	2.5	
	Province	31.5	5.4	n/a	n/a	n/a	n/a	26.3	4.1	28.7	3.8	28.7	4.8	
K&E Mathematics 9	Authority	42.9	6.1	n/a	n/a	n/a	n/a	30.0	3.3	45.5	18.2	47.1	0.0	
	Province	55.0	11.4	n/a	n/a	n/a	n/a	48.1	6.0	48.9	11.1	43.7	6.2	

Local Measure

Indigenous Education Team Support

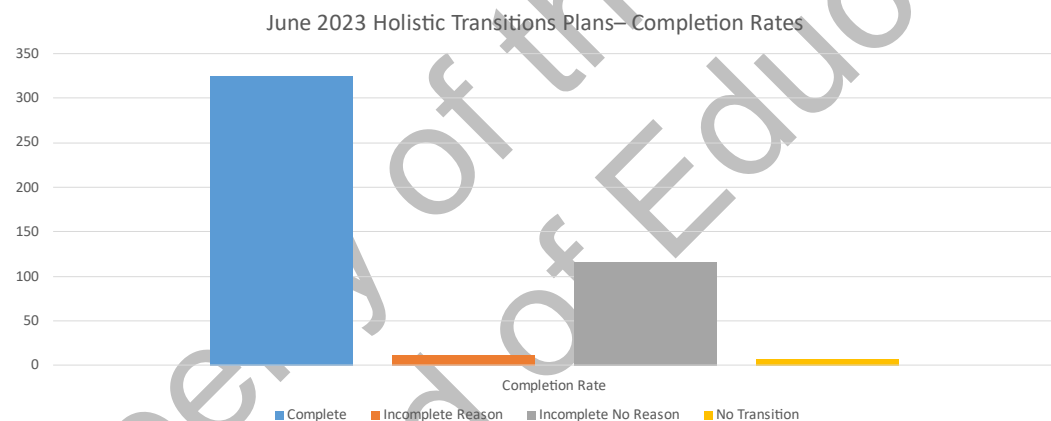
Requests for support from Indigenous Education Team



Local Measure

Transition Plans for Indigenous Students

Transition Plans for Grade 9 Indigenous Students



What We Noticed

Celebrate

Holistic Lifelong Learning for Students and CBE Staff

- Self-identifying Indigenous students indicated that they had at least one adult in their school who they really connected with, and they could see their culture reflected in their school. The number of Indigenous students identifying their connection with an adult and the visibility of their culture have each shown a steady increase over the last three years.
- CBE Self-identified Indigenous Students expressed consistent growth in having opportunities to learn about Indigenous ways of being, belonging, doing and knowing and to learn from Indigenous Elders, Knowledge Keepers on the CBE Student Survey.
- Overall, students who self-identify as Indigenous have indicated growth in the Spirit-To Be Domain over the last three years.
- The majority of students in each cohort of students agreed that they learned about Indigenous ways of being, belonging, doing & knowing in their school. There is an upward trend over the last three years across all cohorts.

- Compared to the 2022-23 school year, the overall absentee rate for students who self-identify as Indigenous declined slightly in 2023-24 and absenteeism rates for students who self-identify as Indigenous improved across all divisions in 20%-50% absent category.
- Students who self-identify as Indigenous across all grade levels indicated a 1.9% increase in the statement “There is at least one adult at school who I really connect with.”
- The majority of grade 9 students who self-identify as Indigenous moved to grade 10 with a Holistic Transition Plan.
- Division 4 students who self-identify as Indigenous achieved a significant year-over-year increases in PE and Wellness and CALM.
- The Social Health Summary, which measures students’ ability to form friendships and maintain positive relationships, increased by 2.4%.

Achievement in Mathematics

- For students who self-identify as Indigenous CBE consistently had higher diploma results than the province in Mathematics 30-1 and Mathematics 30-2 and CBE students who self-identify as Indigenous achieved year-over-year increases in Mathematics 30-1 at both acceptable and excellence standards.
- More than 50 per cent of the Division 1 students who self-identify as Indigenous received indicators of 3 and 4 in the new mathematics curriculum.
- Students who self-identify as Indigenous demonstrated year-over-year overall increase in the percentage of agreements with the suite of questions tied to Mathematics Framework in the CBE Student Survey.

Achievement in Literacy

- Students who Self-Identify as Indigenous achieved higher report card means across divisions in English Language Arts when compared to 2022-23 results.
- More than 44 per cent of CBE students who self-identify as Indigenous across division 1, 2 and 3 received an indicator of 3 and 4 in reading stem and Division 1 and Division 2 students who Self-Identify as Indigenous received significantly better report card results in their reading stem than writing stem.
- For students who self-identify as Indigenous, CBE consistently had higher diploma results than the province across both standards in English Language Arts 30-1 and English Language Arts 30-2 and CBE students who self-identify as Indigenous showed year-over-year increases in the acceptable standard results in English Language Arts 30-1.

Areas for Growth

Attendance

- Chronic absenteeism across all divisions remains high. The overall absentee rate of Indigenous students is more than 2 times higher than the overall population. Absenteeism rates for students who self-identify as Indigenous has increased in Divisions 3 and 4, most notably in Division 3 with more than 20 per cent of the students having missed more than half of the classes.

High School Completion Rate

- High school graduation rates for students who self-identify as Indigenous students remain low and therefore an area of focus. The 3- and 5-year completion rates have declined from last year and are 10 per cent lower than the provincial previous 3-year average. The CBE 5-year completion rate is higher than the previous CBE 3-year average.

Well-Being, Inclusion and Engagement

- Compared to All Students cohort, students who self-identify as Indigenous continued to have lower percentage of agreement on feeling welcome and included at school, and lower confidence in themselves as learners.
- Students who self-identify as Indigenous showed low 60s percentage of overall agreement on the suite of questions tied to emotional and physical health as well as respectfully challenging policies or decisions measures in CBE student survey.

Literacy and Mathematics Engagement

- When compared to other cohorts, students who self-identify as Indigenous showed lower agreements on the CBE Student Survey questions relative to Literacy and Mathematic framework. Only 55% of students in this cohort expressed that they enjoy working on challenging problems in mathematics and see mathematics as a creative and interesting subject.

Early Literacy and Numeracy

- On the AFRS assessment, 40.2 per cent of kindergarten Students who self-identify as Indigenous received Adequate to Proficient results in both Phonological awareness and Phonics categories. 38.8 per cent of them had Minimal to Emerging results in Phonological awareness.
- Higher percentage of students who self-identify as Indigenous are identified as being “at-risk” in grade 1 through 3 pretesting and remaining “at-risk” in post-testing than the “All” cohort for CBE.

Our Next Steps

- Professional Learning**
 - Staff will participate in Maatoomsii’Pookaiks (Children First), the system-wide Indigenous Education Professional Learning Day focused on learning to support implementation of the Indigenous Holistic Lifelong Learning Framework Mind Domain | To Know and the key attributes within.
 - Improved teacher capacity regarding early intervention to support literacy and numeracy screening and intervention for all learners, as outlined under the key outcome: students achieve excellence in literacy and mathematics.
 - Enhance the capacity of educators in both Elementary and Middle School on Social Emotional Learning (SEL) through action plans and working groups elevating a culture of well-being in schools by providing contextually relevant resources, including those from an Indigenous perspective.
 - Incorporate instruction and reflection time for high school and middle school student symposiums, emphasizing Indigenous Teachings within

Social Emotional Learning. Additionally, integrate opportunities to explore Indigenous worldviews in the Physical Education, Health, and Well-Being Forum.

- **Structures and Processes**

- Deploy Indigenous Student Success Learning Leaders and Indigenous Student Graduation Coaches to 18 target schools across divisions to provide direct, holistic well-being, engagement, and academic services and supports to self-identified Indigenous students.
- Strategic resource allocation to support early literacy and numeracy screening and intervention for all learners. Support is provided on an equity basis for schools with higher numbers of students, including higher numbers of students who self-identify as Indigenous.
- Apply Holistic Collaborative Response to support Indigenous students in the Family of 18 Schools, inclusive of using a division based holistic tool to track, monitor, and support self-identified Indigenous students' well-being, engagement, and academic success in school.
- Establish School Well-Being Action Teams across Middle and High Schools, to elevate student voice and foster a culture of well-being using evidence-based, culturally responsive strategies, including support for Indigenous students.
- Renew the CBE Land Acknowledgement and establish new process for how to acknowledge the land where we gather providing all staff and students the opportunity will learn about Treaty 7, Indigenous languages, and Education for ReconciliACTION.

- **Resources**

- Design and share resources to support implementation of the Indigenous Education Holistic Lifelong Learning Framework focused on the Mind Domain | To Know during Maatoomsii'Pookaiks.
- Design and share Holistic Collaborative Response resources to support the work of the Indigenous Education Team staff members deployed to support Indigenous students within the Family of 18 Schools.
- Develop resources for schools to advance a Culture of Well-Being including Social Emotional Learning for Well-Being Brightspace by D2L.

Assurance Domains

Student Growth & Achievement

Learning Supports

Required Local Component

School authorities are responsible for ensuring that students have access to a continuum of supports and services, including specialized supports and services, consistent with the principles of inclusive education.

Key Outcome: Students access learning opportunities and supports that address their diverse learning needs and well-being

Context

The Calgary Board of Education's mission focuses on achievement, equity, and well-being for all students. The need to meet students in a variety of ways to support their learning remains a key priority. CBE teachers meet and program for each child at their unique entry points through a continuum of supports and services. While all students are considered within this context, particular identified groups that are considered in this report include students assigned an Alberta Education Special Education Code, in the process of acquiring English as an Additional Language (EAL), and students with diverse cultural and linguistic backgrounds.

19.5 per cent of students within CBE are assigned an Alberta Education Special Education Code. All student needs are considered within a continuum of services and supports, with some requiring additional services or programs. All students are supported with programming aligned with their identified needs, while staff and parents engage in collaborative planning, communication and support to ensure student success.

Approximately 30.1 per cent of students in CBE are EAL. EAL learners receive comprehensive support at the system, school, and classroom levels to address cultural, linguistic, and academic integration within a multi-ethnic system, including cultural and linguistic assistance from Diversity and Learning Support Advisors, and specialized services through the Literacy, English, and Academic Development (LEAD) program. The Welcome Centre, an initial point of contact for all our non-Canadian families new to the country, assists newly arrived families, offering language assessments and connecting them to resettlement services. During the 2023-2024 school year, the Welcome Centre registered 10,704 students.

The Diversity and Inclusion team also took significant steps toward advancing equity and addressing racism by building educators' capacity for culturally responsive teaching and promoting safer, more inclusive environments. Key actions from the CBE CARES report—"Name It" and "Commit to Action"—were prioritized to tackle racism and foster systemic change.

What We Did

- **Professional Learning**
 - Implementation of the revised Alberta K-12 ESL Proficiency Benchmarks.
 - Vocabulary development professional learning supporting LP 1 and LP 2 students in culturally responsive and trauma-informed classrooms.
 - Targeted supports for Individual Program Plan (IPP) development to ensure consistent structures and processes are in place across schools to best support the needs of identified students.
 - Provided a Professional Learning Series to increase teacher capacity within specialized classes.

- Offered Collaborative Response professional learning sessions for schools across the system to support each school's unique context and learning. Continued support for schools in their second and third years of implementation and more structured support for schools in their first year of implementation.
 - Provided staff with focused professional learning on the Dimensions of Wellness during the PE, Health, and Well-Being Professional Learning Forum held in April 2024.
 - Provided schools with Middle Years Learners (students in grades 5 through 9) series through the lens of assessment professional learning series as it relates to the CBE *Student Well-Being Framework*.
 - Piloting the Diversity and Inclusion Professional Learning Series to build capacity of educators to address bias, privilege, power, culturally responsive education and task design, collaborative response from an anti-racist perspective, leveraging student voice in a culturally competent manner that is authentic and trauma-informed.
 - Professional learning to support teachers in [Creating the Conditions to Thrive](#) and Leaders Series Sessions focused on anti-racism, cultural responsiveness, and intersectional identity.
- **Structures and Processes**
 - Alignment of Assessment and Reporting in CBE in support of creating learning environments focused on explicit language instruction that incorporates the key principles of English Language development.
 - EAL Designate network focused on enhancing, monitoring and accelerating English as an Additional Language Programming using timely and appropriate explicit language instruction to enhance academic success.
 - EAL Service Unit has expanded the number of Specialists and Strategist to the portfolio to support this work as well as shifted professional learning to include an increase of on demand support.
 - Added 7 LEAD classes in 2023-24 for a total of 38 classes.
 - Developed a new holistic collaborative response structure in Inclusive Education and School Based Mental Health service delivery model to increase efficiency and number of students supported.
 - Alignment of school requests for Occupational Therapy (OT) and Speech-Language Pathology (SLP) services through collaborative meetings and developed Consistent Area and School Learning Team structures aligned with Collaborative Response to better support student well-being needs.
 - Refined placement and program review process for specialized classes to ensure alignment with students' learning profiles and improved access to supports, services and transition plans.
 - Creation of two significant structures: the first High School Student Well-Being Symposium and the Social Emotional Learning Elementary Working Group and initiated system coordination by curating quality resources to support whole-school SEL approaches to teaching and learning.

- An Alberta for All: Understanding our Past to Shape our Present and Future symposium provided professional learning and facilitated sessions on human rights and anti-racist pedagogy and practice for leadership and K-12 educators. Additionally, conducted book study sessions on *Stop the Hate for Goodness Sake* by Andrew B. Cameron and Larry Swart.

▪ **Resources**

- Video tutorials on EAL Benchmarking, Assessment and Reporting Guides.
- Development of an IPP guiding document as well as a Companion guide and resource documents.
- K-6 Physical Education and Wellness curriculum implementation support documents.
- Brightspace by D2L resources to support implementation of the Student Well-Being Framework through Social-Emotional Learning.
- Diversity and Inclusion Professional Learning Series modules.
- A Literacy and Learning (L&L) Programming Guide created for school based staff to leverage supports and provide consistency throughout all L&L Programs.

What We Measured

For additional information, refer to [Appendix D | Glossary](#), [Appendix E | Measures Used in the AERR](#) and [Appendix F | Alberta Education Assurance Measure Results and Appendix P | Attendance Data](#).

Alberta Education Assurance (AEA) Survey: Citizenship; Welcoming, Caring, Respectful and Safe Learning Environments; Access to Supports and Services; Program of Studies-At Risk Students

For the results by parent, student and teacher, refer to [Appendix G | AEA Survey Results](#).

Percentage of agreement with the suite of questions tied to each measure

Assurance Domain	Measure	The Calgary School Division			Alberta			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Student Growth and Achievement	Citizenship	75.6	76.9	78.1	79.4	80.3	80.9	Intermediate	Declined Significantly	Issue
Learning Supports	Welcoming, Caring, Respectful and Safe Learning Environments (WCRSLE)	81.5	82.4	83.7	84	84.7	85.4	n/a	Declined Significantly	n/a
Learning Supports	Access to Supports and Services	76.3	76.9	77.4	79.9	80.6	81.1	n/a	Declined Significantly	n/a
Supplemental AEAMs	Program of Studies - At Risk Students	76.7	77.5	77.9	80.6	81.2	81.5	Very Low	Declined Significantly	Concern

Required AEAM

Assurance Survey

- Citizenship
- Welcoming, Caring, Respectful and Safe Learning Environments
- Access to Supports and Services

Local Measure

CBE Student Survey

CBE Student Survey

Percentage of agreement with the suite of questions tied to each summary measure

Summary Measure	2021-22 Percentage Agreement	2022-23 Percentage Agreement	2023-24 Percentage Agreement
Indigenous Education Holistic Lifelong Learning Framework	72.2	74.0	73.2
Respectfully Challenging Policies or Decisions Summary	65.5	65.9	64.2

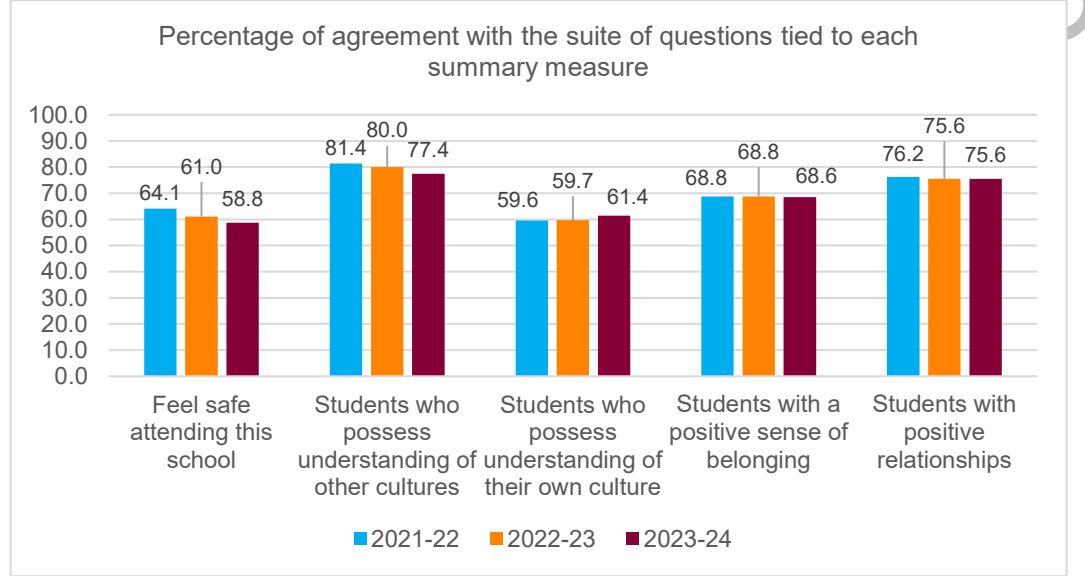
Local Measure

OurSCHOOL Survey

OurSCHOOL Survey

For the results by grade, refer to [Appendix I | OurSCHOOL Survey Results by Grade](#).

Percentage of agreement with the suite of questions tied to each summary measure



Well-Being Student Summary Perception Data

Percentage of student agreement with the suite of questions tied to each theme across three different student surveys (AEA Survey, CBE Student Survey, OurSCHOOL Survey)

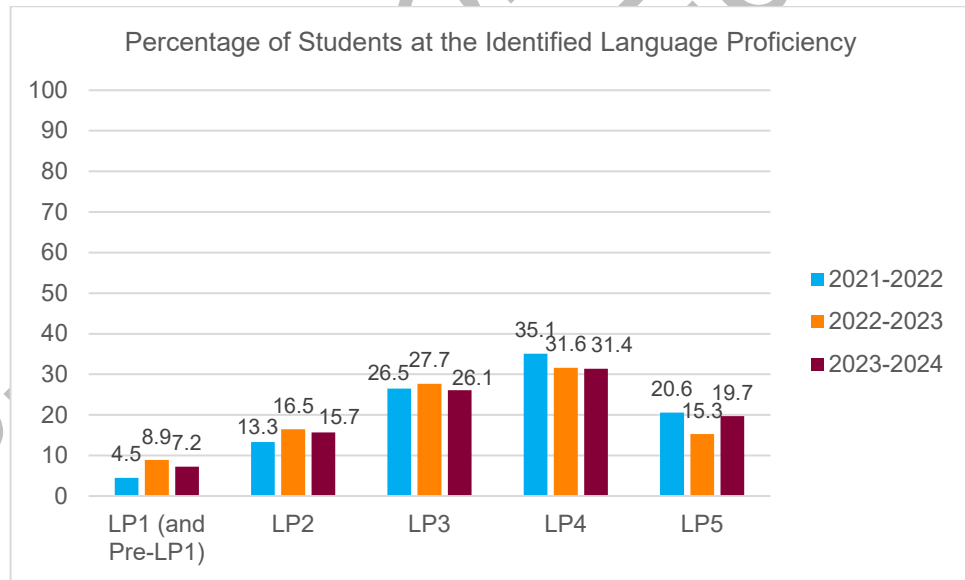
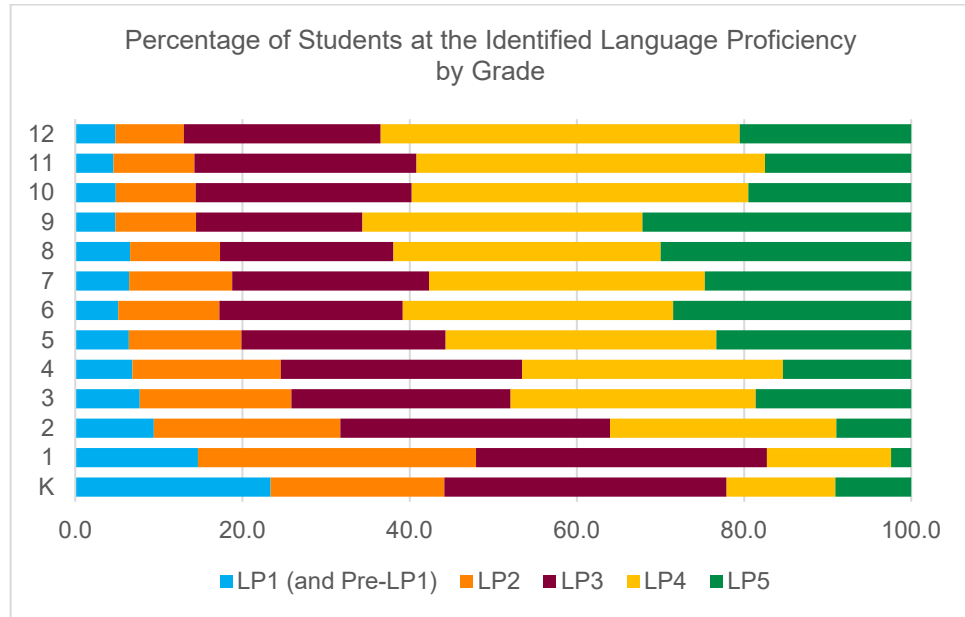
Well-Being Themes	2023-24 Percentage Agreement
Diversity and Inclusion	69.8
School Connectedness and Belonging	75.1
Regulation	66.2
Resilience and Mental Health	75.0

Local Measure

ELL Benchmarks

English Language Learner Language Proficiency (LP) Benchmarks

For additional information, refer to [Appendix S | Language Proficiency \(LP\) Data](#).

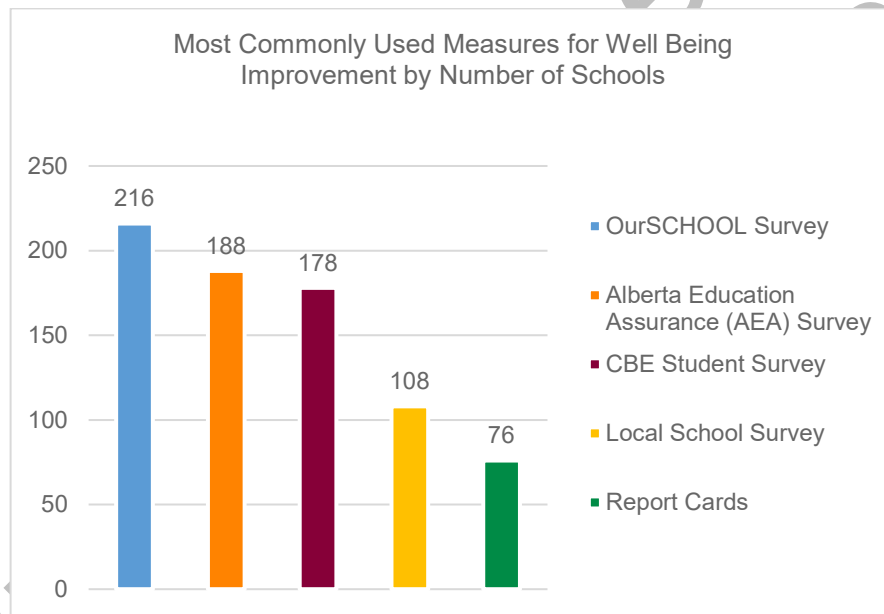
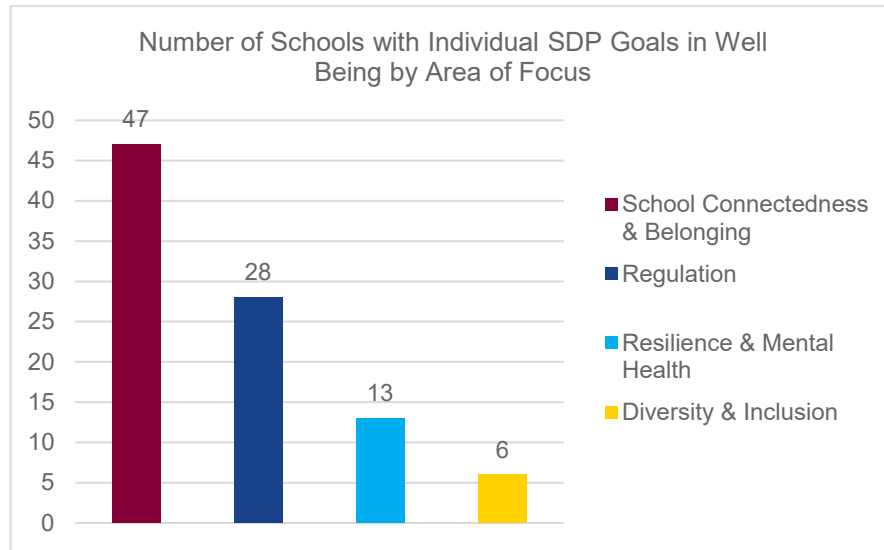


Local Measure

SDP Goals & Measures

School Development Plan (SDP) 2023-24

Note | Number of schools with Individual SDP goals are divided into focus within the domain of Well-Being, while Number of schools with Holistic SDP goals are divided into the categories of focus which incorporates the Well-Being goals within a broader context.



Note | Regardless of the type of SDP model chosen, the tools used to measure impact were the same.

Local Measure

Referrals & Support

School Learning Team (SLT) Referrals and Area Learning Team (ALT) Support

Category	2022-2023	2023-2024
Community Outreach of Pediatrics & Psychiatry in Education (COPE)	61	68
Early Learning Support	415	345
English Language Learning Diversity and Learning Support Advisor (DLSA)	564	562
English Language Learning Strategist	36	117
Inclusive Education Behaviour Support Worker	290	200
Inclusive Education Learning Leader	92	163
Inclusive Education Occupational Therapist / Physical Therapist	263	336
Inclusive Education Psychologist – Assessment & Consultation (Mental Health, Learning, Functional Behaviour Analysis)	1163	940
Inclusive Education Psychologist - Social/Behaviour/Mental Health Group & Individual (shifted to Central Referral Process)	622	1054
Inclusive Education School Family Liaison	712	601
Inclusive Education Strategist - Complex Needs	263	239

Inclusive Education Strategist - Learning Needs	287	441
Inclusive Education Strategist - Placement Request	1087	1051
Inclusive Education Strategist - Social/Emotional/Behaviour Needs	214	227
Indigenous Education Diversity and Learning Support Advisor (DLSA)/Strategist	202	281
Multi-Agency School Support Team (MASST)	84	329
Transportation Exception	95	119

What We Noticed

Celebrate

Multi-Tiered Systems of Support for English as Additional Language Learner Achievement

- Year over year, student growth in English Language proficiency is evident by LP level (moving from LP1 in K, to predominantly LP4/5 by Grade 12), with only 13% of the Grade 12 students received LP1 or LP2 in their overall LP Level evaluation. The latter may be more reflective of the time when the student joined CBE as a learner.
- EAL students achieved 72.9% at the Acceptable Standard on diploma exams, a significant improvement from the previous year's result of 70.8%. Although lower than the results for all students, this growth shows positive movement. EAL students showed an increase in Diploma: Excellence rates, moving from 17.9% to 18.8%.
- 19.9% of EAL students achieved a Standard of Excellence on the Science 6 PAT.
- The 5-year high school completion rate for EAL Learners is 83.5%, which is close to the previous year's result (84.4%) and the 3-year average (83.1%).
- According to the AFRS data, EAL students are demonstrating relative strengths (scores of "Adequate to Proficient" in *Initial Sound Isolation*, *Letter Identification*, *Sound Identification*, and *Write Letter to Represent Sounds*).
- EAL students in grades 5, 6, 8, 9, 11, and 12 levels of agreement on CBE Student Survey reflected that 58% "can see my culture reflected in my school" which is a 3.7%-point gain over the last year and 64.2% of EAL students agreed that "there is at least one adult at school who I really connect with" which is a 3.9%-point gain over the last year.

Universal Supports Enhance Perceptions of Connectedness, Belonging, Diversity and Inclusion

- AEAM Survey Data under Well-Being Theme 2023-2024 for the question "My teachers care about me" the measure remained the same at 77.7%. This data set had historically dropped over the last 2 years and this consistency indicates some improvement given the significant increases in student population over the past two years.
- In the CBE Student Survey Student agreement levels regarding understanding of their own culture increased from 59.7 to 61.4%, learning with and from people who look, think, or behave differently than them is high at 91.6% and allyship with people who look, behave, speak and/or identify differently than them is high at 90.3%.

Accessibility for Schools/Staff to request support for students

- Creation of a School Based Mental Health form without the need for an ALT request proved success with increased number of referrals and consultations received at 608 School Based Mental Health referrals and 1054 informal SBMH consultations received.
- There were as well 135 direct requests from schools for Inclusive Education professional learning.

Increasing teacher and staff capacity within specialized classes

- 109 teachers and support staff in Complex Needs classes (ALP/ACCESS/TASC/CSSI/EES) participated in a 4 part learning series on the foundational accessibility of using an IPAD to support communication in the classroom.
- A professional learning series was offered for staff working in Specialized Classes with a focus on: Safe, caring, welcoming, and respectful learning environments, supports, strategies, and resources; Learning, Assessment, and Reporting; Data Collection; Networking.
- 260 Educational Assistants in specialized classes participated in professional learning sessions that focused on: EES/CSSI/TASC- literacy, communication, regulation, and task engagement; ACCESS/ALP - academics (task engagement), communication, social skills, and functional daily living skills; PLP - promoting independence in learning (initiating, persisting, and completing tasks), targeted reading intervention, developing adaptive skills, and teaching social awareness.
- 56 Behaviour and Bridges support workers participated in professional learning sessions that focused on collaboration, understanding behaviour and complexities, positive behaviour supports, and using language and strategies to support student well-being and achievement.
- Mandt training for 18 CSSI staff in strategies for crisis prevention, de-escalation and intervention.
- A FYTT cohort of 21 new special education teachers spent 1 week in professional learning with Inclusive Education Specialists, Psychology, OT/PT/SLP and administration, including tours of specialized classes in CBE schools.
- Customized professional learning opportunities were created for community schools, specialized classes and unique settings on topics such as supporting sensory and regulation needs, modifying and adapting learning tasks, developing capacity to use Adaptive and Augmentative Communication (AAC) and responding to behaviours of risk to self and others.

Areas for Growth

Supporting Student Well-Being, Connectedness and Belonging

- AEAM Survey Data under Well-Being Theme - from 2021-2022 – 2023-2024, reflects a decline in most areas for all students (K-12). Additionally, AEAM Survey Data for Regulation (SEL) has consistently shown a decrease from 2021-2022, to 2023-2024 for all students (K-12).
- OurSCHOOL survey measures around School Connectedness and Belonging, including student agreement related to students with a positive sense of belonging and feeling safe attending school declined in alignment with parallel AEA measures: Welcoming, Caring, Respectful and Safe Learning Environments

(WCRSLE). The gap between CBE and provincial results widened in 2023-24, with CBE results lower than the province.

- Less than 70 per cent CBE students showed agreements on the suite of questions tied to Diversity and Inclusion and Regulation well-being themes.

English as an Additional Language Learners

- The 3-year average high school completion rate for EAL students is 66.2%, which is lower than the provincial average of 72.0%. EAL students' 3-year completion rate is lower than the 80.4% average for all students in the CBE.
- According to the AFRS data, EAL students are demonstrating a need for growth (scores of "Minimal to Emerging" in *Medial Sound Isolation, Phoneme Segmenting, Word Reading, and Spelling Words*).
- In the CBE Student Survey, for students surveyed in grade 5, 6, 8, 9, 11, 69.6% of EAL students agreed they feel a connection to the texts they read and hear in class.

Culturally Responsive Teaching and Learning & Addressing Racism

- In the CBE Student Survey, 64.4% of students surveyed agree with the statement "When racism and/or discrimination occur at my school, my school takes steps to address it."
- In the CBE Student Survey, 31.6% of students surveyed in grades 5, 6, 8, 9, 11, and 12 agree with the statement "My culture affects the way I learn" and 39.6% agree with the statement "My attitude towards school is shaped by my culture."

Access to Supports and Services

- The overall percentage of teachers, parent and students who agreed that students have access to appropriate and timely supports and services at school as reported on the AEA survey continues to decline, with CBE agreement levels lower than the province.

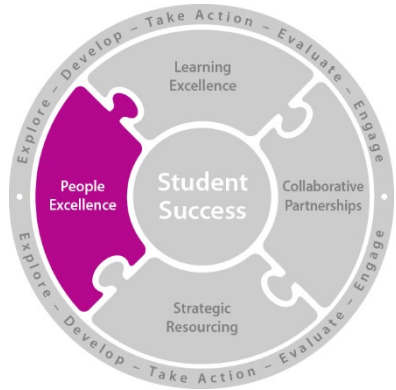
Our Next Steps

- **Professional Learning**
 - EAL Professional Learning Series and Designate network focused on enhancing, monitoring achievement of English as an Additional Language students through incremental data and accelerating English as an Additional Language Programming including evidence-informed and culturally responsive best practices.
 - On demand and face-to-face professional learning with K-6 and Middle Years that supports Teachers and Administrators in applying *Alberta K-12 ESL Proficiency Benchmarks*, and supports best practice in language development and acquisition and culturally responsive teaching within CBE Frameworks.
 - Promoting Truth & Reconciliation, Diversity and Inclusion for Leaders sessions including: foundational understandings of key terms of reference, connections, and frameworks for leadership, facilitating and leading conversations and professional learning around racism, discrimination, bias, power, and privilege, supported by book study and D2L Brightspace Shell.

- Build capacity for Elementary and Middle School educators about Social Emotional Learning through SEL Elementary Designates and SEL Middle School Working Group developing and implementing action plans to elevate a culture of well-being at their schools and creating contextually and developmentally applicable resources for Middle years learners.
 - Build system capacity in Social Emotional Learning through Well-Being Action team and designates in the areas of well-being through the Physical Education, Health and Well-Being Outcome Based Assessment and Task design.
 - Professional Learning Series and Mental Health Literacy Go-To-Educator Training for teachers in Behaviour & Mental Health, PLP, GATE; Complex Needs; and Learning & Literacy specialized classes.
- **Structures and Processes**
 - EAL Designate network focused on enhancing, monitoring and accelerating English as an Additional Language Programming using timely and appropriate explicit language instruction to enhance academic success.
 - Create a group of SEL Elementary Designates to elevate a culture of well-being through evidence-based SEL strategies in their schools which reflects the use of culturally responsive resources.
 - Create and support School Well-Being Action Teams to elevate student voice and advance a culture of well-being across CBE Middle and High Schools.
 - Offer both the High School Student Well-Being Symposium and initiate two Middle School Student Well-Being Symposiums with a specific focus on the Student Well-Being Framework. Schools will create School Well-Being Action Teams to elevate student voice and a culture of well-being at their school.
- **Resources**
 - Continue to update the D2L Brightspace English as an Additional Language (EAL) toolbox as the common repository for EAL resources, including recorded learning sessions, video tutorials, high impact strategies and current research.
 - Expand the Social Emotional Learning for Well-Being Brightspace by D2L to include specific resources for Middle School Learners.
 - Provide schools with Well-Being SDP Support Documents and include Well-Being goal exemplars.
 - EAL Quick Byte Videos to build professional learning of high-impact strategies.
 - Truth & Reconciliation, Diversity and Inclusion Backgrounder.
 - Creation of programming guides for all specialized classes (Behaviour and Mental Health; GATE; Complex Needs; PLP) to create consistency in specialized classes.



People Excellence



Goal | Ensure all leaders and staff demonstrate excellence in advancing student success

Key Outcome: People in CBE are engaged and supported to achieve student and system success

Context

Within CBE, we work together for a common purpose – the success of all our students. To put student achievement, equity and well-being at the centre of our efforts, we create conditions for our system and school-based leaders to collaborate on a regular basis within a model of continuous improvement.

In response to growing student enrollment and increased demand for teachers, Teacher Staffing focused on diversifying recruitment strategies. In 2023-2024, Human Resources built partnerships with Canadian universities to promote the CBE as a top choice for new and experienced educators and successfully attracted both new graduates and experienced professionals.

In response to increasing need for development of new school leaders, CBE introduced a new leadership model, aligning with the Leadership Quality Standard and professional practice priorities. This model supports professional development for current and new school leaders through area meetings, Open Leadership Development Sessions, mentorship, and HR strategies for leadership placements.

And in response to the need for ongoing professional learning, school leaders and teachers were supported through a range of opportunities, aligned with CBE's Education Plan. Examples included professional learning sessions, resources, and processes focused on best practices for digital learning and fostering digital citizenship; support for Career and Technology Foundations, Career and Technology Studies, Off-campus Education, and Fine and Performing Arts; and various professional learning that focused on inclusive teaching, career pathways, and contributing to a culture of well-being within the CBE.

Assurance Domain

Teaching and Leading

What We Did

Professional Learning*

Note | Professional learning opportunities tied to Learning Excellence have been included in the Learning Excellence section of this report.

- Leadership development sessions for Service Units, School-based and leaders, including mentorship, on-demand, in person and online.
 - Develop and implement Human Resources professional learning series for principals expanding into Service Units (finance, facilities, communications, attendance as examples).
 - Flexible and responsive, live and on-demand, System Professional Learning Series focusing on school context, priority and choice.
 - Technology integration: Brightspace by D2L, Google Classroom, Google Workspace for Education, Flip, Jamboard, myBlueprint, and computer science concepts and tools to support student learning.
 - The Social Emotional Healthy Work Environment professional learning, coordinated by CBE, AHS, and ASEBP, offered an opportunity for leaders throughout the system to engage in collaborative learning.
 - Unique Pathways specialists supported Off-campus Coordinators (OCCs) through monthly PLNs and Off-campus 101 training for newcomers. High School Guidance Counsellors met regularly with specialists to discuss Unique Pathways opportunities, including Dual Credit and Exploratory programs.
- ### Structures and Processes
- Streamlined application and interview processes to improve transparency and hiring efficiency and collaborated with Human Resources to provide professional learning on staffing, evaluations, and hiring for the newer school leaders. Refined internal and external hiring processes, including creation of new structures to mitigate unfilled ATA absences.
 - Cross functional work with Leadership Development in providing professional learning to school leaders including the implementation of a mentorship model, mentorship series, and refined open leadership development series.
 - Created a Professional Learning plan template and calendar aligned with system offerings to help schools strategically address priorities.
- ### Resources
- D2L mentorship model and Open Leadership Development Series shell updates.
 - On-demand Professional Learning posted in Insite.
 - Revisions to the CBE Data Dashboard to increase effective utilization of data.
 - Revised Human Resources Business Processes for teacher staffing.
 - Collaboration with industry partnership- Unique Pathways, SAIT, Jill of All Trades and Aviation Day.

What We Measured

For additional information, refer to [Appendix D | Glossary](#), [Appendix E | Measures Used in the AERR](#) and [Appendix F | Alberta Education Assurance Measure Results](#).

Required AEAM

Assurance Survey
Education Quality

Alberta Education Assurance (AEA) Survey: Education Quality, In-Service Jurisdiction Needs

For the results by parent, student and teacher, refer to [Appendix G | AEA Survey Results](#).

Note | In-service jurisdiction needs refers to professional development and in service support received by ATA school-based staff from the school authority.

Percentage of agreement with the suite of questions tied to the measure

Assurance Domain	Measure	The Calgary School Division			Alberta			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Teaching & Leading	Education Quality	85.4	86.5	87.2	87.6	88.1	88.6	Intermediate	Declined Significantly	Issue
Supplemental AEAMs	In-Service Jurisdiction Needs	75.2	76.6	78.6	81.1	82.2	83.0	Very Low	Declined Significantly	Concern

Local Measure

Professional Learning Opportunities

Professional Learning Opportunities

Service Unit and Department/Portfolio	Unique Sessions Offered	Registrants
Administration & Finance		
School Finances (e.g., QuickBooks, Oracle)	14	186
Administrative Support (e.g., SharePoint, School Website training)	87	1712
Human Resources		
Staffing	6	410
RAM	4	371
Communications		
Community Engagement Services	3	89
Education Plan Engagement	6	238
School Improvement		
Complementary Curriculum	56	1284
Core Curriculum & Assessment	71	3776
Early Learning	32	1899
Equity, Diversity & Inclusion	3	159
English Language Learning	24	1324
Inclusive Education	21	1219
Indigenous Education	27	1072
Languages (including Language Symposium)	91	2054
Off-Site Activities	18	436
Research & Strategy	27	1886
SIS Team - PowerSchool and SchoolEngage	38	1769
Teaching and Learning with Technology	24	3250
Physical Education, Health and Well-Being (Including Well-Being Forum)	78	5802

Local Measure

Professional Learning Feedback

Professional Learning Feedback

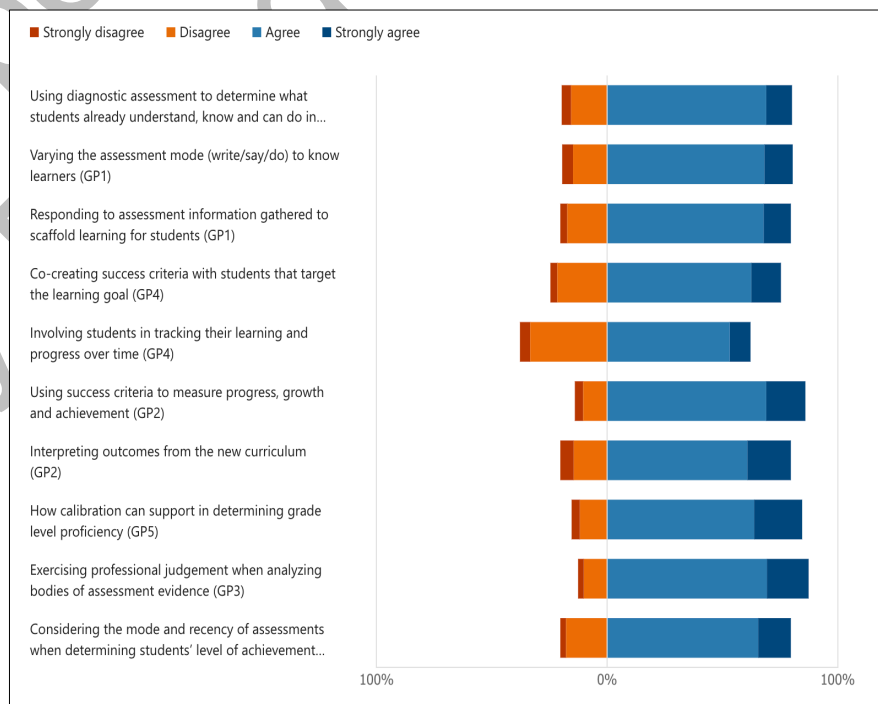
For additional information, refer to [Appendix T | Professional Learning Feedback](#)

- CBE Indigenous Education Professional Learning Day, November 9, 2023
 - At the end of the day, staff were asked to select each of the knowledge topics where they experienced growth.
 - In 2023, 5808 staff completed some or all of the survey that focused exclusively on the Heart Domain-To Belong and more than 50% of participants experienced growth in each of the knowledge topics.

Theme	Percentage of Staff experienced growth
Heart Domain	
Working with & learning from Indigenous Elders & Knowledge Keepers (understanding/including protocols, ceremony)	79
Indigenous languages (knowing the languages used in Treaty 7, current/respectful terminology, including and protecting the right to languages)	82
Engaging with Indigenous community and establishing partnerships (protocols, understanding reciprocity)	56
Relationship building with Indigenous peoples (positive relationships, safe/caring/welcoming spaces)	68

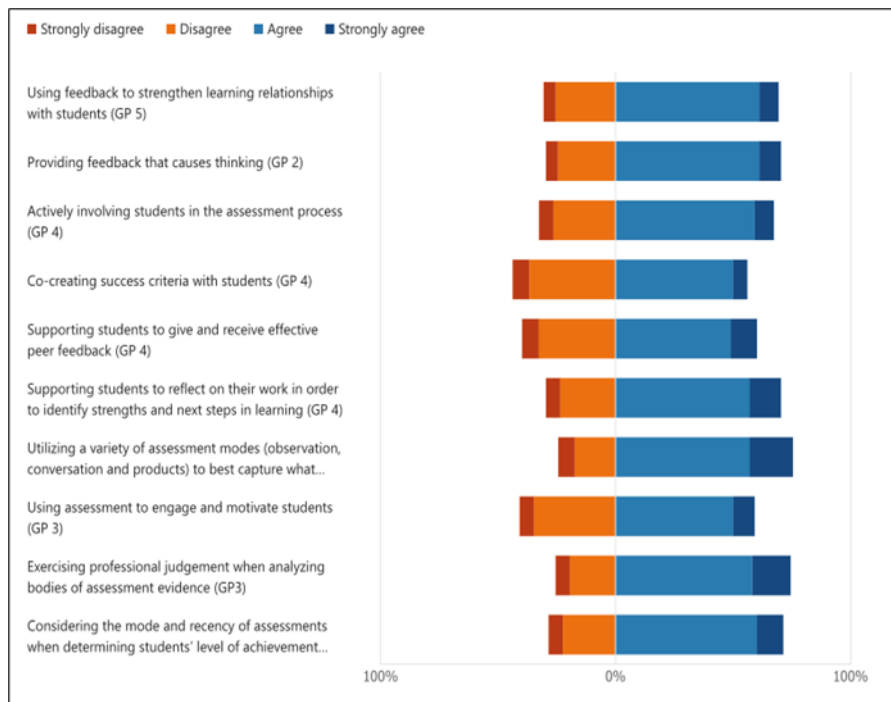
Note | bolded cells indicate the areas of focus (Truth & Reconciliation) with all showing increased growth in each area over 2022-23. System Professional Learning Series

- The K-6 professional learning series focussed on assessment practices through the implementation of new curriculum. Feedback was collected with respect to the extent participants agreed the professional learning supported their improved assessment practice based on [CBE Guiding Principles | Assessment and Reporting](#) (GP1 though 5).



- The middle years professional learning series focussed on assessment practices through the School Development Plan focuses on literacy, mathematics and well-being. Feedback was collected with respect to the

extent participants agreed the professional learning supported their improved assessment practice based on [CBE Guiding Principles | Assessment and Reporting](#) (GP1 though 5).



- The High School professional learning series focused on enhancing teacher understanding of learning outcomes, specifically by developing coherent success criteria for the identified Programs of Study. Feedback was collected from both professional learning participants and teachers implementing system outcomes and weightings on an ongoing basis over the course of the school year. The resulting feedback led to adjustments in some Core System Outcomes and Weightings, ensuring that they better reflect the needs identified throughout the process.

Local Measure

Leadership Development Opportunities and Feedback

Leadership Development Opportunities

Beginning in January 2023, all teachers with a minimum of 5 years of experience were eligible to express interest to participate in the Open Leadership groups, which we focussed professional learning for school-based leadership for a period of two calendar years. In January 2024, a second group was established. The January 2023 group will conclude at the end of the December 2024. It is anticipated that a new group will commence in January of 2025.

Cohort	Participants	Sessions
Open Leadership 2023 Group	380	6
Open Leadership 2024 Group	189	3
Mentorship	68*	3
On-Demand Professional Learning for Leaders	n/a**	25

* Represents 34 mentors with 34 mentees for a total of 68 participants.

** On-Demand sessions were originally recorded with an average attendance of 60 to 75 participants per session. Following the session, recordings for professional were made available on demand for all leaders.

Leadership Development Feedback

- Feedback was overwhelmingly positive from On-Demand sessions, Mentorship and the Open Leadership Development series, with participants valuing:
 - Hearing perspectives, sharing common experiences, and connecting system leaders, school-based leaders and non-school based leaders;
 - The opportunity to engage virtually and revisit the recordings on an as need basis;
 - The opportunity to collaborate with colleagues and connect through breakout rooms; and
 - The opportunity to connect with all service units supporting schools.

Required Local Component

School authorities are responsible for supporting teaching and leadership quality through professional learning, supervision and evaluation processes.

Teacher Growth, Supervision and Evaluation

Policy

- Teachers

All teacher evaluations require both Part 1 and Part 2, which confirms that the teacher is meeting the Teacher Quality Standard (TQS) as outlined in [Administrative Regulation 4003 | Teacher Growth, Supervision and Evaluation](#). The final evaluation report is a formal document. The body of the report makes claims about a teacher's demonstrated TQS competencies, provides bodies of observed evidence to support those claims, describes the information gathered and provides an analysis of the data. The evaluator then draws conclusions based on the analysis and makes recommendations based on these conclusions.

To support school administration in conducting teacher evaluation and supervision, the Teacher Staffing team and Human Resources (HR) Advisory offered two, 2-hour session for administrators, reviewing the teacher evaluation process. In total, 278 school-based administrators attended at least one of the sessions. An additional session focusing on the remediation process was also offered in January, with 31 attendees. All presentations reviewed all needed resources. HR Advisory also provided information about process to address teacher performance issues, as well as an overview of performance management. Teacher Staffing has updated all evaluation documents to include information on permanent certification requirements, information on when to contact HR Advisory and structure on providing detailed feedback for each of the TQS objectives.

- Leaders (Principals, Assistant Principals)

All administrators within the first year of their appointments must have a performance evaluation completed to determine their suitability to receive continuing designation in their administrator position. The final evaluation report documents the administrator's progress in demonstrating the competencies outlined in the Leadership Quality Standard (LQS), the requirements of the Administrative Regulation 4002 | Administrator Growth, Supervision and Evaluation and the degree to which they have satisfied appropriate requirements contained in these Guidelines for Evaluation of Administrators. Education directors are responsible for the evaluation of principals. Principals are responsible for the evaluation of assistant principals. If an administrator does not meet the Leadership Quality Standard leadership and role competencies, their supervisor (director or principal) will not recommend the administrator for a continuing designation. Two 1-hour online information

sessions were presented by Teacher Staffing and HR Advisory. A total of 80 administrators attended.

Data

- 943 teacher evaluations completed.
 - 801 of these were full part 1 and 2 evaluations; 142 were confirming reports.
 - 490 teachers recommended for permanent professional certificate (PPC).
- 24 principal evaluations completed.
- 44 assistant principal evaluations completed.

Note | the total evaluations completed is higher as some teachers did not have their 400 days or already had a PPC.

Employee and Family Assistance Program Utilization Rates

The utilization rate is an indication to what extent CBE employees are accessing resources in support of their well-being. In February of 2024, CBE transitioned to a new provider. The previous provider, Homewood Health, was replaced by Telus Health EAP, effective February 1, 2024.

Cohort	2020 (Not reflective of ATA&CUPE staff)	2021 (Not reflective of ATA&CUPE staff)	2022 (Not reflective of ATA&CUPE staff)	2023* (reflective of all employee groups)	2024** (reflective of all employee groups, new provider)
Service Utilization Per cent	5.88	5.72	8.23	10.67	15.61
Total new cases	433	427	621	1,608	1,210
# of employees covered	7,364	7,465	7,546	15,076	16,183

*Prior to 2023, ATA and CUPE employees were accessing the EFAP program through their insurance benefit provider, ASEBP. Utilization rates for these two groups were not included in the Homewood Health reporting made available to the CBE. Starting in 2023, Homewood Health, started including all CBE groups in the reporting. Effective February 1, 2024 and moving forward with Telus Health EAP, utilization rates will reflect all employee groups.

**Annualized rate for 2024 inclusive of February 1 to July 31, 2024, does not include January 2024 when EFAP was provided by Homewood Health

Employee and Family Assistance Programs (EFAP) are an integral part of early intervention. In addition to assisting employees with any short-term psychological problems that may be affecting the employee’s presentation in the workplace, EFAP’s offer multiple wellness interventions. Many factors impact employees’ individual well-being; family stressors, financial strain, physical health, work conflict to name only a few. Telus Health EAP, the CBE’s new EFAP provider, offers a robust suite of services including not only psychological counselling but also financial, career, legal and nutritional support, to name only a few. Higher utilization rates are typically associated with lower rates of absenteeism which is consistent with research finding that employer sponsored mental health supports positively impacts employee well-being. Although CBE has seen a rise in EFAP access over the past 2 years, it may not be appropriate to compare the annual data prior to 2023. Employees in ATA and CUPE groups accessed EFAP through their insurance benefit provider, ASEBP, and those utilization rates were not captured in the numbers provided to the CBE.

Local Measure

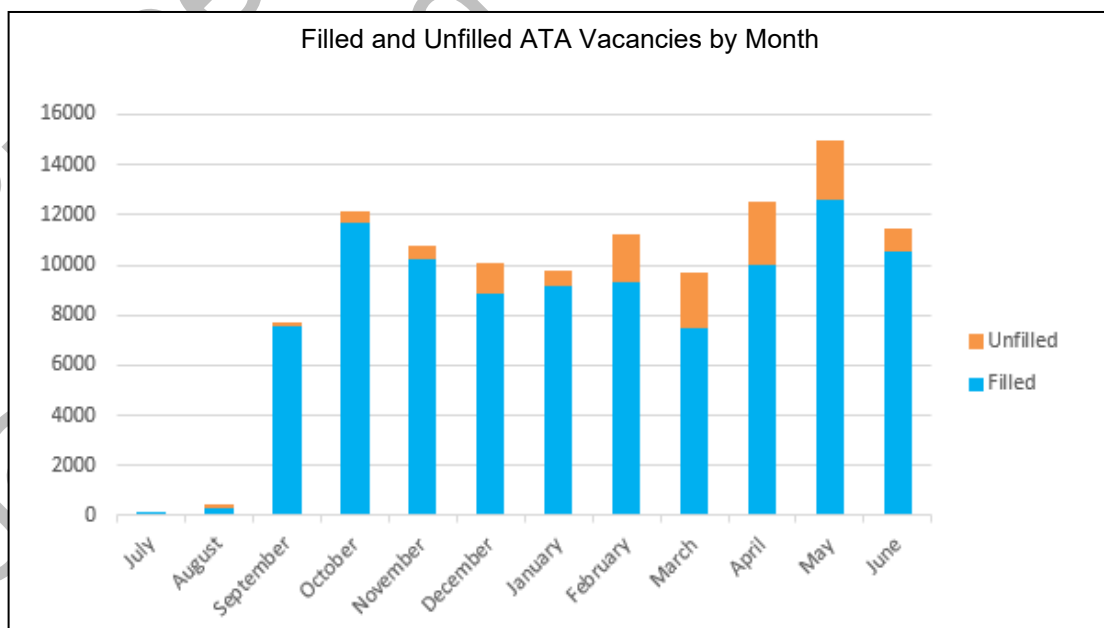
Staff absenteeism

Staff absence rates

The number of teacher absences requiring substitutes decreased by 1.85% in 2023-24 from the prior year. For school-based support staff, the number of absences requiring casual replacements increased by 1.19%. The decrease in teacher absences was likely due in part to more lenient attitudes toward illness, with teaching staff more frequently coming to work despite mild symptoms. The increase in school-based support staff absences was likely influenced by factors such as a rise in illness and greater personal obligations.

Teacher (ATA) Reason	22-23*	23-24	Difference	% Change
Additional Help	8882	8099	-783	-8.80%
Appointment - Dental, Medical	23982	25078	1096	4.57%
Board Business	3080	3713	633	20.55%
Child Arrival and Adoption	181	162	-19	-10.50%
Convocation	441	547	106	24.04%
Critical Illness Family, Family Emergency	5484	5206	-278	-5.07%
External Agency	1638	1968	330	20.15%
Full Deduction	707	760	53	7.50%
Funeral	1361	1223	-138	-10.14%
Leave - Paid Personal, Sick, Unspecified	18630	20227	1597	8.57%
Lieu Day - Principal, Assistant Principal	323	483	160	49.54%
Illness	37262	33214	-4048	-10.86%
Teacher Vacancy	2555	2474	-81	-3.17%
Workshop	7328	6608	-720	-9.83%
Other	859	377	-482	-56.1
TOTAL	111807	110168	-2080	

*The absence numbers previously reported for the 2022-2023 school year were inaccurate due to a malfunctioning report. The numbers above have been adjusted to reflect the correct information.



School-Based Support Staff	21-22	22-23	Difference	% Change
Absence (school account, central account)	46194	50435	4241	9.18%
Additional Help	19330	18361	-969	-5.01%
Vacancy Fill	15517	13207	-2310	-14.89%
TOTAL	81041	82003	962	

Local Measure

Workforce Planning

Workforce planning data on teacher supply, specialty teacher supply and other areas of focus

As of October 1* for each of the identified years

Substitute Roster	2021-22	2022-23	2023-24	2024-25
Alberta Teachers' Association	1624	1755	1903	1999
Staff Association	1412	1648	1864	1776

*This reporting uses an October 1st, date to ensure more accurate numbers for the actual substitute teachers and casual SA employees on the rosters. In the month of September, our substitute teachers and casual SA employees are still being hired into contracts (probationary/temporary/continuous).

Hired 38 Area Supply Teachers aimed at supporting schools with high demand, difficult to staff emergent teaching vacancies in within a specific CBE Area (1 to 7) to ensure that student learning was not disrupted.

Note | In the 2022-23 school year, hired 47 Emergency Supply Teachers aimed at supporting schools with emergent teacher vacancies to ensure that student learning is not disrupted. For the 2023-24 school year, Teacher Staffing re-designed the selection and deployment process to better support in filling high demand, difficult to staff emergent teacher vacancies in specific areas, resulting in the transition to Area Supply Teachers.

Workforce planning data such as anticipated retirements

During the 2023-24 school year, CBE saw 17 retirements from school administrators (assistant principals and principals). CBE Human Resources is projecting 14 school administrator retirements during the 2024-25 school year.

School Year	Job Title	Projected Retirement	Lowest Projected	Highest Projected
2023-24	Assistant Principal	7	5	10
	Principal	21	14	33
2024-25	Assistant Principal	10	7	13
	Principal	14	8	27

In addition, based on the five-year trend data, another 300 retirees are expected in the 2024-25 school year as follows:

Union	Expected Number of Retirements
Alberta Teachers' Association (ATA)	131
Trades	5
Canadian Union of Public Employees (CUPE)	31
Staff Association Main Body / Professional Support Staff	127
Exempt	6

Aspiring Assistant Principal and Principal panel interviews were conducted to determine acceptance to the administrative pool.

- 34 Principal interviews were conducted.
- 78 Assistant Principal interviews were conducted.

Approved 89 out of 100 Alberta Teachers' Association (ATA) and 7 out of 8 CBE's Staff Association Professional Improvement Fellowship (PIF) applications for commencement of studies in the 2023-24 school year.

Local Measure

Harassment
Complaints

Reporting Requirement

Whistleblower
Protection

Number and type of harassment complaints

The number of complaints filed under CBE’s Administrative Regulation 4038 | Harassment, Sexual Harassment and Discrimination remained steady in relation to the prior year. The majority of complaints involve peers. There was a total of 42 staff-to-staff AR4038 complaints filed through Public Schools Works and or directly with the HR Superintendent.

Public Interest Disclosures

The CBE Public Interest Disclosure (Whistleblower Protection) policy was approved in February 2014.

From October 1, 2023, up to and including September 30, 2024, the following has been received:

Type	Number
Disclosures received by the Designated Officer	7
Disclosures acted on	2
Disclosures denied	5
Disclosures under review*	0
Investigations commenced by the Designated Officer as a result of disclosures	0

* Disclosures under review include matters where no determination has been made as of the reporting date.

What We Noticed

Celebrate

Well-Being

- Employee and Family Assistance utilisation has increased with the transition to a new Employee and Family Assistance Program provider in February of 2024 as a response to direct feedback from CBE staff.
- Continued to develop the CBE Steering Committee and Stewardship Group to coordinate system well-being work and bring the Well-Being Framework to the forefront.

School Leader Professional Learning

- Nearly 90% of school leaders indicated that coordinated collaborative school visits and flexible on demand professional learning supported their professional growth. 96% of school leaders indicated that they took significant leadership actions toward continuous improvement in their school as a result of professional learning and school visits
- 94% of participants in mentorship partnerships indicate that the mentorship partnership has had a positive impact on their professional growth as a school leader with 90% of mentor partnerships choosing to continue for a second year.
- 96.7% of Open Leadership Development participants indicate positive impact on their capacity to lead in their current roles.
- Open Leadership Development series continues to have a high expression of interest rate with 189 participants joining round 2 in January 2024.

Truth & Reconciliation

- School and service unit staff reported professional growth through their participation in CBE Indigenous Education Professional Day. Knowing the languages used in Treaty 7 as well as current and respectful terminology and

protecting the right to language, showed the most growth at 82 per cent agreement in 2023-24 from 55 per cent in 2022-23.

Engaging teachers in Technology, CTF, CTS and Fine and Performing Arts Professional Learning

- Teachers' participation in technology professional learning increased by 2252 participants compared to last year. Teachers and administrators shared positive feedback about professional learning offerings related to technology for learning and complementary curriculum and pathways.
- High teacher engagement in system professional learning for CTF, CTS, Fine and Performing Arts sessions participant numbers for the System Professional Learning day with a total of 918 participants.

Areas for Growth

Staff Absenteeism and Well-Being

- High numbers of ATA and SA vacancies continued to impact the continuity of classroom instruction.
- Continuous promotion of the Employee and Family Assistance Program (EFAP) and other employee supports in support of well-being.

Education Quality

- Parent perceptions of education quality declined in AEA survey results. CBE showed significant declines in agreement as reported in the AEA Education Quality measure by all of teachers, students and parents. This decline was most pronounced in the parent cohort.

Professional Learning

- Teacher perceptions about professional learning received from CBE being focused, systematic and significantly contributing to ongoing professional growth continues to decline year-over-year and remains an area of growth. Unfilled substitute vacancies resulting in the lack of coverage for teachers wishing to engage in professional learning opportunities, or recognition of the additional pressures this may place on school teams, may have contributed to this decline.
- The need for continued technology professional learning remains with the ongoing use of existing and emerging technologies such as Brightspace, the Google suite of tools and Artificial Intelligence.

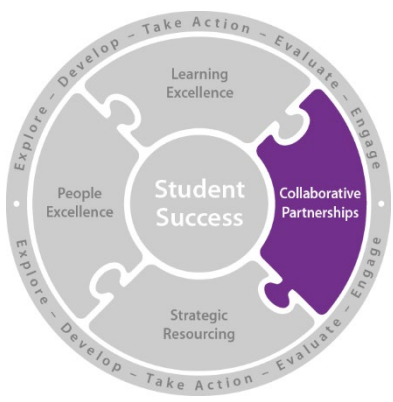
Our Next Steps

- Professional Learning**
 - Enhance teacher professional development and support with:
 - ensuring professional learning supports teachers in understanding available interventions and ways in which to access the continuum of supports;
 - supporting discipline-specific needs in CTF, CTS, and Fine Arts; and
 - deepening understanding of computer science and computational thinking for improved cross-curricular outcomes.

- Continue to support best practices for technology integration to support student learning expanding digital citizenship skills, artificial intelligence for learning, coding and robotics, and computer science concepts and tools.
- Continue mentorship model, mentorship series, and refined open leadership development series.
- Data literacy for leaders and teachers.
- **Structures and Processes**
 - Develop an employee well-being strategy to support the key actions and outcomes related to employee well-being in the Education Plan.
 - Promote the Employee and Family Assistance program to employees across the organization and utilize data as an integral part of developing strategies and processes for employee well-being.
 - Survey school leaders' mid-year for input into topics for Area professional learning.
 - Structuring live and on-demand System Professional Learning Series that are flexible and responsive to individual school contexts, identified school priorities, and school data-informed choices.
 - Create greater efficiencies in staffing processes to fill teaching vacancies with the most qualified candidates.
- **Resources**
 - On-demand virtual learning for school-based leaders posted in staff Insite.
 - Expand and maintain existing partnerships to build professional capital and benefit student learning through professional learning and off-campus educational experiences for students.
 - HR databases and platforms used in teacher and substitute hiring and continued developing of documentation to support school leaders in staffing.



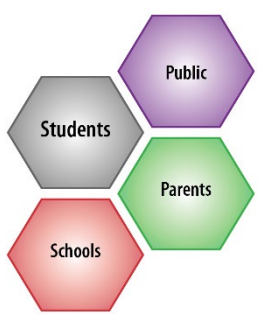
Collaborative Partnerships



Goal | Foster relationships to support student success

Key Outcome: Student learning and well-being are enhanced through partnerships and engagement with students, staff, parents, and community

Context



Partners in education work shoulder to shoulder to ensure that students come first in CBE. Through the establishment of meaningful partnerships, CBE employees, students, parents, communities, industry leaders and government, work to achieve CBE’s shared vision and goals. The CBE continues to make relatives with Indigenous Elders, Knowledge Keepers, families, community members, and agencies to support well-being and achievement for self-identifying Indigenous students, and Indigenous Education for all students and staff. Our commitment to Education for ReconciliACTION requires us to hold space for Indigenous voices in our thinking, planning, implementation, and evaluation of identified key actions.

The Unique Pathways team continued to expand program offerings for CBE high school students by collaborating with post-secondary, industry and community partners to develop new opportunities for students based on their interest, as well as local and provincial job market demands. Leveraging one such partnership with SAIT allowed the CBE to strategically plan for the Digital Futures Pathway Collegiate, a system priority project aligned with students’ desire to explore and develop their skills and attitudes necessary to advance ideas, knowledge and capacity of technology to serve the common good, is set to open its virtual doors in September 2024.

The Chief Superintendent's Student Advisory Council met monthly throughout the 2023-2024 school year to advise CBE senior leadership on the importance of student voice and student leadership initiatives. The Council consisted of grade 11 and 12 students from each high school. Many CSSAC students also attended the high school Student Well-Being Symposium in February, which provided attendees with intentional learning regarding ways student voice can build and sustain a culture of well-being within school communities.

What We Did

Professional Learning

- Indigenous Education Diversity and Learning Support Advisors to support staff with cultural protocols, relevant strategies and wise practices to engage and sustain relationships with Indigenous families and community.
- Facilitated schools attending SAIT skilled trades programming including Jill of All Trades and Aviation Day.
- Languages symposium in partnership with the University of Calgary, McGill University, Canadian Association of Second Language Teachers (CASLT), Association Canadienne des professionnels de l'immersion (ACPI), Canadian Parents for French (CPF), Alberta Education Chinese Consortia, Alberta Education Spanish Consortia, Alberta Education German Consortia, and Edmonton Catholic School District.

Structures and Processes

- Develop and implement sustainable, engaging model for continuation of Minecraft design challenge. The third year of the system-wide Minecraft design challenge brought the opportunity for students to enhance their learning through significant collaboration between CBE, Microsoft, The City of Calgary, and the Calgary Public Library (CPL).
- Designed and implemented a welcoming process for Indigenous Elders, Knowledge Keepers, and community resources (individuals and agencies) to offer relevant and authentic resources to schools.
- Drafted onboarding session for new industry and community partners offering Unique Pathways Exploratory programming for CBE students.
- Establish a Bow River Languages Institute (BRLI) committee with representation from each school district to organize future professional learning initiatives and to discuss the needs and goals of each division.
- A shared position between CBE and CAREERS Next Gen in the form of a 1.0 FTE teacher (Off-campus Coordinator) allows for the streamlining of processes and support for high schools in navigating career internships and the Registered Apprenticeship Program.

Resources

- Master agreement with SAIT to support programming, including Unique Pathways programming (Dual Credit & Exploratory), and Off-site activities such as Jill of All Trades, Aviation Day and Turning Points and supported the development of Exploring Skilled Trades, a comprehensive online resource in partnership with SAIT.
- Designed and implemented Ao'takii, an Indigenous Cultural Supports Circle that provides staff with information and access to Indigenous Elders, Knowledge Keepers, dancers, drummers, and additional community members. Revise the Indigenous Education – Cultural Protocols document.

- Continued working with Tsuu'tina Nation to update the Education Services Agreement (ESA) to support Tsuu'tina Nation students attending CBE schools.
- Finalized the Bow River Languages Institute HUB project through the Official Languages in Education Program.

What We Measured

For additional information, refer to [Appendix D | Glossary](#), [Appendix E | Measures Used in the AERR](#) and [Appendix F | Alberta Education Assurance Measure Results](#).

Local Measure

Student Voice Feedback

Student Voice Feedback

In December 2023, The Chief Superintendent's Student Advisory Council were engaged to provide feedback and observations about the priorities most significant from them to define the 2024-2027 Education Plan.

Students began by reviewing the three priorities identified in the 2021-2024 Ed Plan. After ranking a series of criteria, the following themes were identified:

Percentage of agreement with identified priorities*

Themes	Percentage Agreement
Achievement	
Being provided with multiple opportunities for how they choose to demonstrate their knowledge	68.4%
Receiving written feedback/comments on assignments which indicate specific areas of strength and areas of improvement	78.9%
Being supported to feel confident and prepared for assessments	73.7%
Equity	
Students receive the supports they need to be successful in their courses	94.7%
Students are engaged in demonstrating Truth and Reconciliation in their school context	57.9%
Indigenous ways of being, belonging, doing and knowing are woven into the school and classroom environment	57.9%
Well-Being	
Students feel welcomed, cared for, respected, and safe at school	100%
Students have the opportunity to receive mental health supports at school	73.7%
Students have the opportunity to share their feedback and suggestions about improving their school improvement with school leaders	78.9%

* Top three priorities from each theme shared here

In considering potential priorities for the 2024-2027 Education Plan, students provided suggestions and ideas. Key themes have been identified below.

2024-2027 Education Plan suggestions and themes

Identified priority	Descriptors
Learning Strategies	Intentional teaching of learning strategies, how to deal with emotions, building student/teacher relationships, identifying a "go to" adult at school, building study habits, shorter classes/slower pace, creating opportunities for personalization, offering alternative assignments,

	variety in demonstration of knowledge, learning how to advocate for needs, diversify learning, increase office hour availability for teachers
Well-Being/Mental Health	Focused surveys, opportunities for connection, relationships with guidance counsellors, student/teacher relationships, teacher representation (cultures/races/ethnicities), flexibility, visibility of resources, accommodation process, work/life balance, open and productive conversations with staff, safe spaces, access to universal washroom and change spaces, intentional teaching of physical health and habits, addressing bullying
Support systems	Mandatory regular check ins with a supportive adult, peer help groups, encouraging connections with guidance counsellors, engagement in homerooms, student/teacher relationships, tutorials offered at a variety of times during the day, building peer relationships, well-being specialists in schools, safety in transportation to and from school as well as at school, regulation spaces
Advocacy	Advocating for student voice, creating safe spaces, having check in opportunities with adults, intentional teaching of how to advocate for self, creating events dedicated to highlighting student voice, creating environments that invite advocacy and communication, having 1 on 1 sessions with guidance counsellors once a month, providing more options for student advocacy, focus on teacher approachability, record website traffic for resources posted on school websites

Assurance Domain

Governance

Local Measure

Engagement

Local Measure

Elders Advisory

Required AEAM

Assurance Survey
Parental Involvement

Operational Expectations 8 indicators | Communicating and Engaging with the Public

The data for the [OE-8 indicators](#) demonstrates compliance and commitment to communicating and engaging with the public.

Elder Advisory Council

The Chief Superintendent and other system leaders met formally with the CBE Elder Advisory Council four times during the 2023-24 school year, while the Indigenous Education Team worked alongside many Indigenous Elders and community members to support continued implementation of the Indigenous Education Holistic Lifelong Learning Framework. Two key topics over the course of the school year included the CBE Land Acknowledgement and the structure of the Elder Advisory Council.

Alberta Education Assurance (AEA) Survey: Parental Involvement

For the results by parent and teacher, refer to [Appendix G | AEA Survey Results](#).

Percentage of agreement with the suite of questions tied to the measure

Assurance Domain	Measure	The Calgary School Division			Alberta			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Governance	Parental Involvement	76.5	76.8	77	79.5	79.1	78.9	Intermediate	Maintained	Acceptable

Local Measure

Post-secondary and industry access

Registration in and completion of dual credit courses, off-campus, apprenticeship opportunities or number of students participating in exploratory pathways

Opportunities	Registration N	Final Mark \geq 50% N	Rate of Success %
Apprenticeship	2089	2089	100
Registered Apprenticeship Program*	147	147	100
Dual Credit	402	372	93
Exploratory	150	148	99
Work Experience	1342	1342	100
Off-Campus	3983	3951	99

* Registered Apprentice Programs are considered a subset of Apprentice Programs

Local Measure

Community programs and services

Number of School Connections YYC bookings in CBE schools

The City of Calgary explains:

School Connections YYC connects schools with community-based organizations to access available space in schools for programs and services to support students and families.

The City of Calgary has collaborated with The Calgary Board of Education and Calgary Catholic School District to create the new School Connections YYC (SCYYC) framework. SCYYC replaces Access 3-6.

(Retrieved Oct 28, 2024, from School Connections YYC

<https://www.calgary.ca/communities/school-connections-yyc.html>)

In the 2023-24 school year, there were 3241 SCYYC bookings in CBE schools. These bookings represent use of 52 different CBE schools.

What We Noticed

Celebrate

Making Relatives with Indigenous Elders and Knowledge Keepers

- Elders and Knowledge Keepers on the Elder Advisory Council (EAC) continue to share positive feedback on our efforts to support Indigenous student well-being and education for all. We are also building relationships with additional Elders and Knowledge Keepers interested in joining the EAC.

Student Participation and Success in Dual Credit, Exploratory and Registered Apprenticeship Programs (RAP)

- A total of 402 students participated in Dual Credit programs, with 372 (93%) successfully completing them. These students completed 1,066 courses, earning 3,171 credits toward high school completion.
- Of 150 students in the Exploratory programs, 148 (99%) successfully completed the program, earning 616 credits in Work Experience and CTS. Across both Dual Credit and Exploratory programs, 96% completed successfully, with 93% of respondents reporting a smooth transition to post-secondary or industry.
- Increased support of Off-campus Education and RAP in CBE high schools.

Technology-enabled Student-community Learning

- Baseline data was gathered from the first year of the mandatory CBE Student Survey questions related to use of learning technologies and understanding of digital citizenship.
- 7,037 students from 120 schools participated in the Minecraft Design Challenge.

New Communications Processes Provide Greater Transparency

- Survey results indicated that parents appreciated content and delivery CBE Connections, a new parent/guardian online newsletter.

Areas for Growth

Continued Fostering of Effective Relationships

- Cultivate ethical relations with local Indigenous communities, Indigenous Knowledge Keepers, Indigenous scholars, Indigenous artists and Indigenous Elders to support teachers and student learning in CTF, CTS and Fine and Performing Arts.
- Foster effective relationships with community experts in sustainable energy and renewable resources to inform best practices for CTF, CTS, and Fine and Performing Arts teachers, benefiting student learning.
- Build on the success of the annual CT Education conference, in partnership with Calgary Catholic School Division and Calgary Regional Consortium, to diversify professional learning. Sessions will align with the CBE Indigenous Education Holistic Lifelong Learning, Wellbeing, and Sustainability Frameworks, strengthening professional capacities.
- Expand the industry partner network in support of Unique Pathways programming, focusing on Exploratory opportunities for students.

Expanding technology-enabled student-community learning

- Partnerships with Microsoft, SMART, The City of Calgary, and CPL can continue to strengthen. After three successful years, we aim to create a more sustainable, flexible model for design challenges. We will also focus on improving relationship management with key partners. However, participation in the Minecraft Design Challenge has declined.
- Continue to track baseline data from CBE Student Survey questions related to use of learning technologies and understanding of digital citizenship and adjust system supports based on student needs.

Transitions and Mentorships through CSSAC

- Given the nature of students graduating and new members joining the council, there is an identified need for transition plans for students and providing opportunities for current CSSAC members to mentor new members.

Our Next Steps

- **Professional Learning**
 - Staff will be invited to participate in professional learning sessions to support their learning and work with Indigenous Elders and Knowledge Keepers using Ao'takii Circle of Supports.

- **Structures and Processes**

- Continue developing programming in collaboration with SAIT for grade 11 and 12 students in the Digital Futures Pathway Collegiate, while polling students on their technology interests to inform the creation of new dual credit opportunities.
- Develop a sustainable plan for technology-supported design challenges, including effective management of partners like Microsoft, The City of Calgary, Indigenous Elders, and CPL.
- Use baseline data from the CBE Student Survey on learning technologies and digital citizenship to inform decisions on supports, professional learning, and priorities.

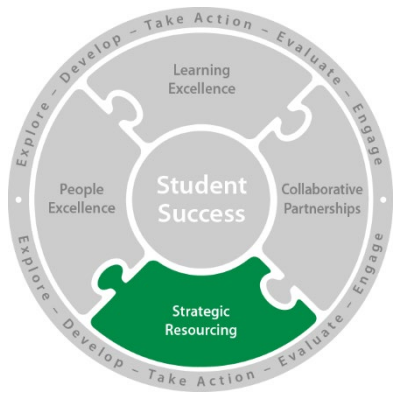
- **Resources**

- [Off-campus Education Handbook](#)
- [Alberta Dual Credit Framework](#)
- [Alberta Dual Credit Implementation Guide](#)

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Strategic Resourcing



Goal | Allocate resources to support student success

Key Outcome: CBE optimizes available financial, people and physical resources in support of student and system success

Context

The CBE is dedicated to the responsible allocation of resources while continually striving for innovative and efficient processes. Every resource is leveraged to promote equity, enhance student achievement, and support the well-being of all students. Three examples of where system resources were allocated strategically for the benefit of learners include technology for learning, complementary curriculum and language program initiatives.

Access to, and understanding of, learning technologies continues to be a CBE priority. Using an equity lens, access to learning technologies was increased to support blended and online learning, student engagement, and students with special education needs. Internal processes were developed to support the selection and purchase of learning resources and new curriculum implementation.

The Complementary Curriculum and Pathways team supports a diverse range of Career and Technology Foundations, Career and Technology Studies, Off-campus Education and Fine and Performing Arts specialized environments within and external to our schools. Supporting staff and schools with strategic, system directed resourcing support and direction ensures efficient and consistent operation of these diverse learning environments.

The Languages Department utilizes its funding to strategically enhance resources that build capacity among teachers. A primary focus is to support the onboarding of new language teachers and new language leaders, cultivate their success, and strengthen the skills of all language educators.

What We Did

- **Professional Learning**
 - Coordination of system professional learning day (April 19, 2024) where CTF, CTS, and Fine and Performing Arts teachers were encouraged to share their expertise with colleagues.

Assurance Domain

Governance

- Supported four iPad professional learning sessions in collaboration with Inclusive Education for special education environments with an impact on 96 schools.

▪ Structures and Processes

- Piloted new school financial management framework piloted in 2023-24.
- Developed a long-term strategy, resources, and processes for the selection, purchase, and management of curriculum-related learning resources across the CBE including a Request for Proposal (RFP) process for a Learning Management System collaboration across service units.
- The documentation of the location and condition of CTF/S locations advanced, with work commencing on the development of a rating system to guide prioritization of CTF/S maintenance, renewal and capital projects.
- Created Emergency Complementary Equipment Replacement Fund (ECEE) to support the emergent replacement of essential equipment in specialized teaching environments
- Drafted onboarding session for new industry and community partners offering Unique Pathways Exploratory programming for CBE students
- Co-creation and facilitation of the CBE Construction Institute in partnership with Chinook Learning to support teacher and educational assistant professional learning at a more affordable cost with the support of experienced high school teachers to lead the learning sessions to benefit student learning, specifically within CTF Technology cluster
- Organized a criteria-based process for schools to access OLEP funds to support French language priorities, including school projects, coaching, and Languages PIF to improve staff language proficiency and pedagogy.
- Established Communities of Practice in support of New Languages Teachers (NLT) and New Language Leaders (NLL) and Monthly Language Leadership Professional Learning meetings for administrators through the Languages Leadership Group (LLG).
- Improved Language Course Challenge system with Language Course Challenge Guide for students, families, and schools.
- Network security and infrastructure resources and professional learning.

▪ Resources

- Resources and technology purchased to provide students in Specialized Classes with applicable technology for communication and learning support through capital budget and Low-Incidence Specialized Services grant.
- Software Asset Management (SAM) enhancements based on user feedback to increase usability and efficiency.

- Resource Booking System implementation to facilitate schools in managing and signing out technology and other resources.
- Academic Integrity Tool to support teachers and students in understanding copyright and improving assessment practices.

What We Measured

For additional information, refer to [Appendix D | Glossary](#), [Appendix E | Measures Used in the AERR](#) and [Appendix F | Alberta Education Assurance Measure Results](#).

Local Measure

Financial Health

Financial Health Matrix

Through the Financial Health Matrix, administration provides the Board of Trustees and the community with summary information about the CBE's financial health and any risks related to achieving its Results policies and outcomes set out in the CBE's Education Plan.

The matrix is included in the Fourth Quarter Budget Variance Analysis Report << INSERT LINK HERE >>.

Required Local Component

Audited Financial Statements

School boards must include a web link to the Audited Financial Statements (AFS) and related unaudited schedules and a web link to the provincial roll up of AFS information: <https://www.alberta.ca/k12-education-financial-statements.aspx>.

Audited Financial Statements

CBE's Financial Results CBE's Financial Results for the year ended August 31, 2024, including the audited financial statements: << INSERT LINK HERE >>.

Provincial K to 12 education financial statements, include combined statements, summary reports, and school authority audited financial statements: <https://www.alberta.ca/k-12-education-financial-statements.aspx>.

Required AEAM

Budget-Actual Comparison

School authorities (school boards & charter schools only) report the "Total Expenses" line from the Variance Analysis schedule comparing and explaining the difference in the amount budgeted for 2022/2023, the actual spent and the variance (in both amount and %).

Budget-Actual Comparison

The Fourth Quarter Budget Variance Report provides total expenses budgeted for, the actual expenses incurred as well as the variance as a dollar amount and percentage.

Please refer to: << INSERT LINK HERE >>

Local Measure

Budget

Annual Budget submitted to Alberta Education

The CBE's 2023-24 budget demonstrates its commitment to student achievement, equity and well-being through effective budget management, financial planning and transparency. It provides a clear roadmap for a sustainable financial future for the organization.

At Calgary Board of Education, budget development is a multi-step process. In February 2022, the Government of Alberta provided all school boards with preliminary funding information in [Budget 2023](#).

CBE Administration presented the [Budget Assumptions Report \(BAR\)](#) to the Board of Trustees on April 4, 2023. On April 25, 2023, the CBE received the Alberta Education funding commitment letter and [updated funding profile](#).

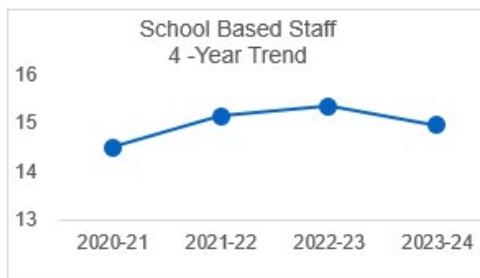
The Board of Trustees approved the [2023-24 budget](#) at a public meeting on May 30, 2023. The \$1.5 billion budget supports the operation of an expected 251 schools and 138,000 students.

As required by law, the 2023-24 budget is balanced.

Local Measure

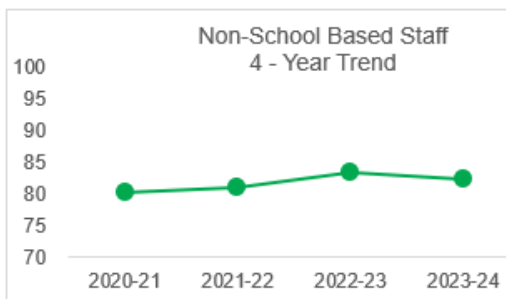
Student to Staff

Students to school-based staff ratio



Note | The term “school-based staff” includes certificated staff such as Principals, Teachers, and Learning Leaders as well as non-certificated school-based staff including roles such as educational assistants, library assistants, school secretaries, and behaviour support workers.

Students to non school-based staff ratio



Note | The term “non school-based staff” includes staff in service units who work directly in schools, such as facility operations staff, trades staff, centrally managed school supports including school technology support specialists, psychologists, speech-language pathologists and the range of other supporting professionals.

Local Measure

Ratio of devices

Ratio of student devices to students

Ratios of devices based on September 30, 2023 Student Enrolment Data

Summary Measure	Percentage
# of Students	138,244
# of Student Devices	65,974
Device to Student Ratio	2.10
Student to Device Ratio	0.48

Count of student devices by type

Student Device Type	Count
Chromebooks	28453
Macs	11055
Windows	12764
iPads	13702
Total	65974

There are 0.48 devices per student; said another way, there are 2.10 students for each device. This ratio is as of Sep 30, 2023, and includes iPads, laptops, desktops, and Chromebooks configured as student devices that are in CBE's inventory, regardless of the age of the device with Chromebooks making up 43.3% of student devices.

The ratio provided does not identify the funding source, so these devices may have been acquired through a variety of means. CBE provides centralized funding to schools to ensure they can meet a supported ratio of devices to students. We take an equity-based approach to ensure a minimum level of access to technology at every school.

CBE Student Survey

Percentage of agreement with the suite of questions tied to each summary measure

Summary Measure	Percentage
Learning Technology Summary	90.5
Technological Communication Summary	86.6
Technological Critical Thinking Summary	73.5

Local Measure

CBE Student Survey

Local Measure

Alberta Education Utilization Rate

Number of schools operating below 85% utilization

Under the provincial funding model, schools that are 85 per cent utilized receive maximum operational and maintenance dollars (O&M). Changes to O&M funding guidelines impact CBE's ability to operate schools with a utilization rate lower than 85 per cent ([Three-Year System Student Accommodation Plan](#)).

There were 80 schools operating below 85 per cent utilization in 2023-24, an improvement of 39 fewer schools from the previous school year.

Refer to [Appendix M | School Space Allocation: Utilized and Underutilized Space](#) for information regarding Alberta Education's school unitization rate and funding to school authorities and to CBE's public webpage, [Three-Year System Student Accommodation Plan \(SSAP\)](#) for more information.

What We Noticed

Celebrate

Increase access to technology for students

- Changed the Technology Evergreen Program to move away from a strict 3:1 student device count to a more flexible funding per student model, allowing schools to have greater flexibility in selecting supported technology that best meets their needs including improving the student to device ratios.
- An additional 502 iPads and Chromebooks were purchased for students in Specialized Classes through the Capital Budget Project.
- A Low Incidence Supports and Services grant funded 250 Advanced Augmentative Communication applications in order to support students with communication devices and an addition 15 iPads with peripherals for lending to schools.
- 109 teachers and support staff in Complex Needs classes participated in a 4-part learning series on the foundational accessibility of using an IPAD to support communication in the classroom.

Improved Ratios for Staff to Students

- Student to School Staff ratio improved from 2022-23.

Successful Financial Pilot Program

- Successful pilot of bookkeepers in Area 5 to reduce the administrative burden on schools and to enhance transparency of financial transactions.

Support for Language Program and Language Teachers

- 22 French immersion schools submitted 25 projects, with some becoming multi-year initiatives. 40 teachers participated in the ACPI's language program, and 21 received a Language Professional Improvement Fellowship (LPIF), distributing \$385 124 in funding.

Areas for Growth

Continued work on school supports, technology infrastructure, and learning resources

- Continue to develop a systematic approach to determining the long-term needs and priorities for maintaining, reallocating, removing and upgrading CTF/S facilities across the CBE.
- Revision of timelines associated with the evergreening process for school-based technology evergreening to take place earlier in the school year, so schools can benefit from the replacement technology sooner.
- Continued access to Specialized Technology for students with identified Special Education needs.
- Support for schools and service units to implement Learning Resource processes for the selection, purchase, and management of curriculum-related learning resources.
- Ongoing work with network security and infrastructure.

Our Next Steps

Professional Learning

- Schools will continue to be able to access Professional Learning from the Inclusive Education team to support the use of technology in relation to complex communication needs and low incidence.
- Complementary Curriculum and Pathways team will offer professional learning sessions for CTF, CTS and Fine and Performing Arts teachers to uplift the CBE frameworks of Literacy, Mathematics, Indigenous Education Holistic Lifelong Learning and Student Well-Being.

Structures and Processes

- Reformulate CBE's teaching and learning Software Asset Management (SAM) practice to create a software catalogue that balances the number of titles required to support outcomes of Learning Excellence while optimizing available financial, people and physical resources in support of student and system success. Includes the development of terms of reference, governance structure, secretariat, improvement roadmap, and accompanying activities for the improvement and sustainment of the practice.
- Continuation of a new school financial management framework piloted in 2023-24 to additional Areas.
- Continue to promote and support School-based OLEP projects, LPIF, language coaching and communities of practice.
- Implement an internal audit department to assist with assessing efficiencies and effectiveness within service unit.
- Implement Amazon Business as a purchasing system.
- Standardize RFX (Request for Proposal) and contract templates by category.

Resources

- Purchased an additional 367 devices to meet the ratios for students in Specialized Classes through the Capital Budget Project
- Continue to make Software Asset Management (SAM) enhancements based on user feedback and system priorities to increase usability and efficiency
- Implement the Resource Booking System to facilitate schools in managing and booking technology and other resources
- Maintenance and Renewal Plan
- Further work with network security and infrastructure is required for eSports. Professional learning and supports will continue in CBE high schools with expansion into middle schools



Appendices

Appendix A | Assurance Domains

Student Growth and Achievement	Teaching and Leading	Learning Supports	Governance	Local and Societal Context
<ul style="list-style-type: none"> refers to the ongoing progress students make in their learning, relative to identified provincial learning outcomes and consistent with their needs, interests and aspirations. <p>Public assurance occurs when the public has trust and confidence that students demonstrate citizenship, engage intellectually and grow continuously as learners.</p>	<ul style="list-style-type: none"> refers to teachers and leaders analyzing the learning context; attending to local and societal considerations; and applying the appropriate knowledge and abilities to make decisions resulting in quality teaching, leading and optimum learning for all. <p>Public assurance occurs when the public has trust and confidence that certificated teachers and certificated leaders demonstrate their respective professional practice standards</p>	<ul style="list-style-type: none"> refers to the mobilization of resources (including expertise, facilities, human and community services) required to demonstrate shared, system-wide responsibility for all children and students, and the application of these resources to ensure quality teaching and leading and optimum learning for all. <p>Public assurance occurs when the public has confidence that resources are managed effectively in establishing learning environments where local and societal context is recognized, diversity is embraced, a sense of belonging is emphasized and all students are welcomed, cared for, respected and safe.</p>	<ul style="list-style-type: none"> refers to the processes by which policy leaders attend to local and societal context; determine strategic direction; evaluate policy implementation; and manage fiscal resources to ensure learning supports, quality teaching and leading and optimum learning for all. <p>Public assurance occurs when the public has trust and confidence that policy leaders demonstrate stewardship of system resources with an emphasis on student success, generative community engagement, transparency and accountability.</p>	<ul style="list-style-type: none"> refers to the engagement practices of schools and communities, with support from the broader system, in identifying and responding to the learning needs, interests, aspirations and diverse cultural, social and economic circumstances of all students. <p>Public assurance occurs when the public has trust and confidence that the education system responds proactively to local and societal contexts.</p> <p>Processes and practices that enable attending to local and society context are woven throughout each of the other four domains.</p>

Key Elements	Key Elements	Key Elements	Key Elements	Key Elements
<ul style="list-style-type: none"> ▪ Students use ongoing assessment feedback to reflect continuously on their progress, identify strengths and areas of need and set new learning goals. ▪ Students achieve prescribed provincial learning outcomes, demonstrating strengths in literacy and numeracy. ▪ Students are active, healthy and well. ▪ Students apply knowledge, understanding and skills in real life contexts and situations. ▪ Students advance reconciliation by acquiring and applying foundational knowledge of First Nations, Métis and Inuit experiences. ▪ Students demonstrate understanding and respect for the uniqueness of all learners. 	<ul style="list-style-type: none"> ▪ Teachers and leaders respond with skill and competence to the unique learning needs, interests and cultural, social and economic circumstances of all. ▪ Teachers and leaders improve their professional practice through collaborative engagement in processes of growth, supervision and evaluation. ▪ Collaboration amongst teachers, leaders, students and their families, and other professionals enables optimum learning. ▪ All teachers and leaders are accountable to a standard of professional conduct and a standard of professional practice. ▪ University teacher education, university leadership education and on-going professional learning programs prepare teachers and leaders to meet the standards for professional practice. ▪ Teachers and leaders use a range of data arising from their practice to inform cycles of evidence based continuous learning. 	<ul style="list-style-type: none"> ▪ Learning environments are welcoming, caring, respectful and safe. ▪ Learning environments are adapted as necessary to meet learner needs, emphasizing a sense of belonging and high expectations for all. ▪ Education partners fulfil their respective roles with a shared understanding of an inclusive education system. ▪ Students and their families work in collaboration with education partners to support learning. ▪ The school community applies the resources needed to support First Nations, Métis and Inuit student achievement. ▪ Cross-ministry initiatives and wraparound services enhance conditions required for optimal learning. ▪ Infrastructure (e.g., technology and transportation services) supports learning and meets the needs of Alberta students and their families, staff and communities. 	<ul style="list-style-type: none"> ▪ Governors engage students and their families, staff and community members in the creation and ongoing implementation of a shared vision for student success. ▪ Legislation, policy and regulation provide clarity regarding the roles and responsibilities of education partners in matters of governance. ▪ Fiscal resources are allocated and managed in the interests of ensuring student success, in alignment with system goals and priorities and in accordance with all statutory, regulatory and disclosure requirements. ▪ Curriculum is relevant, clearly articulated and designed for implementation within local contexts. ▪ Governors in school authorities and in government employ a cycle of evidence-based continuous improvement to inform ongoing planning and priority setting, and to build capacity. 	<ul style="list-style-type: none"> ▪ Education partners anticipate local and societal needs and circumstances and respond with flexibility and understanding.

Appendix B | School Improvement Results Report Template

The 2023-24 School Improvement Results Report SIRR template included the following sections:

- Introduction
- Look Back 2022-23
 - Area(s) of Focus
 - Highlights
 - Professional Learning
 - Structures and Processes
 - Resources
 - What We Measured and Heard
 - What We Noticed
 - Celebrations
 - Areas for Growth
 - Alberta Education Assurance Measures (AEAM) Overall Summary

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Appendix C | School Development Plan Template

There were two 2023-24 School Development Plan (SDP) templates that schools could choose from:

Template 1 - Holistic

- Holistic Topic
- Data Story and Identified Area for Growth
- Professional Learning
- Structures and Processes
- Resources
- Teacher Actions
- Measures

Template 2 - Individual

- Literacy Area of Focus
- Data Story and Literacy Area for Improvement
 - Professional Learning
 - Structures and Processes
 - Resources
- Teacher Actions to Improve Literacy
- Literacy Improvement Measures
- Mathematics Area of Focus
- Data Story and Mathematics Area for Improvement
 - Professional Learning
 - Structures and Processes
 - Resources
- Teacher Actions to Improve Mathematics
- Mathematics Improvement Measures
- Well-Being Area of Focus
- Data Story and Well-Being Area for Improvement
 - Professional Learning
 - Structures and Processes
 - Resources
- Teacher Actions to Improve Well-being
- Well-being Improvement Measures

Appendix D | Glossary

Cohorts

All: the entire set of students included in the data set for a specific result.

English as an Additional Language Learner: This cohort only includes those students who have been assessed as needing English as a second language learning support and assigned the corresponding Alberta Education code.

Self-Identify as Indigenous: Legal guardians have the choice of identifying their child as Indigenous on the Student Registration Form (new students) or yearly Student Demographic Information Form (current students). Not every Indigenous student is identified as such by their legal guardian. Only students who have been self-identified are included in the results.

Students with Identified Special Education Needs: This cohort only includes those students who have been assessed and identified with a special education need and then assigned the corresponding Alberta Education special education code.

Note | students who are only identified as gifted and talented (i.e., only one code) are not included in this cohort.

Divisions

- 1: grades 1 to 3
- 2: grades 4 to 6
- 3: grades 7 to 9
- 4: grades 10 to 12

Well-Being

Hedonia (Hedonic well-being): Hedonia is the 'feel good' component of well-being associated with enjoyable experiences, being relaxed, or being engaged in exciting activities: "I like spending time doing social activities with friends"; "I prefer to spend time doing relaxing activities"; "I like doing activities that have a certain amount of risk."

Eudaimonia (Eudaimonic well-being): Eudaimonia conceives of well-being as getting to know one's true self, or 'daimon', and striving to be the best one can be. The core element is having a sense of purpose in life. It is "the development of a person's best potentials and their application in the fulfilment of personally expressive, self-concordant goals" (Waterman et al., 2010). "I feel satisfied with my life because I have a clear sense of purpose for my life." Eudemonic well-being is the feeling that comes when one is engaging in activities that are personally meaningful, making progress towards a goal, and achieving a goal with a high level of mastery (Benson & Scales, 2009; Ryan & Deci, 2001; Waterman, 1993; Waterman et al., 2010). "I feel satisfied with my life because I can engage in activities that are meaningful to me."

(Retrieved on Nov. 18, 2022, from: https://thelearningbar.com/wp-content/uploads/2020/11/Thriving_The-Learning-Bars-framework-for-assessing-student-well-being_Nov-2020.pdf)

Appendix E | Measures Used in AERR

This appendix includes definitions and information for some of the measures used in this report. Click on a link below to jump to the specific measure in the appendix.

[Alberta Education Assurance \(AEA\) Survey](#)

[Assessment of Foundational Reading Skills \(AFRS\)](#)

[Castles and Coltheart 3 \(CC3\)](#)

[CBE Student Survey](#)

[Early Years Evaluation - Teacher Assessment \(EYE-TA\)](#)

[English as Additional Language Learners \(EAL\) Benchmarks](#)

[High School Completion Rate \(3yr, 5yr\)](#)

[High School Completion | Alberta Education's Categories](#)

[Letter Name-Sound \(LeNS\)](#)

[Numeracy Screen Assessment](#)

[OurSCHOOL Survey](#)

[Reading Readiness Screening Tool \(RRST\)](#)

[School Development Plan](#)

Alberta Education Assurance (AEA) Survey

Every year, Alberta Education surveys students, their parents and all teachers on behalf of schools and school authorities to assess what is working well and where there is room for improvement. The survey asks students in grades 4, 7 and 10, and their parents, about their thoughts, feelings and experiences in school. The survey will be administered between January and March 2024. In some schools, all students in grades 4 and above and their parents will be surveyed.

Alberta's Assurance Framework requires school authorities across the province to report their performance according to a number of different measures that provide key information about how the education system is doing. A provincial survey allows all school authorities to be measured on the same things at the same time. ...Alberta Education's Assurance Framework provides the basis for accountability and public assurance in the Kindergarten to Grade 12 education system. To support the framework, school authorities report on their performance according to a number of different measures. This provides key information about how the education system is doing.

[\(Alberta Education Assurance Survey: Information for parents and guardians\)](#)

The following AEA Survey measures are included in this report:

Access to Supports and Services: The percentage of teachers, parents and students who agree that students have access to the appropriate supports and services at school.

Citizenship: Percentage of teachers, parents and students who are satisfied that students model the characteristics of active citizenship.

Education Quality: Percentage of teachers, parents and students satisfied with the overall quality of basic education.

In-Service Jurisdiction Needs: The percentage of teachers reporting that in the past 3-5 years the professional development and in-servicing received from the school authority has been focused, systematic and contributed significantly to their ongoing professional growth.

Parental Involvement: Percentage of teachers and parents satisfied with parental involvement in decisions about their child's education.

Program of Studies - At Risk Students: Percentage of teacher, parent and student agreement that programs for children at risk are easy to access and timely.

Program of Studies - Percentage of teachers, parents and students satisfied with the opportunity for students to receive a broad program of studies including fine arts, career, technology, and health and physical education.

School Improvement: Percentage of teacher, parents and students indicating that their school and schools in their jurisdiction have improved or stayed the same the last three years.

Student Learning Engagement: The percentage of teachers, parents and students who agree that students are engaged in their learning at school.

Welcoming, Caring, Respectful and Safe Learning Environments (WCRSLE): The percentage of teachers, parents and students who agree that their learning environments are welcoming, caring, respectful and safe.

For more information, refer to [Appendix F | Alberta Education Assurance Measure Results](#) and Alberta Education's [Assurance and accountability in Alberta's K to 12 education system](#) webpage.

Assessment of Foundational Reading Skills (AFRS)

In the 2023-2024 school year the Reading Readiness Screen Tool was updated to align with the most current early literacy assessment research. This new tool is called the Assessment of Foundational Reading Skills (AFRS). This updated diagnostic assessment tool was used in CBE in kindergarten classrooms in the 2023-2024 school year. The use of this tool continued to lay the foundation for district wide cohesive literacy assessment practices to inform evidence-based instruction.

The Assessment of Foundational Reading Skills provides early identification of foundational literacy skills focusing on phonemic awareness and phonics skills. Early identification of gaps in learning in these areas allows for targeted instruction and interventions which is proven to minimize the impact of reading difficulties, and in some cases prevents future reading and writing difficulties.

Castles and Coltheart 3 (CC3)

The Castles and Coltheart 3 (CC3) Test is based on the Castles and Coltheart Reading Test 2 (CC2) designed by researchers at Macquarie University, led by Professor Anne Castles, and adapted to CC3 by Professor Rauno Parrila at the Macquarie University Centre for Reading. The CC3 is designed to identify the nature of a student's reading difficulties. As such, it assesses a student's ability to recall familiar and irregular words (e.g., take, hand, island, cough), and their ability to sound out non-words (e.g., norf, framp, gurve) that were created specially for this assessment and are meant to be fictitious and without meaning. The Test Castle et Coltheart 3 (CC3) is also available in French. ([General Information Bulletin: Literacy and Numeracy Screening Assessments, 2024-2025](#))

For further information, see [Provincial Kindergarten to Grade 3 Literacy Screening Assessments LeNS and CC3 Interpretation Guide](#).

CBE Student Survey

The CBE Student Survey is an in-house survey administered to students in grades 5, 6, 8, 9, 11, 12. Questions are tied to the Indigenous Education Holistic Lifelong Learning Framework, Literacy Framework, Mathematics

Framework, Results 3 | Citizenship, Results 4 | Personal Development and Results 5 | Character. It is an opportunity for students to:

- report on themselves, their own abilities and their accomplishments; and
- take pride in what they have achieved.

English as an Additional Language Learner (EAL) Benchmarks

The *Alberta K-12 EAL Proficiency Benchmarks* is a language proficiency assessment, developed in Alberta, as an informal criterion-based assessment. It was designed for use by teachers of English as additional language learners and can be used to assess language proficiency in the classroom context.

For more information, see Supporting English as an Additional Language Learners:
<https://www.learnalberta.ca/content/eslapb/index.html>.

High School Completion Rate (HSCR)

Alberta Education calculates the rate at which Alberta students complete high school within three, four, and five years of starting Grade 10. The High School Completion rate is calculated by dividing the number of high school completers by the number of students in the Grade 10 Cohort, adjusted for attrition.

The Grade 10 Cohort used for the HSCR is comprised of first-time Grade 10 students:

- whom the government of Alberta has a responsibility to educate; and
- who can reasonably be expected to complete high school.

For more information, refer to [Appendix F | Alberta Education Assurance Measure Results](#) and [Student Outcomes Measures Based on the Grade 10 Cohort: methodology for rates calculation](#).

High School Completion | Alberta Education's Categories

- High School Diploma
- High School Equivalency Diploma
- Certificate of High School Achievement
- Post-Secondary Attendance
- Apprenticeship
- Academic Standing

A. High School Diploma

[Alberta High School Diploma Graduation requirements](#)

The requirements indicated below are the minimum requirements for a student to attain an Alberta High School Diploma. The requirements for entry into post-secondary institutions and workplaces may require additional and/or specific courses.

100 credits including the following:

- English Language Arts – 30-level (English Language Arts 30-1 or 30-2)
- Social Studies – 30-level (Social Studies 30-1 or 30-2)

- Mathematics – 20-level (Mathematics 20-1, Mathematics 20-2 or Mathematics 20-3)
 - Science – 20-level^o (Science 20, Science 24, Biology 20, Chemistry 20 or Physics 20)
 - Physical Education 10 (3 credits)^o
 - Career and Life Management (3 credits)^o
 - 10 credits in any combination from:
 - Career and Technology Studies (CTS) courses
 - Fine Arts courses
 - Second Languages courses
 - Physical Education 20 and/or 30
 - Knowledge and Employability courses
 - Registered Apprenticeship Program courses
 - Locally developed courses in CTS, fine arts, second languages or Knowledge and Employability occupational courses
 - 10 credits in any 30-level course (in addition to a 30-level English Language Arts and a 30-level Social Studies course as specified above)^o. These courses may include:
 - 30-level locally developed courses
 - Advanced level (3000 series) in Career and Technology Studies courses
 - 30-level Work Experience course^o
 - 30-level Knowledge and Employability courses
 - 30-level Registered Apprenticeship Program courses
 - 30-level Green Certificate Specialization courses
 - Special Projects 30
- ❶ The science requirement – Science 20 or 24, Biology 20, Chemistry 20 or Physics 20 – may also be met with the 10-credit combination of Science 14 and Science 10.
 - ❷ See information on exemption from the physical education requirement.
 - ❸ See information on exemption from the CALM requirement.
 - ❹ 30-level English language arts or 30-level social studies courses from a different course sequence may not be used to meet the 30-level course requirement.
 - ❺ Students may earn a maximum of 30 credits in Work Experience, but only 15 credits may be used to meet the 100-credit requirement for the Alberta High School Diploma.

Further Notes:

- Courses that are identified using a post-secondary institution (PSI) course code may be used to meet the diploma requirements of “10 credits in any combination from Career and Technology Studies (CTS) courses” and “10 credits in any 30-level course Advanced level (3000 series) in Career and Technology Studies courses.”
- For 30-level courses that have a diploma examination, the final course mark consists of a blend of the school-awarded mark (70%) and the diploma examination mark (30%).
- Only 5 high school credits for external learning may be used to meet the 100-credit requirement for the Alberta High School Diploma.

B. High School Equivalency Diploma

[High School Equivalency Diploma](#)

There are two options for achieving a High School Equivalency Diploma.

- Option 1 - A person 18 years or older as of September 1 of the current school year who is deficient in the credits needed for an Alberta High School Diploma, who has been out of school for at least 10 consecutive months and who wishes to obtain a High School Equivalency Diploma, should apply to the principal of a senior high school in the community. The principal will first confirm that the candidate has achieved 60 credits through classroom instruction in a school or other institution accredited by or acceptable to the Minister. For out-of-province students, refer to the Evaluation of Out-of-province/Out-of-country Educational Documents section.

The 60 credits will include:

- a high school course in mathematics (5 credits)
- a high school course in science (3 credits)
- English Language Arts 30-1 or 30-2 (5 credits) or Français 30-1 or 30-2 (5 credits)
- one other 30-level course, other than English language arts (5 credits)
- additional high school courses (42 credits)

If the student has met all of the requirements above, the principal will apply additional credits. Additional credits can be awarded in Provincial Approach to Student Information (PASI) for the following:

- additional high school courses
- a maximum of 15 credits for approved adult education courses offered by recognized agencies (e.g., public colleges, institutes of technology, extension divisions of universities, adult evening classes)
- a maximum of 15 credits for age, according to the following scale:
 - age 21–24 (inclusive) 5 credits
 - age 25–29 (inclusive) 10 credits
 - age 30 and over 15 credits
- a maximum of 5 credits for extensive travel
- a maximum of 5 credits for extensive reading

The student will be awarded the credential if the number of additional credits added to the minimum 60 credits gained through classroom instruction totals at least 100.

Copies of all necessary documents should be retained by the principal in accordance with school authority requirements.

Note | the credits for adult education, age, extensive travel and extensive reading cannot be used toward meeting the 100-credit requirement for the Alberta High School Diploma.

Option 2: A person who is 18 years or older who has been out of school for at least 10 consecutive months and who passes all 5 Canadian Adult Education Credential (CAEC)/Certificat canadien de l'éducation des adultes (CCÉA) subject tests will be granted a High School Equivalency Diploma. Certificate of High School Achievement

[Certificate of High School Achievement](#)

The requirements indicated in this chart are the minimum requirements for a student to attain a Certificate of High School Achievement. The requirements for entry into post-secondary institutions and workplaces may require additional and/or specific courses.

80 credits^o including the following:

- English Language Arts 20-2 OR 30-4
- Mathematics 10-3 OR 20-4
- Science 14 OR 20-4
- Social Studies 10-2 OR 20-4

- Physical Education 10 (3 credits)^o
- Career and Life Management (3 credits)^o
- 5 credits in:
 - 30-level Knowledge and Employability occupational course, or
 - advanced level (3000 series) in Career and Technology Studies courses^o, or
 - 30-level locally developed course with an occupational focus

AND

- 5 credits in:
 - 30-level Knowledge and Employability Workplace Practicum course, or
 - 30-level Work Experience course^o, or
 - 30-level Green Certificate course^o, or
 - Special Projects 30

OR

5 credits in a 30-level Registered Apprenticeship Program (RAP) course^o.

- ❶ To qualify for a Certificate of High School Achievement, students must successfully complete a minimum of one academic Knowledge and Employability course or be identified as a Knowledge and Employability student (710 code) within the 12 months previous to the awarding of the Certificate.
- ❷ See information on exemption from the physical education requirement.
- ❸ See information on exemption from the CALM requirement.
- ❹ Courses that are identified using a post-secondary institution (PSI) course code may be used to meet the certificate requirement of “5 credits in Advanced level (3000 series) in Career and Technology Studies courses.”
- ❺ Refer to the Off-campus Education Handbook for additional information.
- ❻ Refer to the Alberta Education website for additional Green Certificate information.
- ❼ Refer to the Off-campus Education Handbook for additional information.

C. Post-Secondary Attendance

[Student Outcomes Measures Based on the Grade 10 Cohort | Methodologies for Rates Calculation](#), p. 11

Students enrolled in a credit program in an Alberta post-secondary who have not achieved completion status through a High School Diploma, High School Equivalency Diploma, or Certificate of Achievement are considered non-credentialed high school completers. The information on post-secondary enrolments incorporates post-secondary Classification of Instructional Programs (CIP) coding to better identify students enrolled in programs not deemed to be post-secondary level (e.g., academic upgrading). Students in these programs are not considered completers for the purpose of this measure.

D. Apprenticeship

[Student Outcomes Measures Based on the Grade 10 Cohort | Methodologies for Rates Calculation](#), p. 11

Students registered in an apprenticeship program who have not achieved completion status through a High School Diploma, High School Equivalency Diploma, or Certificate of Achievement and are no longer registered in school are considered non-credentialed high school completers. The Alberta Student Number is

used to match students from the Grade 10 Cohort with the apprentices in Alberta Advanced Education's apprenticeship information system (ATOMS). Students in a Registered Apprenticeship Program (RAP) are excluded because they are still in high school. Students identified as both attending a post-secondary institution and having registered in an apprenticeship program are reported as attending a post-secondary institution.

E. Academic Standing

[Student Outcomes Measures Based on the Grade 10 Cohort | Methodologies for Rates Calculation](#), p. 11

Students who have not achieved completion status through a High School Diploma, High School Equivalency Diploma, or Certificate of Achievement have achieved academic standing if they have passed a minimum of five Grade 12 courses including a Language Arts diploma exam course and three other diploma exam courses. These students may be eligible for post-secondary entrance and some may be attending a post-secondary institution out of province.

Letter Name-Sound (LeNS)

The Letter Name-Sound (LeNS) Test, developed by Professor Rauno Parrila and Associate Professor Saskia Kohonen at the Macquarie University Centre for Reading. The LeNS assessment is designed to make sure that the child has the foundational phonics skills to develop into an independent reader. As such, it assesses a student's ability to sound out single letters and letter combinations (e.g., n, d, e, ch, ay, oa, oy). The Tests Nom et son des lettres (NSLe) is the equivalent in French to the LeNS Test. It was developed by Professor Alain Desrochers at the University of Ottawa. It assesses a student's ability to sound out single letters and French letter combinations (e.g., a, s, r, ou, ch, ain). ([General Information Bulletin: Literacy and Numeracy Screening Assessments, 2024-2025](#))

For further information, see [Provincial Kindergarten to Grade 3 Literacy Screening Assessments LeNS and CC3 Interpretation Guide](#).

Numeracy Screening Assessment

Provincial Numeracy Screening Assessments for Kindergarten to Grade 3 have been developed and used with permission by Dr. Heather Douglas, Dr. Chang Xu, Ph.D., and Dr. Jo-Anne LeFevre, Ph.D., Department of Cognitive Science, Carleton University Centre for Applied Cognitive Research, Carleton University. These assessments are rooted in current theory on mathematical cognition and development, and the results of these assessments can be used to help teachers identify and address gaps in their children's and students' foundational understanding of numbers. A set of numeracy intervention activities for each grade level is available for teachers to use as a resource to help these children and students. ([General Information Bulletin: Literacy and Numeracy Screening Assessments, 2024-2025](#))

For more information, see [Provincial Kindergarten to Grade 3 Numeracy Screening Assessments Interpretation Guide](#).

OurSCHOOL Survey

CBE administers The Learning Bar's OurSCHOOL Well-Being Survey in the fall to students in grades 4-12. Schools have the option to re-administer the survey in the spring.

The measures are developed by internationally renowned education researcher Dr. J. Douglas Willms in collaboration with subject-matter experts. All measures are based on the latest educational research and are rigorously tested to ensure that they produce reliable and valid results. The survey is focused on measuring the factors that have been proven to directly affect students' academic achievement, health and well-being, engagement and attainment. The survey uses leading indicator metrics that help you take timely action to prevent unwanted outcomes such as drop-out, disengagement or declining well-being before they happen.

There are two versions of the survey.

Grades 4 and 5 students have an opportunity to provide feedback on their sense of belonging, positive relationships, anxiety, feeling safe at school.

Grades 6-12 students have an opportunity to provide feedback on their sense of belonging, positive relationships, anxiety, depression, self-esteem, feeling safe at school, life satisfaction, general health, orientation to well-being, goal-oriented, self-regulation, cultural awareness.

The results of the survey are used at both the system and school levels to determine next steps in improving student well-being including specific instructional actions, supports and school processes.

School Development Plan

A school's development plan sets out what needs to be done including the identification of goals, key actions, key outcomes and measures based on the school's data. The school development plan alongside the school improvement results report captures the previous year's improvement story and the plan moving forward. The plan and report are posted to the school's website under the About Us > Our School tab.

For more information, refer to [Appendix C | School Development Plan Template](#).

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Appendix F | Alberta Education Assurance Measure Results

The Alberta Education Assurance Measures Overall Summary records the results for specific measures.

Current Result is from 2023-24 for all measures except for the following where the Current Result is from 2022-23:

3-year High School Completion

5-year High School Completion

Based on the year of the Current Result, the year(s) of other results are as follows:

Current Result	Prev Year Result	Prev 3 Year Average
2020-21	2019-20	2017-18, 2018-19, 2019-20
2021-22	2020-21	2018-19, 2019-20, 2020-21
2022-23	2021-22	2019-20, 2020-21, 2021-22
2023-24	2022-23	2020-21, 2021-22, 2022-23

The Measures fall into one of three types.

Achievement:

Diploma Examination (Diploma): Acceptable

Diploma Examination (Diploma): Excellence

Provincial Achievement Test (PAT): Acceptable

Provincial Achievement Test (PAT): Excellence

Alberta Education Assurance (AEA) Survey:

Access to Supports and Services

Citizenship

Education Quality

In-Service Jurisdiction Needs

Parental Involvement

Program of Studies

Program of Studies – At Risk Students

School Improvement

Student Learning Engagement

Welcoming, Caring, Respectful and Safe Learning Environments (WCRSLE)

Demographic:

3-year High School Completion

5-year High School Completion

Methodology Rate Calculation for Demographic Measures | Summary

The methodology for rate calculation varies by measure. For detailed information, refer to the “AEAM methodology documents” section of Alberta Education’s [Assurance and accountability in Alberta’s K to 12 education system](#) webpage.

High School Completion rates are based on the Grade 10 Cohort. Students are included in the Grade 10 Cohort in the first school year in which they have a Grade 10 registration as of September 30 and they remain attached to that school’s Cohort whether they remain registered at the school or not.

High School Completion Rate (3-year) is the percentage of students in the Grade 10 Cohort who have completed high school by the end of their third year, adjusted for attrition. High school completion is defined as:

- receiving an Alberta high school diploma, certificate of high school achievement or high school equivalency;
- entering a post-secondary level program at an Alberta post-secondary institution; registering in an Alberta apprenticeship program; or
- earning credit in a minimum of five grade 12 courses, including a Language Arts diploma exam course and three other diploma examination courses.

Alberta Education Evaluations: Achievement, Improvement and Overall

The Achievement Evaluation is based on a comparison of current year data to a set of standards, which remain consistent over time.

The Improvement Evaluation consists of comparing the current year result with the previous three-year average. A chi-square statistical test is used by Alberta Education to determine the significance of the improvement.

Note | A result is considered statistically significant when it was unlikely to have occurred. There are several statistical tests used to determine significance, including chi-square tests.

The Overall Evaluation combines the Achievement Evaluation and the Improvement Evaluation.

Impact of COVID-19 Pandemic on Provincial Assessments

Alberta Education included the following in the Fall 2024 school authority Alberta Education Assurance Measures Results reports:

Participation in the PATs and Diploma Exams was impacted by the COVID-19 pandemic from 2019/20 to 2021/22. School years 2019/20, 2020/21 and 2021/22 are not included in the rolling 3-year average. Caution should be used when interpreting trends over time

Impact of Security Breaches on Provincial Assessments

Alberta Education included the following in the Fall 2024 school authority Alberta Education Assurance Measures Results reports:

Security breaches occurred over the last few days of the 2021/22 PAT administration window. Students most likely impacted by these security breaches have been excluded from the provincial cohort. All students have been included in school and school authority reporting. Caution should be used when interpreting these results

How to Read the Alberta Education Assurance Measures Overall Summary

Achievement Evaluation

The Achievement Evaluation is based upon a comparison of Current Year data to a set of standards, which remain consistent over time. The Standards are calculated by taking the three-year average of baseline data for each measure across all school jurisdictions and calculating the 5th, 25th, 75th and 95th percentiles. Once calculated, these standards remain in place from year to year to allow for consistent planning and evaluation.

The table below shows the range of values defining the five Achievement Evaluation levels for each measure.

Required Assurance Measures

Measure	Very Low	Low	Intermediate	High	Very High
Citizenship	0.00 - 66.30	66.30 - 71.63	71.63 - 77.50	77.50 - 81.08	81.08 - 100.00
3-year High School Completion	0.00 - 65.95	65.95 - 74.10	74.10 - 84.79	84.79 - 89.00	89.00 - 100.00
5-year High School Completion	0.00 - 72.59	72.59 - 80.82	80.82 - 89.18	89.18 - 91.96	91.96 - 100.00
PAT6: Acceptable	0.00 - 58.97	58.97 - 68.15	68.15 - 76.62	76.62 - 83.55	83.55 - 100.00
PAT6: Excellence	0.00 - 7.30	7.30 - 12.45	12.45 - 19.08	19.08 - 30.09	30.09 - 100.00
PAT9: Acceptable	0.00 - 62.37	62.37 - 67.35	67.35 - 76.70	76.70 - 81.94	81.94 - 100.00
PAT9: Excellence	0.00 - 9.69	9.69 - 13.44	13.44 - 18.38	18.38 - 23.38	23.38 - 100.00
Diploma: Acceptable	0.00 - 71.45	71.45 - 78.34	78.34 - 84.76	84.76 - 87.95	87.95 - 100.00
Diploma: Excellence	0.00 - 9.55	9.55 - 12.59	12.59 - 19.38	19.38 - 23.20	23.20 - 100.00
Education Quality	0.00 - 80.94	80.94 - 84.23	84.23 - 87.23	87.23 - 89.60	89.60 - 100.00
Parental Involvement	0.00 - 70.76	70.76 - 74.58	74.58 - 78.50	78.50 - 82.30	82.30 - 100.00

Note

- For all measures: The range of values at each evaluation level is interpreted as greater than or equal to the lower value and less than the higher value. For the Very High evaluation level, values range from greater than or equal to the lower value to 100%.

Supplemental Assurance Measures

Measure	Very Low	Low	Intermediate	High	Very High
In-Service Jurisdiction Needs	0.00 - 76.10	76.10 - 82.23	82.23 - 88.14	88.14 - 91.80	91.80 - 100.00
Program of Studies	0.00 - 66.31	66.31 - 72.65	72.65 - 78.43	78.43 - 81.59	81.59 - 100.00
Program of Studies - At Risk Students	0.00 - 79.62	79.62 - 83.27	83.27 - 86.63	86.63 - 90.44	90.44 - 100.00
School Improvement	0.00 - 65.25	65.25 - 70.85	70.85 - 76.28	76.28 - 80.41	80.41 - 100.00

Note

- For all measures: The range of values at each evaluation level is interpreted as greater than or equal to the lower value and less than the higher value. For the Very High evaluation level, values range from greater than or equal to the lower value to 100%.

Diploma Examinations

Course	Measure	Very Low	Low	Intermediate	High	Very High
English Lang Arts 30-1	Acceptable Standard	0.00 - 81.51	81.51 - 85.05	85.05 - 90.15	90.15 - 94.10	94.10 - 100.00
	Standard of Excellence	0.00 - 2.28	2.28 - 6.43	6.43 - 11.18	11.18 - 15.71	15.71 - 100.00
English Lang Arts 30-2	Acceptable Standard	0.00 - 81.90	81.90 - 88.81	88.81 - 94.35	94.35 - 97.10	97.10 - 100.00
	Standard of Excellence	0.00 - 3.70	3.70 - 8.52	8.52 - 14.55	14.55 - 18.92	18.92 - 100.00
French Lang Arts 30-1	Acceptable Standard	0.00 - 78.73	78.73 - 92.86	92.86 - 100.00	100.00 - 100.00	100.00 - 100.00
	Standard of Excellence	0.00 - 0.00	0.00 - 5.21	5.21 - 16.67	16.67 - 23.04	23.04 - 100.00
Social Studies 30-1	Acceptable Standard	0.00 - 69.65	69.65 - 80.38	80.38 - 87.98	87.98 - 95.79	95.79 - 100.00
	Standard of Excellence	0.00 - 2.27	2.27 - 8.63	8.63 - 14.51	14.51 - 19.76	19.76 - 100.00
Social Studies 30-2	Acceptable Standard	0.00 - 71.97	71.97 - 79.85	79.85 - 87.56	87.56 - 91.42	91.42 - 100.00
	Standard of Excellence	0.00 - 3.94	3.94 - 8.65	8.65 - 14.07	14.07 - 23.34	23.34 - 100.00
Biology 30	Acceptable Standard	0.00 - 68.26	68.26 - 79.41	79.41 - 85.59	85.59 - 92.33	92.33 - 100.00
	Standard of Excellence	0.00 - 10.75	10.75 - 21.84	21.84 - 29.26	29.26 - 33.42	33.42 - 100.00
Chemistry 30	Acceptable Standard	0.00 - 58.10	58.10 - 69.51	69.51 - 80.34	80.34 - 84.74	84.74 - 100.00
	Standard of Excellence	0.00 - 11.22	11.22 - 20.47	20.47 - 30.47	30.47 - 35.07	35.07 - 100.00
Physics 30	Acceptable Standard	0.00 - 50.06	50.06 - 71.77	71.77 - 83.00	83.00 - 88.67	88.67 - 100.00
	Standard of Excellence	0.00 - 5.61	5.61 - 18.10	18.10 - 31.88	31.88 - 41.10	41.10 - 100.00
Science 30	Acceptable Standard	0.00 - 64.19	64.19 - 77.66	77.66 - 86.33	86.33 - 98.50	98.50 - 100.00
	Standard of Excellence	0.00 - 0.00	0.00 - 14.69	14.69 - 25.03	25.03 - 38.93	38.93 - 100.00

Notes |

- 1 | The range of values at each evaluation level is interpreted as greater than or equal to the lower value, and less than the higher value. For the Very High evaluation level, values range from greater than or equal to the lower value to 100%.
- 2 | Achievement Evaluation is not calculated for courses that do not have sufficient data available, either due to too few jurisdictions offering the course or because of changes in examinations.

Provincial Achievement Tests

Course	Measure	Very Low	Low	Intermediate	High	Very High
French Lang Arts 6 année	Acceptable Standard	0.00 - 41.69	41.69 - 73.54	73.54 - 92.32	92.32 - 97.93	97.93 - 100.00
	Standard of Excellence	0.00 - 2.72	2.72 - 8.13	8.13 - 15.29	15.29 - 23.86	23.86 - 100.00
Science 6	Acceptable Standard	0.00 - 60.36	60.36 - 78.51	78.51 - 86.46	86.46 - 90.64	90.64 - 100.00
	Standard of Excellence	0.00 - 11.74	11.74 - 17.42	17.42 - 25.34	25.34 - 34.31	34.31 - 100.00
Social Studies 6	Acceptable Standard	0.00 - 58.97	58.97 - 68.15	68.15 - 76.62	76.62 - 83.55	83.55 - 100.00
	Standard of Excellence	0.00 - 7.30	7.30 - 12.45	12.45 - 19.08	19.08 - 30.09	30.09 - 100.00
English Lang Arts 9	Acceptable Standard	0.00 - 63.55	63.55 - 75.66	75.66 - 83.70	83.70 - 90.27	90.27 - 100.00
	Standard of Excellence	0.00 - 5.96	5.96 - 9.43	9.43 - 14.72	14.72 - 20.46	20.46 - 100.00
K&E English Lang Arts 9	Acceptable Standard	0.00 - 29.97	29.97 - 53.86	53.86 - 76.19	76.19 - 91.85	91.85 - 100.00
	Standard of Excellence	0.00 - 0.00	0.00 - 0.30	0.30 - 10.00	10.00 - 20.31	20.31 - 100.00
French Lang Arts 9 année	Acceptable Standard	0.00 - 67.59	67.59 - 81.33	81.33 - 92.06	92.06 - 97.26	97.26 - 100.00
	Standard of Excellence	0.00 - 1.67	1.67 - 6.81	6.81 - 17.11	17.11 - 28.68	28.68 - 100.00
Mathematics 9	Acceptable Standard	0.00 - 52.42	52.42 - 60.73	60.73 - 73.88	73.88 - 78.00	78.00 - 100.00
	Standard of Excellence	0.00 - 8.18	8.18 - 12.49	12.49 - 18.10	18.10 - 24.07	24.07 - 100.00
K&E Mathematics 9	Acceptable Standard	0.00 - 28.14	28.14 - 53.85	53.85 - 75.83	75.83 - 94.44	94.44 - 100.00
	Standard of Excellence	0.00 - 0.00	0.00 - 6.07	6.07 - 20.43	20.43 - 31.67	31.67 - 100.00
Science 9	Acceptable Standard	0.00 - 50.57	50.57 - 60.14	60.14 - 72.50	72.50 - 76.89	76.89 - 100.00
	Standard of Excellence	0.00 - 3.39	3.39 - 6.71	6.71 - 11.81	11.81 - 15.85	15.85 - 100.00
K&E Science 9	Acceptable Standard	0.00 - 38.75	38.75 - 59.30	59.30 - 78.33	78.33 - 87.58	87.58 - 100.00
	Standard of Excellence	0.00 - 0.00	0.00 - 7.47	7.47 - 21.41	21.41 - 40.82	40.82 - 100.00
Social Studies 9	Acceptable Standard	0.00 - 56.26	56.26 - 62.27	62.27 - 74.04	74.04 - 79.85	79.85 - 100.00
	Standard of Excellence	0.00 - 10.03	10.03 - 12.78	12.78 - 19.76	19.76 - 24.03	24.03 - 100.00
K&E Social Studies 9	Acceptable Standard	0.00 - 38.79	38.79 - 53.82	53.82 - 72.42	72.42 - 84.88	84.88 - 100.00
	Standard of Excellence	0.00 - 0.00	0.00 - 5.71	5.71 - 17.19	17.19 - 36.26	36.26 - 100.00

Notes |

- 1 | The range of values at each evaluation level is interpreted as greater than or equal to the lower value, and less than the higher value. For the Very High evaluation level, values range from greater than or equal to the lower value to 100%.
- 2 | Achievement Evaluation is not calculated for courses that do not have sufficient data available, either due to too few jurisdictions offering the course or because of changes in tests.

Improvement Table

For each jurisdiction, the Improvement Evaluation consists of comparing the Current Year result for each measure with the previous three-year average. A chi-square statistical test is used to determine the significance of the improvement. This test takes into account the size of the jurisdiction in the calculation to make improvement evaluation fair across jurisdictions of different sizes.

The table below shows the definition of the five Improvement Evaluation levels based upon the chi-square result.

Evaluation Category	Chi-Square Range
Declined Significantly	3.84 + (current < previous 3-year average)
Declined	1.00 - 3.83 (current < previous 3-year average)
Maintained	less than 1.00
Improved	1.00 - 3.83 (current > previous 3-year average)
Improved Significantly	3.84 + (current > previous 3-year average)

Overall Evaluation Table

The overall evaluation combines the Achievement Evaluation and the Improvement Evaluation. The table below illustrates how the Achievement and Improvement Evaluations are combined to get the Overall Evaluation.

Improvement	Achievement				
	Very High	High	Intermediate	Low	Very Low
Improved Significantly	Excellent	Good	Good	Good	Acceptable
Improved	Excellent	Good	Good	Acceptable	Issue
Maintained	Excellent	Good	Acceptable	Issue	Concern
Declined	Good	Acceptable	Issue	Issue	Concern
Declined Significantly	Acceptable	Issue	Issue	Concern	Concern

Additional Notes

- 1 | Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
- 2 | Caution should be used when interpreting high school completion rate results over time, as participation in the 2019/20 to 2021/22 Diploma Exams was impacted by the COVID-19 pandemic. In the absence of Diploma Exams, achievement level of diploma courses were determined solely by school-awarded marks.
- 3 | Aggregated Grade 6 PAT results are based upon a weighted average of percent meeting standards (Acceptable, Excellence). The weights are the number of students enrolled in each Grade 6 course. Courses included: Social Studies (Grades 6)
- 4 | Aggregated Grade 9 PAT results are based upon a weighted average of percent meeting standards (Acceptable, Excellence). The weights are the number of students enrolled in each Grade 9 course. Courses included: English Language Arts (Grades 9, 9 KAE), Français (9e année), French Language Arts (9e année), Mathematics (Grades 9, 9 KAE), Science (Grades 9, 9 KAE), Social Studies (Grades 9, 9 KAE).
- 5 | Participation in the Provincial Achievement Tests and Diploma Exams was impacted by the COVID-19 pandemic from 2019/20 to 2021/22. School years 2019/20, 2020/21 and 2021/22 are not included in the rolling 3-year average. Caution should be used when interpreting trends over time.
- 6 | Participation in the Provincial Achievement Tests and Diploma Exams was impacted by the fires in 2022/23. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
- 7 | Beginning in 2022/23, results for the Grade 6 Provincial Achievement Test results do not include students participating in subjects where the tests were not administered due to new curriculum being piloted or optionally implemented.

- 8 | Security breaches occurred over the last few days of the 2021/22 PAT administration window. Students most likely impacted by these security breaches have been excluded from the provincial cohort. All students have been included in school and school authority reporting. Caution should be used when interpreting these results.
- 9 | Aggregated Diploma results are a weighted average of percent meeting standards (Acceptable, Excellence) on Diploma Examinations. The weights are the number of students writing the Diploma Exam for each course. Courses included: English Language Arts 30-1, English Language Arts 30-2, French Language Arts 30-1, Français 30-1, Mathematics 30-1, Mathematics 30-2, Chemistry 30, Physics 30, Biology 30, Science 30, Social Studies 30-1, Social Studies 30-2.

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Appendix G | AEA Survey Results

Measure	2019-20		2020-21		2021-22		2022-23		2023-24		Measure Evaluation			
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	
Access to Supports & Services: The percentage of teachers, parents and students who agree that students have access to the appropriate supports and services at school.														
Overall	Authority	n/a	n/a	34 585	78.9	36 894	77.9	39 329	76.9	40160	76.3	n/a	Declined Significantly	n/a
	Province	n/a	n/a	230 761	82.6	249 570	81.6	256 994	80.6	264733	79.9	n/a	Declined Significantly	n/a
Parent	Authority	n/a	n/a	5248	73.4	4908	72.9	5647	71.4	4942	70.6	n/a	Declined	n/a
	Province	n/a	n/a	30 936	78.9	31 684	77.4	31 847	75.7	33177	75.4	n/a	Declined Significantly	n/a
Student	Authority	n/a	n/a	24 214	78.2	26 832	77.8	28 198	76.7	29220	75.8	n/a	Declined Significantly	n/a
	Province	n/a	n/a	169 631	80.2	186 935	80.1	192 805	79.9	199516	78.7	n/a	Declined Significantly	n/a
Teacher	Authority	n/a	n/a	5123	85.1	5154	83.0	5484	82.7	5998	82.3	n/a	Maintained	n/a
	Province	n/a	n/a	30 194	88.7	30 951	87.3	32 342	86.2	32040	85.6	n/a	Declined Significantly	n/a
Citizenship: Percentage of teachers, parents and students who are satisfied that students model the characteristics of active citizenship.														
Overall	Authority	39 592	81.2	34 624	80.3	36 950	79.2	39 408	76.9	40260	75.6	Intermediate	Declined Significantly	Issue
	Province	264 413	83.3	230 843	83.2	249 770	81.4	257 231	80.3	265100	79.4	High	Declined Significantly	Issue
Parent	Authority	5919	78.6	5247	76.9	4909	77.7	5654	76.1	4950	74.6	High	Declined Significantly	Issue
	Province	36 891	82.4	30 905	81.4	31 689	80.4	31 869	79.4	33217	78.7	High	Declined Significantly	Issue
Student	Authority	27 653	73.6	24 251	72.1	26 883	70.8	28 272	68.7	29307	67.0	Intermediate	Declined Significantly	Issue
	Province	193 577	73.8	169 741	74.1	187 120	72.1	193 015	71.3	199816	69.6	High	Declined Significantly	Issue
Teacher	Authority	6020	91.5	5126	91.9	5158	89.2	5482	86.0	6003	85.1	Low	Declined Significantly	Concern
	Province	33 945	93.6	30 197	94.1	30 961	91.7	32 347	90.3	32067	89.8	Intermediate	Declined Significantly	Issue
Education Quality: Percentage of teachers, parents and students satisfied with the overall quality of basic education.														
Overall	Authority	39 634	89.0	34 621	88.1	36 920	87.9	39 512	86.5	40429	85.4	Intermediate	Declined Significantly	Issue
	Province	264 623	90.3	230 814	89.6	249 532	89.0	257 584	88.1	265643	87.6	High	Declined Significantly	Issue
Parent	Authority	5 925	82.8	5 269	83.7	4 912	84.0	5659	82.0	4955	80.6	Intermediate	Declined Significantly	Issue
	Province	36 907	86.7	31 024	86.7	31 728	86.1	31 890	84.4	33250	83.8	High	Declined Significantly	Issue
Student	Authority	27 689	88.3	24 228	85.7	26 852	85.2	28 367	84.4	29471	83.4	Low	Declined Significantly	Concern
	Province	193 763	87.8	169 589	86.3	186 834	85.9	193 343	85.7	200322	84.9	Intermediate	Declined Significantly	Issue
Teacher	Authority	6 020	95.9	5 124	94.8	5 156	94.4	5486	93.2	6003	92.3	Low	Declined Significantly	Concern
	Province	33 953	96.4	30 201	95.7	30 970	95.0	32 351	94.4	32071	93.9	Intermediate	Declined Significantly	Issue
In-Service Jurisdiction Needs: The percentage of teachers reporting that in the past 3-5 years the professional development and in-servicing received from the school authority has been focused, systematic and contributed significantly to their ongoing professional growth.														
Teacher	Authority	5 980	81.8	5 033	81.2	5 072	80.5	5367	76.6	5850	75.2	Very Low	Declined Significantly	Concern
	Province	33 766	85.0	29 619	84.9	30 280	83.7	31 648	82.2	31298	81.1	Low	Declined Significantly	Concern
Parental Involvement: Percentage of teachers and parents satisfied with parental involvement in decisions about their child's education.														
Overall	Authority	11 843	79.0	10 328	76.6	10 029	77.3	11 069	76.8	10885	76.5	Intermediate	Maintained	Acceptable
	Province	70 377	81.8	60 919	79.5	62 412	78.8	63 935	79.1	64949	79.5	High	Improved Significantly	Good
Parent	Authority	5850	69.5	5239	68.7	4895	70.9	5612	70.6	4920	71.6	High	Maintained	Good
	Province	36 556	73.9	30 886	72.2	31 598	72.3	31 720	72.5	33070	74.4	Very High	Improved Significantly	Excellent
Teacher	Authority	5993	88.5	5089	84.6	5134	83.7	5457	83.0	5965	81.4	Low	Declined Significantly	Concern
	Province	33 821	89.6	30 033	86.8	30 814	85.2	32 215	85.7	31879	84.6	Low	Declined Significantly	Concern
Program of Studies: Percentage of teachers, parents and students satisfied with the opportunity for students to receive a broad program of studies including fine arts, career, technology, and health and physical education														
Overall	Authority	28 442	82.7	23 788	81.5	25 328	82.6	27 748	82.0	28445	81.7	Very High	Declined	Good
	Province	184 393	82.4	157 680	81.9	172 339	82.9	179 589	82.9	184554	82.8	Very High	Declined	Good
Parent	Authority	5 922	76.7	5 231	79.0	4 900	80.6	5633	80.5	4938	80.4	High	Maintained	Good
	Province	36 901	80.1	30 817	81.7	31 625	82.4	31 780	82.2	33145	82.3	Very High	Maintained	Excellent
Student	Authority	16 499	82.5	13 431	77.2	15 272	78.8	16 633	77.8	17514	76.8	Very High	Declined Significantly	Acceptable
	Province	113 541	77.8	96 676	74.9	109 776	76.9	115 487	77.4	119382	76.7	Very High	Declined Significantly	Acceptable
Teacher	Authority	6 021	88.7	5 126	88.3	5 156	88.4	5482	87.8	5993	87.9	High	Maintained	Good
	Province	33 951	89.3	30 187	89.2	30 938	89.3	32 322	89.3	32027	89.2	High	Maintained	Good

Measure	2019-20		2020-21		2021-22		2022-23		2023-24		Measure Evaluation			
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	
Program of Studies - At Risk Students: Percentage of teacher, parent and student agreement that programs for children at risk are easy to access and timely.														
Overall	Authority	39 542	82.5	34 574	79.2	36 884	78.3	39 308	77.5	40148	76.7	Very Low	Declined Significantly	Concern
	Province	264 165	84.9	230 686	82.7	249 524	81.9	256 932	81.2	264651	80.6	Low	Declined Significantly	Concern
Parent	Authority	5912	72.0	5240	70.7	4900	70.1	5636	68.4	4933	67.8	Very Low	Declined	Concern
	Province	36 846	78.1	30 874	76.7	31 643	75.3	31 805	73.7	33110	73.5	Low	Declined Significantly	Concern
Student	Authority	27618	82.0	24 214	78.2	26 832	77.8	28 198	76.7	29220	75.8	Very Low	Declined Significantly	Concern
	Province	193 409	82.2	169 631	80.2	186 935	80.1	192 805	79.9	199516	78.7	Low	Declined Significantly	Concern
Teacher	Authority	6012	93.5	5120	88.7	5152	87.1	5474	87.4	5995	86.6	Very Low	Declined	Concern
	Province	33 910	94.4	30 181	91.2	30 946	90.3	32 322	89.9	32025	89.5	Very Low	Declined Significantly	Concern
School Improvement: Percentage of teacher, parents and students indicating that their school and schools in their jurisdiction have improved or stayed the same the last three years.														
Overall	Authority	38 965	79.7	33 236	79.0	35 712	71.9	38 017	71.2	38771	71.8	Intermediate	Maintained	Acceptable
	Province	262 079	81.5	224 041	81.4	243 980	74.2	251 355	75.2	258502	75.8	Intermediate	Improved Significantly	Good
Parent	Authority	5712	74.0	4664	78.2	4626	67.4	5322	68.5	4684	70.6	Intermediate	Improved Significantly	Good
	Province	35 896	80.0	28 016	81.7	30 147	70.0	30 371	72.5	31538	75.2	High	Improved Significantly	Good
Student	Authority	27 453	79.9	23 859	77.3	26 368	74.3	27 798	71.3	28769	70.8	Low	Declined Significantly	Concern
	Province	192 917	79.6	167 992	79.1	185 107	76.3	191 142	75.0	197479	74.0	Intermediate	Declined Significantly	Issue
Teacher	Authority	5800	85.2	4713	81.6	4718	73.9	4897	73.6	5318	74.0	Intermediate	Maintained	Acceptable
	Province	33 266	85.0	28 033	83.4	28 726	76.3	29 842	78.0	29485	78.2	Intermediate	Improved Significantly	Good
Student Learning Engagement: The percentage of teachers, parents and students who agree that students are engaged in their learning at school.														
Overall	Authority	n/a	n/a	34 644	84.8	36 936	84.7	39 401	83.7	40260	82.5	n/a	Declined Significantly	n/a
	Province	n/a	n/a	230 956	85.6	249 740	85.1	257 214	84.4	265079	83.7	n/a	Declined Significantly	n/a
Parent	Authority	n/a	n/a	5 266	86.5	4 906	86.9	5655	85.3	4951	83.8	n/a	Declined Significantly	n/a
	Province	n/a	n/a	30 994	89.0	31 694	88.7	31 862	87.3	33209	86.7	n/a	Declined Significantly	n/a
Student	Authority	n/a	n/a	24 258	72.8	26 879	72.4	28 269	71.5	29311	69.9	n/a	Declined Significantly	n/a
	Province	n/a	n/a	169 789	71.8	187 102	71.3	193 029	70.9	199823	69.3	n/a	Declined Significantly	n/a
Teacher	Authority	n/a	n/a	5 120	95.0	5 151	94.9	5477	94.5	5998	93.9	n/a	Declined	n/a
	Province	n/a	n/a	30 173	96.0	30 944	95.5	32 323	95.1	32047	95.1	n/a	Declined	n/a
Welcoming, Caring, Respectful and Safe Learning Environments: The percentage of teachers, parents and students who agree that their learning environments are welcoming, caring, respectful and safe.														
Overall	Authority	n/a	n/a	34 668	86.0	36 995	84.9	39 456	82.4	40318	81.5	n/a	Declined Significantly	n/a
	Province	n/a	n/a	231 091	87.8	249 941	86.1	257 391	84.7	265321	84	n/a	Declined Significantly	n/a
Parent	Authority	n/a	n/a	5259	85.5	4910	85.5	5658	83.6	4952	82.6	n/a	Declined Significantly	n/a
	Province	n/a	n/a	30 980	88.2	31 715	86.9	31 885	85.6	33232	85.3	n/a	Declined Significantly	n/a
Student	Authority	n/a	n/a	24 282	78.9	26 927	77.4	28 314	74.9	29363	73.9	n/a	Declined Significantly	n/a
	Province	n/a	n/a	169 900	79.8	187 258	77.7	193 156	76.6	200020	75.2	n/a	Declined Significantly	n/a
Teacher	Authority	n/a	n/a	5127	93.6	5158	91.9	5484	88.7	6003	88.1	n/a	Declined Significantly	n/a
	Province	n/a	n/a	30 211	95.3	30 968	93.6	32 350	92.0	32069	91.6	n/a	Declined Significantly	n/a

Measure	Group	Grade	Question	2020-21	2021-22	2022-23	2023-24
Student Learning Engagement	Parent	Grade 4-6	Your child is learning what they need to know	83	81	79	76
		Grade 4-6	The literacy skills your child is learning at school are useful	93	93	91	91
		Grade 4-6	The numeracy skills your child is learning at school are useful	91	91	90	90
		Grade 7-9	Your child is learning what they need to know	78	77	76	72
		Grade 7-9	The literacy skills your child is learning at school are useful	90	90	89	87
		Grade 7-9	The numeracy skills your child is learning at school are useful	89	88	88	88
		Grade 10-12	Your child is learning what they need to know	76	80	77	77
		Grade 10-12	The literacy skills your child is learning at school are useful	88	89	87	85
		Grade 10-12	The numeracy skills your child is learning at school are useful	86	89	87	86
	Student	Grade 4-6	Do you like learning language arts	73	70	69	68
		Grade 4-6	Do you like learning math	72	72	71	69
		Grade 7-9	The language arts I am learning at school is interesting to me	69	69	65	66
		Grade 7-9	I understand how the language arts I am learning at school is useful to me	82	82	79	78
		Grade 7-9	The mathematics I am learning at school is interesting to me	63	62	61	60
		Grade 7-9	I understand how the mathematics I am learning at school is useful to me	80	79	79	75
		Grade 7-9	I understand how the science I am learning at school is useful to me	84	84	83	80
		Grade 7-9	I understand how the social studies I am learning at school is useful to me	68	73	68	66
		Grade 7-9	The science I am learning at school is interesting to me	81	81	79	77
		Grade 7-9	The social studies I am learning at school is interesting to me	66	68	65	64
		Grade 10-12	The language arts I am learning at school is interesting to me	61	61	61	61
		Grade 10-12	I understand how the language arts I am learning at school is useful to me	80	80	80	77
		Grade 10-12	The mathematics I am learning at school is interesting to me	60	60	62	61
		Grade 10-12	I understand how the mathematics I am learning at school is useful to me	71	72	72	72
		Grade 10-12	I understand how the science I am learning at school is useful to me	85	82	83	81
	Grade 10-12	I understand how the social studies I am learning at school is useful to me	71	73	75	70	
	Teacher	Grade 4-6	Students at your school are learning what they need to know	96	94	94	93
		Grade 4-6	The literacy skills students are learning at your school are useful	98	97	98	98
		Grade 4-6	The numeracy skills students are learning at your school are useful	98	97	97	97
		Grade 7-9	Students at your school are learning what they need to know	93	92	89	88
		Grade 7-9	The literacy skills students are learning at your school are useful	94	95	94	94
		Grade 7-9	The numeracy skills students are learning at your school are useful	92	93	93	94
		Grade 10-12	Students at your school are learning what they need to know	88	88	87	87
		Grade 10-12	The literacy skills students are learning at your school are useful	91	90	92	91
		Grade 10-12	The numeracy skills students are learning at your school are useful	88	87	90	89

Percentage of agreement with the suite of questions tied to each well-being theme

Well-Being Theme	Question	2023-24 Percentage Agreement
School Connectedness and Belonging	I feel safe	77.0
	I feel safe on the way to and from school	84.3
	I feel welcome	80.3
	I feel like I belong	73.0
	My teachers care about me	77.7
	I am treated fairly by adults	78.3
	I am encouraged to try my best	87.0
	It is easy to get help with school work	80.7
	I can get help with problems that are not about school work	62.7
	Other students treat me well	76.3
	Students care about each other	59.0
Regulation	Students follow the rules	48.0
	Students help each other	71.0
	Students respect each other	56.7

AEA Survey: Percentage of agreement with the suite of questions tied to each well-being theme

Well-Being Themes	2023-24 Percentage Agreement
Diversity and Inclusion	n/a
Regulation	59.2
Resilience and Mental Health	n/a
School Connectedness and Belonging	76.0

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Appendix H | CBE Student Survey Results

Percentage of agreement for the students who self-identify as Indigenous with the suite of questions tied to each summary measure

Summary Measure	2021-22 Percentage Agreement	2022-23 Percentage Agreement	2023-24 Percentage Agreement
Indigenous Education Holistic Lifelong Learning Framework	68.9	73.1 (1927)	72.0 ()
Adaptability Summary	69.3	74.1 (1666)	73.6 ()
Emotional Health Summary	59.4	64.7 (1584)	64.3 ()
Physical Health Summary	62.4	64.7 (1693)	65.1 ()
Resiliency and Perseverance Summary	75.5	76.3 (1643)	75.5 ()
Respectfully Challenging Policies or Decisions Summary	65.0	66.5 (1608)	64.2 ()
Risk-taking Summary	79.2	78.4 (1583)	73.7 ()
Social Health Summary	78.9	77.6 (1767)	80.0 ()

Percentage of agreement for all students with the suite of questions tied to each summary measure

Summary Measure	2021-22 Percentage Agreement	2022-23 Percentage Agreement	2023-24 Percentage Agreement
Indigenous Education Holistic Lifelong Learning Framework	72.2	74.0	73.2
Respectfully Challenging Policies or Decisions Summary	65.5	65.9	64.2

CBE Student Survey: Percentage of agreement with the suite of questions tied to each well-being theme

Well-Being Themes	2023-24 Percentage Agreement
Diversity and Inclusion	78.3
School Connectedness and Belonging	74.8
Regulation	76.5
Resilience and Mental Health	81.6

Appendix I | OurSCHOOL Survey Results by Grade

OurSCHOOL Survey: Percentage of agreement with the suite of questions tied to each well-being theme

Well-Being Themes	2023-24 Percentage Agreement
Diversity and Inclusion	61.3
School Connectedness and Belonging	74.6
Regulation	62.8
Resilience and Mental Health	68.4

Summary Measure	Grade	2021-22 Percentage Agreement	2022-23 Percentage Agreement	2023-24 Percentage Agreement
Cultural Awareness - Others	6	78	78	75
	7	78	78	74
	8	79	79	76
	9	83	79	77
	10	84	82	79
	11	84	82	80
Cultural Awareness - Own	12	84	82	81
	6	56	58	60
	7	54	55	57
	8	55	57	58
	9	58	58	59
	10	63	63	63
Goal Orientation	11	64	63	66
	12	67	64	67
	6	71	73	73
	7	64	66	68
	8	59	62	62
	9	61	61	62
Self-regulation	10	60	63	62
	11	61	61	63
	12	63	61	64
	6	66	66	64
	7	63	63	62
	8	60	59	59
Low Levels of Depression	9	60	60	60
	10	60	60	60
	11	59	58	61
	12	60	59	61
	6	79	80	81
	7	77	77	79
Low Levels of Anxiety	8	72	74	75
	9	70	72	74
	10	68	69	72
	11	65	67	69
	12	64	64	66

Summary Measure	Grade	2021-22 Percentage Agreement	2022-23 Percentage Agreement	2023-24 Percentage Agreement
Low levels of Anxiety	4	79	78	72
	5	78	76	71
	6	76	75	76

	7	71	72	73
	8	68	68	70
	9	66	67	70
	10	67	67	69
	11	68	67	68
	12	69	68	69
Feel safe attending this school* *Only cases where the student agreed with the statements of all three questions of this summary measure are included.	4	71	70	68
	5	70	68	67
	6	68	67	64
	7	64	62	59
	8	60	56	53
	9	62	56	54
	10	60	57	55
	11	60	56	54
	12	62	57	55
Positive Relationships	4	79	78	80
	5	80	79	81
	6	74	75	75
	7	76	76	76
	8	77	76	76
	9	78	76	75
	10	74	74	72
	11	74	73	72
	12	74	73	73
Sense of Belonging	4	81	81	80
	5	77	76	76
	6	71	72	71
	7	68	69	69
	8	65	65	63
	9	65	64	64
	10	65	66	66
	11	63	64	64
	12	64	62	64

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Appendix J | Diploma Examination Results

Note | Due to the COVID-19 pandemic, no reportable data is available for the 2019/2020 and the 2020/2021 school years. The 2021/2022 results do not include the results of the January 2022 diploma exam administration as this administration was cancelled due to the COVID-19 context. As such, the 2021/2022 results are not comparable with previous years' results. Caution should be exercised when interpreting and comparing the results over time.

Cohort	Measure	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
All	Diploma: Acceptable	86.6	n/a	n/a	81.1	85	86.2
	Diploma: Excellence	32.2	n/a	n/a	26.5	29.5	31.9
English as an Additional Language Learners	Diploma: Acceptable	76	n/a	n/a	65.7	70.8	72.9
	Diploma: Excellence	21.2	n/a	n/a	15.2	17.9	18.8
Self-Identify as Indigenous	Diploma: Acceptable	83.4	n/a	n/a	77.1	81	85.3
	Diploma: Excellence	15.9	n/a	n/a	10.2	17.4	21.1
With Identified Special Education Needs	Diploma: Acceptable	83.5	n/a	n/a	77.0	82.0	82.8
	Diploma: Excellence	20.7	n/a	n/a	19.2	19.3	22.2

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All		The Calgary School Division						Alberta		
Course	Measure	Achievement	Improvement	Overall	Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average
English Lang Arts 30-1	Diploma: Acceptable	Intermediate	Maintained	Acceptable	86.4	86.3	86.3	84.2	83.7	83.7
	Diploma: Excellence	High	Maintained	Good	14.4	14.4	14.4	10.1	10.5	10.5
English Lang Arts 30-2	Diploma: Acceptable	Low	Maintained	Issue	86.2	86.9	86.9	85.7	86.2	86.2
	Diploma: Excellence	High	Maintained	Good	15.6	15.6	15.6	12.9	12.7	12.7
French Lang Arts 30-1	Diploma: Acceptable	Intermediate	Maintained	Acceptable	97.5	96.9	96.9	95.3	93.1	93.1
	Diploma: Excellence	Intermediate	Improved	Good	11.9	8.8	8.8	8.6	6.1	6.1
Mathematics 30-1	Diploma: Acceptable	n/a	Improved Significantly	n/a	83.9	78.4	78.4	75.4	70.8	70.8
	Diploma: Excellence	n/a	Improved Significantly	n/a	48.9	40.1	40.1	34.9	29.0	29.0
Mathematics 30-2	Diploma: Acceptable	n/a	Declined	n/a	75.2	77.4	77.4	70.9	71.1	71.1
	Diploma: Excellence	n/a	Maintained	n/a	20.4	19.8	19.8	15.4	15.2	15.2
Social Studies 30-1	Diploma: Acceptable	High	Improved Significantly	Good	90.6	88.9	88.9	85.2	83.5	83.5
	Diploma: Excellence	Very High	Improved Significantly	Excellent	25	22.8	22.8	18.7	15.9	15.9
Social Studies 30-2	Diploma: Acceptable	Intermediate	Maintained	Acceptable	82.5	82.3	82.3	77.6	78.1	78.1
	Diploma: Excellence	High	Maintained	Good	20.2	19.8	19.8	12.7	12.3	12.3
Biology 30	Diploma: Acceptable	High	Maintained	Good	88.8	88.2	88.2	83.1	82.7	82.7
	Diploma: Excellence	Very High	Maintained	Excellent	45	44.1	44.1	33.7	32.8	32.8
Chemistry 30	Diploma: Acceptable	Very High	Improved Significantly	Excellent	88.1	85.6	85.6	82.9	80.5	80.5
	Diploma: Excellence	Very High	Improved Significantly	Excellent	51	48.2	48.2	38	37.0	37.0
Physics 30	Diploma: Acceptable	Very High	Improved	Excellent	90.8	89.9	89.9	85.1	82.3	82.3
	Diploma: Excellence	Very High	Improved Significantly	Excellent	57.6	54.2	54.2	43.1	39.9	39.9
Science 30	Diploma: Acceptable	Intermediate	Improved Significantly	Good	84.6	81.2	81.2	81.3	79.4	79.4
	Diploma: Excellence	High	Maintained	Good	27.3	25.7	25.7	24.6	23.1	23.1

All		Results (in percentages)											
		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
		Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc
English Lang Arts 30-1	Authority	86.9	15.4	n/a	n/a	n/a	n/a	81.6	13.9	86.3	14.4	86.4	14.4
	Province	86.8	12.3	n/a	n/a	n/a	n/a	78.8	9.4	83.7	10.5	84.2	10.1
English Lang Arts 30-2	Authority	86.9	14.7	n/a	n/a	n/a	n/a	81.9	15.8	86.9	15.6	86.2	15.6
	Province	87.1	12.1	n/a	n/a	n/a	n/a	80.8	12.3	86.2	12.7	85.7	12.9
French Lang Arts 30-1	Authority	94.9	18.9	n/a	n/a	n/a	n/a	92.3	5.8	96.9	8.8	97.5	11.9
	Province	91.5	10.1	n/a	n/a	n/a	n/a	91.9	6.8	93.1	6.1	95.3	8.6
Mathematics 30-1	Authority	83.4	45.5	n/a	n/a	n/a	n/a	66.5	24.4	78.4	40.1	83.9	48.9
	Province	77.8	35.1	n/a	n/a	n/a	n/a	63.6	23	70.8	29.0	75.4	34.9
Mathematics 30-2	Authority	77.7	19.6	n/a	n/a	n/a	n/a	68.1	15.1	77.4	19.8	75.2	20.4
	Province	76.5	16.8	n/a	n/a	n/a	n/a	61.5	11.8	71.1	15.2	70.9	15.4
Social Studies 30-1	Authority	90.7	24.1	n/a	n/a	n/a	n/a	88	24.5	88.9	22.8	90.6	25.0
	Province	86.6	17	n/a	n/a	n/a	n/a	81.5	15.8	83.5	15.9	85.2	18.7
Social Studies 30-2	Authority	83.6	19.4	n/a	n/a	n/a	n/a	80.2	23.8	82.3	19.8	82.5	20.2
	Province	77.8	12.2	n/a	n/a	n/a	n/a	72.5	13.2	78.1	12.3	77.6	12.7
Biology 30	Authority	87.8	45.9	n/a	n/a	n/a	n/a	82.9	37.9	88.2	44.1	88.8	45.0
	Province	83.9	35.5	n/a	n/a	n/a	n/a	74.3	25.2	82.7	32.8	83.1	33.7
Chemistry 30	Authority	89.4	53.3	n/a	n/a	n/a	n/a	85.8	43.1	85.6	48.2	88.1	51.0
	Province	85.7	42.5	n/a	n/a	n/a	n/a	77.1	31.1	80.5	37.0	82.9	38.0
Physics 30	Authority	90.8	56.2	n/a	n/a	n/a	n/a	86.9	47.9	89.9	54.2	90.8	57.6
	Province	87.5	43.5	n/a	n/a	n/a	n/a	78.5	34.6	82.3	39.9	85.1	43.1
Science 30	Authority	85.8	33.1	n/a	n/a	n/a	n/a	80	21.9	81.2	25.7	84.6	27.3
	Province	85.7	31.2	n/a	n/a	n/a	n/a	75.7	17.2	79.4	23.1	81.3	24.6

English as an Additional Language Learners		The Calgary School Division						Alberta		
Course	Measure	Achievement	Improvement	Overall	Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average
English Lang Arts 30-1	Diploma: Acceptable	Very Low	Maintained	Concern	64.8	64.5	64.5	61.3	63.3	63.3
	Diploma: Excellence	Low	Maintained	Issue	2.8	3.0	3.0	2.7	3.7	3.7
English Lang Arts 30-2	Diploma: Acceptable	Very Low	Maintained	Concern	73.6	73.2	73.2	70	71.5	71.5
	Diploma: Excellence	Low	Declined	Issue	5.5	6.9	6.9	5.2	5.5	5.5
French Lang Arts 30-1	Diploma: Acceptable	*	*	*	*	*	*	85.7	85.2	85.2
	Diploma: Excellence	*	*	*	*	*	*	19	0.0	0.0
Mathematics 30-1	Diploma: Acceptable	n/a	Improved Significantly	n/a	73.7	65.0	65.0	64	61.1	61.1
	Diploma: Excellence	n/a	Improved Significantly	n/a	39.9	31.8	31.8	27.6	23.1	23.1
Mathematics 30-2	Diploma: Acceptable	n/a	Maintained	n/a	64.8	64.7	64.7	57.7	58.5	58.5
	Diploma: Excellence	n/a	Maintained	n/a	12	12.2	12.2	9	9.7	9.7
Social Studies 30-1	Diploma: Acceptable	Low	Maintained	Issue	79.2	76.3	76.3	70.5	72.7	72.7
	Diploma: Excellence	Intermediate	Maintained	Acceptable	12.8	10.5	10.5	10.7	8.8	8.8
Social Studies 30-2	Diploma: Acceptable	Low	Improved Significantly	Good	72.8	67.6	67.6	63.2	62.5	62.5
	Diploma: Excellence	Intermediate	Maintained	Acceptable	12.4	11.6	11.6	8.3	7.8	7.8
Biology 30	Diploma: Acceptable	Low	Maintained	Issue	78.9	79.4	79.4	69.7	72.8	72.8
	Diploma: Excellence	High	Maintained	Good	32.9	32.4	32.4	23.6	24.7	24.7
Chemistry 30	Diploma: Acceptable	Intermediate	Maintained	Acceptable	77	76.8	76.8	73.2	73.5	73.5
	Diploma: Excellence	Very High	Maintained	Excellent	36.9	36.2	36.2	29.6	29.9	29.9
Physics 30	Diploma: Acceptable	Intermediate	Declined Significantly	Issue	78	86.2	86.2	71.3	75.7	75.7
	Diploma: Excellence	Very High	Maintained	Excellent	41.7	42.5	42.5	32.9	32.3	32.3
Science 30	Diploma: Acceptable	Low	Improved	Acceptable	69.9	63.4	63.4	69	67.4	67.4
	Diploma: Excellence	Intermediate	Maintained	Acceptable	15.4	13.0	13.0	16.2	16.1	16.1

English as an Additional Language Learners		Results (in percentages)											
		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
		Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc
English Lang Arts 30-1	Authority	67.9	3.4	n/a	n/a	n/a	n/a	60.5	2.0	64.5	3.0	64.8	2.8
	Province	68.1	3.3	n/a	n/a	n/a	n/a	55.5	2.6	63.3	3.7	61.3	2.7
English Lang Arts 30-2	Authority	74.0	5.2	n/a	n/a	n/a	n/a	66.2	2.6	73.2	6.9	73.6	5.5
	Province	73.1	4.8	n/a	n/a	n/a	n/a	63.9	3.7	71.5	5.5	70.0	5.2
French Lang Arts 30-1	Authority	100.0	25.0	n/a	n/a	n/a	n/a	*	*	*	*	*	*
	Province	93.0	20.9	n/a	n/a	n/a	n/a	93.8	12.5	85.2	0.0	85.7	19.0
Mathematics 30-1	Authority	77.2	36.9	n/a	n/a	n/a	n/a	50.0	19.1	65.0	31.8	73.7	39.9
	Province	71.7	27.6	n/a	n/a	n/a	n/a	52.2	19.2	61.1	23.1	64.0	27.6
Mathematics 30-2	Authority	71.5	12.1	n/a	n/a	n/a	n/a	58.6	8.3	64.7	12.2	64.8	12.0
	Province	68.8	11.6	n/a	n/a	n/a	n/a	46.9	6.3	58.5	9.7	57.7	9.0
Social Studies 30-1	Authority	82.9	12.9	n/a	n/a	n/a	n/a	75.0	11.7	76.3	10.5	79.2	12.8
	Province	79.1	9.6	n/a	n/a	n/a	n/a	68.7	9.0	72.7	8.8	70.5	10.7
Social Studies 30-2	Authority	74.1	11.9	n/a	n/a	n/a	n/a	68.0	13.9	67.6	11.6	72.8	12.4
	Province	65.7	7.5	n/a	n/a	n/a	n/a	55.6	7.1	62.5	7.8	63.2	8.3
Biology 30	Authority	80.2	31.2	n/a	n/a	n/a	n/a	68.8	30.7	79.4	32.4	78.9	32.9
	Province	76.6	24.7	n/a	n/a	n/a	n/a	61.0	18.0	72.8	24.7	69.7	23.6
Chemistry 30	Authority	79.8	44.8	n/a	n/a	n/a	n/a	76.9	33.5	76.8	36.2	77.0	36.9
	Province	78.8	34.6	n/a	n/a	n/a	n/a	67.9	23.5	73.5	29.9	73.2	29.6
Physics 30	Authority	85.6	47.6	n/a	n/a	n/a	n/a	75.6	40.2	86.2	42.5	78.0	41.7
	Province	79.3	32.3	n/a	n/a	n/a	n/a	63.1	26.4	75.7	32.3	71.3	32.9
Science 30	Authority	78.0	19.5	n/a	n/a	n/a	n/a	58.2	12.7	63.4	13.0	69.9	15.4
	Province	78.3	21.8	n/a	n/a	n/a	n/a	59.7	11.8	67.4	16.1	69.0	16.2

Self-Identify as Indigenous		The Calgary School Division						Alberta		
Course	Measure	Achievement	Improvement	Overall	Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average
English Lang Arts 30-1	Diploma: Acceptable	Intermediate	Maintained	Acceptable	88	86.3	86.3	81.7	78.3	78.3
	Diploma: Excellence	High	Maintained	Good	11.3	12.1	12.1	6.9	6.1	6.1
English Lang Arts 30-2	Diploma: Acceptable	Low	Maintained	Issue	88.6	91.5	91.5	86	86.5	86.5
	Diploma: Excellence	Intermediate	Maintained	Acceptable	14.3	15.5	15.5	10.8	9.9	9.9
French Lang Arts 30-1	Diploma: Acceptable	Very High	n/a	n/a	100	n/a	n/a	88.9	83.8	83.8
	Diploma: Excellence	Low	n/a	n/a	0	n/a	n/a	0	2.7	2.7
Mathematics 30-1	Diploma: Acceptable	n/a	Improved	n/a	83.3	75.0	75.0	64.4	60.6	60.6
	Diploma: Excellence	n/a	Maintained	n/a	26.4	21.2	21.2	17	15.0	15.0
Mathematics 30-2	Diploma: Acceptable	n/a	Maintained	n/a	80	82.5	82.5	64.8	65.8	65.8
	Diploma: Excellence	n/a	Maintained	n/a	18.5	17.5	17.5	10.1	12.1	12.1
Social Studies 30-1	Diploma: Acceptable	High	Improved Significantly	Good	92.2	78.6	78.6	79.1	73.0	73.0
	Diploma: Excellence	Very High	Improved	Excellent	22.2	13.1	13.1	10.6	8.6	8.6
Social Studies 30-2	Diploma: Acceptable	Intermediate	Improved	Good	80.2	74.2	74.2	72.9	72.3	72.3
	Diploma: Excellence	Intermediate	Maintained	Acceptable	12.6	12.3	12.3	6.6	5.4	5.4
Biology 30	Diploma: Acceptable	Low	Maintained	Issue	77.1	76.3	76.3	72.8	72.5	72.5
	Diploma: Excellence	High	Improved Significantly	Good	31.3	15.8	15.8	17	19.1	19.1
Chemistry 30	Diploma: Acceptable	Very High	Maintained	Excellent	87.5	82.0	82.0	78.2	70.0	70.0
	Diploma: Excellence	Very High	Improved	Excellent	48.2	38.0	38.0	23.5	24.0	24.0
Physics 30	Diploma: Acceptable	High	Maintained	Good	85.7	82.4	82.4	80.4	72.0	72.0
	Diploma: Excellence	Very High	Maintained	Excellent	42.9	52.9	52.9	23.2	26.8	26.8
Science 30	Diploma: Acceptable	High	Improved Significantly	Good	96.8	71.4	71.4	78.1	75.3	75.3
	Diploma: Excellence	Very High	Improved	Excellent	41.9	25.7	25.7	18.5	18.7	18.7

Self-Identify as Indigenous		Results (in percentages)											
		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
		Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc
English Lang Arts 30-1	Authority	85.0	8.0	n/a	n/a	n/a	n/a	79.6	2.0	86.3	12.1	88.0	11.3
	Province	84.4	5.4	n/a	n/a	n/a	n/a	73.5	4.4	78.3	6.1	81.7	6.9
English Lang Arts 30-2	Authority	89.4	18.3	n/a	n/a	n/a	n/a	85.7	9.5	91.5	15.5	88.6	14.3
	Province	88.4	9.7	n/a	n/a	n/a	n/a	82.1	9.2	86.5	9.9	86.0	10.8
French Lang Arts 30-1	Authority	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	*	100.0	0.0
	Province	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	83.8	2.7	88.9	0.0
Mathematics 30-1	Authority	68.1	19.1	n/a	n/a	n/a	n/a	41.2	5.9	75.0	21.2	83.3	26.4
	Province	61.7	18.2	n/a	n/a	n/a	n/a	50.9	10.5	60.6	15.0	64.4	17.0
Mathematics 30-2	Authority	92.5	17.5	n/a	n/a	n/a	n/a	75.9	6.9	82.5	17.5	80.0	18.5
	Province	72.0	12.0	n/a	n/a	n/a	n/a	55.2	7.3	65.8	12.1	64.8	10.1
Social Studies 30-1	Authority	87.9	12.1	n/a	n/a	n/a	n/a	82.8	10.3	78.6	13.1	92.2	22.2
	Province	77.3	7.6	n/a	n/a	n/a	n/a	72.5	7.4	73.0	8.6	79.1	10.6
Social Studies 30-2	Authority	78.1	8.6	n/a	n/a	n/a	n/a	73.6	8.3	74.2	12.3	80.2	12.6
	Province	70.1	5.8	n/a	n/a	n/a	n/a	66.0	5.4	72.3	5.4	72.9	6.6
Biology 30	Authority	83.0	20.8	n/a	n/a	n/a	n/a	67.6	23.5	76.3	15.8	77.1	31.3
	Province	72.6	17.8	n/a	n/a	n/a	n/a	58.9	11.5	72.5	19.1	72.8	17.0
Chemistry 30	Authority	80.6	41.7	n/a	n/a	n/a	n/a	82.4	17.6	82.0	38.0	87.5	48.2
	Province	72.9	23.7	n/a	n/a	n/a	n/a	62.5	15.4	70.0	24.0	78.2	23.5
Physics 30	Authority	91.7	33.3	n/a	n/a	n/a	n/a	90.0	40.0	82.4	52.9	85.7	42.9
	Province	74.1	25.9	n/a	n/a	n/a	n/a	68.6	25.2	72.0	26.8	80.4	23.2
Science 30	Authority	87.0	21.7	n/a	n/a	n/a	n/a	91.7	0.0	71.4	25.7	96.8	41.9
	Province	84.1	19.5	n/a	n/a	n/a	n/a	70.0	7.2	75.3	18.7	78.1	18.5

With Identified Special Education Needs		The Calgary School Division						Alberta		
Course	Measure	Achievement	Improvement	Overall	Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average
English Lang Arts 30-1	Diploma: Acceptable	Low	Maintained	Issue	84.6	85.0	85.0	79.3	79.5	79.5
	Diploma: Excellence	Intermediate	Maintained	Acceptable	10.9	9.8	9.8	7.6	7.2	7.2
English Lang Arts 30-2	Diploma: Acceptable	Low	Maintained	Issue	85.9	87.3	87.3	82.3	82.5	82.5
	Diploma: Excellence	High	Maintained	Good	16.8	17.9	17.9	11.1	10.1	10.1
French Lang Arts 30-1	Diploma: Acceptable	Very High	Maintained	Excellent	100.0	97.9	97.9	94.8	92.8	92.8
	Diploma: Excellence	Intermediate	Maintained	Acceptable	9.1	4.2	4.2	6.2	4.1	4.1
Mathematics 30-1	Diploma: Acceptable	n/a	Improved Significantly	n/a	80.2	71.4	71.4	70.7	66.1	66.1
	Diploma: Excellence	n/a	Improved Significantly	n/a	38.1	27.6	27.6	27.2	21.2	21.2
Mathematics 30-2	Diploma: Acceptable	n/a	Declined Significantly	n/a	72.9	78.7	78.7	68.8	67.9	67.9
	Diploma: Excellence	n/a	Maintained	n/a	20.7	21.7	21.7	15.2	13.2	13.2
Social Studies 30-1	Diploma: Acceptable	Intermediate	Maintained	Acceptable	86.3	86.1	86.1	80.7	82.9	82.9
	Diploma: Excellence	High	Maintained	Good	17.4	15.7	15.7	13.3	12.4	12.4
Social Studies 30-2	Diploma: Acceptable	Low	Maintained	Issue	78.7	79.4	79.4	70.9	70.6	70.6
	Diploma: Excellence	High	Maintained	Good	15.2	14.8	14.8	9.5	8.1	8.1
Biology 30	Diploma: Acceptable	Intermediate	Maintained	Acceptable	83.5	84.6	84.6	77.5	79.1	79.1
	Diploma: Excellence	High	Maintained	Good	32.3	30.3	30.3	24.9	23.8	23.8
Chemistry 30	Diploma: Acceptable	Very High	Improved	Excellent	85.1	82.2	82.2	81.1	78.2	78.2
	Diploma: Excellence	Very High	Maintained	Excellent	39.4	37.9	37.9	31.3	31.5	31.5
Physics 30	Diploma: Acceptable	High	Maintained	Good	87.7	85.6	85.6	81.5	78.5	78.5
	Diploma: Excellence	Very High	Improved Significantly	Excellent	51.7	33.5	33.5	37.6	27.3	27.3
Science 30	Diploma: Acceptable	High	Improved	Good	86.8	82.4	82.4	79.1	75.9	75.9
	Diploma: Excellence	High	Improved	Good	26.0	20.2	20.2	20.2	14.2	14.2

With Identified Special Education Needs		Results (in percentages)											
		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
		Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc
English Lang Arts 30-1	Authority	84.9	10.3	n/a	n/a	n/a	n/a	77.1	10.9	85.0	9.8	84.6	10.9
	Province	81.0	7.4	n/a	n/a	n/a	n/a	71.9	7.1	79.5	7.2	79.3	7.6
English Lang Arts 30-2	Authority	87.7	14.8	n/a	n/a	n/a	n/a	85.3	17.2	87.3	17.9	85.9	16.8
	Province	83.1	9.3	n/a	n/a	n/a	n/a	74.5	8.7	82.5	10.1	82.3	11.1
French Lang Arts 30-1	Authority	96.8	22.6	n/a	n/a	n/a	n/a	91.7	4.2	97.9	4.2	100.0	9.1
	Province	84.4	12.5	n/a	n/a	n/a	n/a	89.5	2.6	92.8	4.1	94.8	6.2
Mathematics 30-1	Authority	76.2	31.8	n/a	n/a	n/a	n/a	60.0	21.8	71.4	27.6	80.2	38.1
	Province	72.8	27.2	n/a	n/a	n/a	n/a	55.9	16.0	66.1	21.2	70.7	27.2
Mathematics 30-2	Authority	77.3	17.5	n/a	n/a	n/a	n/a	65.7	13.2	78.7	21.7	72.9	20.7
	Province	71.2	12.9	n/a	n/a	n/a	n/a	57.8	9.7	67.9	13.2	68.8	15.2
Social Studies 30-1	Authority	89.3	16.3	n/a	n/a	n/a	n/a	82.7	18.6	86.1	15.7	86.3	17.4
	Province	83.1	12.5	n/a	n/a	n/a	n/a	76.7	13.7	82.9	12.4	80.7	13.3
Social Studies 30-2	Authority	80.8	12.7	n/a	n/a	n/a	n/a	74.0	18.3	79.4	14.8	78.7	15.2
	Province	69.7	7.1	n/a	n/a	n/a	n/a	63.0	9.2	70.6	8.1	70.9	9.5
Biology 30	Authority	83.9	31.2	n/a	n/a	n/a	n/a	75.3	27.0	84.6	30.3	83.5	32.3
	Province	76.5	23.5	n/a	n/a	n/a	n/a	65.4	18.1	79.1	23.8	77.5	24.9
Chemistry 30	Authority	84.0	39.3	n/a	n/a	n/a	n/a	82.3	31.7	82.2	37.9	85.1	39.4
	Province	80.4	33.6	n/a	n/a	n/a	n/a	76.2	24.6	78.2	31.5	81.1	31.3
Physics 30	Authority	86.4	45.8	n/a	n/a	n/a	n/a	80.2	39.6	85.6	33.5	87.7	51.7
	Province	83.1	33.8	n/a	n/a	n/a	n/a	68.6	27.4	78.5	27.3	81.5	37.6
Science 30	Authority	82.0	31.4	n/a	n/a	n/a	n/a	80.9	19.1	82.4	20.2	86.8	26.0
	Province	79.5	22.4	n/a	n/a	n/a	n/a	74.9	16.2	75.9	14.2	79.1	20.2

English as an Additional Language Learners			Results (in percentages)											
			2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
			Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc
English Lang Arts 30-1	Authority	School-Awarded	94.3	23.7	n/a	n/a	n/a	n/a	94.6	22.4	93.8	29.1	96.5	30.4
		Diploma Exam	67.9	3.4	n/a	n/a	n/a	n/a	60.5	2.0	64.5	3.0	64.8	2.8
	Province	School-Awarded	95.3	19.2	n/a	n/a	n/a	n/a	96.4	28.5	95.6	29.7	95.8	30.3
		Diploma Exam	68.1	3.3	n/a	n/a	n/a	n/a	55.5	2.6	63.3	3.7	61.3	2.7
English Lang Arts 30-2	Authority	School-Awarded	92.3	9.0	n/a	n/a	n/a	n/a	94.9	14.5	92.7	12.3	96.8	18.4
		Diploma Exam	74.0	5.2	n/a	n/a	n/a	n/a	66.2	2.6	73.2	6.9	73.6	5.5
	Province	School-Awarded	95.4	11.1	n/a	n/a	n/a	n/a	95.5	14.8	95.8	12.7	96.7	16.5
		Diploma Exam	73.1	4.8	n/a	n/a	n/a	n/a	63.9	3.7	71.5	5.5	70.0	5.2
French Lang Arts 30-1	Authority	School-Awarded	100.0	65.0	n/a	n/a	n/a	n/a	*	*	*	*	*	*
		Diploma Exam	100.0	25.0	n/a	n/a	n/a	n/a	*	*	*	*	*	*
	Province	School-Awarded	100.0	65.1	n/a	n/a	n/a	n/a	100.0	56.3	96.3	48.1	90.5	71.4
		Diploma Exam	93.0	20.9	n/a	n/a	n/a	n/a	93.8	12.5	85.2	0.0	85.7	19.0
Mathematics 30-1	Authority	School-Awarded	93.7	48.3	n/a	n/a	n/a	n/a	84.6	35.2	87.6	46.1	88.5	50.3
		Diploma Exam	77.2	36.9	n/a	n/a	n/a	n/a	50.0	19.1	65.0	31.8	73.7	39.9
	Province	School-Awarded	93.5	43.9	n/a	n/a	n/a	n/a	92.1	47.7	92.3	46.6	91.6	47.8
		Diploma Exam	71.7	27.6	n/a	n/a	n/a	n/a	52.2	19.2	61.1	23.1	64.0	27.6
Mathematics 30-2	Authority	School-Awarded	90.2	14.5	n/a	n/a	n/a	n/a	90.2	24.8	88.1	20.5	89.2	22.3
		Diploma Exam	71.5	12.1	n/a	n/a	n/a	n/a	58.6	8.3	64.7	12.2	64.8	12.0
	Province	School-Awarded	90.5	22.3	n/a	n/a	n/a	n/a	91.0	23.9	88.7	20.9	89.4	20.9
		Diploma Exam	68.8	11.6	n/a	n/a	n/a	n/a	46.9	6.3	58.5	9.7	57.7	9.0

With Identified Special Education Needs			Results (in percentages)											
			2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
			Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc
English Lang Arts 30-1	Authority	School-Awarded	96.2	26.2	n/a	n/a	n/a	n/a	97.5	36.6	96.8	32.7	98.5	35.0
		Diploma Exam	84.9	10.3	n/a	n/a	n/a	n/a	77.1	10.9	85.0	9.8	84.6	10.9
	Province	School-Awarded	96.7	23.4	n/a	n/a	n/a	n/a	97.9	35.3	97.7	31.8	98.5	33.2
		Diploma Exam	81.1	7.4	n/a	n/a	n/a	n/a	71.9	7.1	79.5	7.2	79.3	7.6
English Lang Arts 30-2	Authority	School-Awarded	93.9	13.3	n/a	n/a	n/a	n/a	94.6	21.2	94.9	18.8	95.1	21.0
		Diploma Exam	87.7	14.8	n/a	n/a	n/a	n/a	85.3	17.2	87.3	17.9	85.9	16.8
	Province	School-Awarded	95.6	10.6	n/a	n/a	n/a	n/a	96.6	14.5	96.9	14.9	96.2	15.7
		Diploma Exam	83.1	9.3	n/a	n/a	n/a	n/a	74.5	8.7	82.5	10.1	82.3	11.1
French Lang Arts 30-1	Authority	School-Awarded	100.0	38.7	n/a	n/a	n/a	n/a	100.0	79.2	100.0	54.2	100.0	84.1
		Diploma Exam	96.8	22.6	n/a	n/a	n/a	n/a	91.7	4.2	97.9	4.2	100.0	9.1
	Province	School-Awarded	100.0	43.8	n/a	n/a	n/a	n/a	100.0	65.8	99.0	54.6	99.0	67.0
		Diploma Exam	84.4	12.5	n/a	n/a	n/a	n/a	89.5	2.6	92.8	4.1	94.8	6.2
Mathematics 30-1	Authority	School-Awarded	95.6	38.1	n/a	n/a	n/a	n/a	90.0	41.8	93.8	44.0	94.4	46.7
		Diploma Exam	76.4	31.9	n/a	n/a	n/a	n/a	60.0	21.8	71.4	27.6	80.2	38.1
	Province	School-Awarded	95.6	38.3	n/a	n/a	n/a	n/a	93.8	45.0	95.5	44.0	95.1	45.0
		Diploma Exam	72.9	27.2	n/a	n/a	n/a	n/a	55.9	16.0	66.1	21.2	70.7	27.2
Mathematics 30-2	Authority	School-Awarded	91.1	25.7	n/a	n/a	n/a	n/a	93.6	26.0	92.1	21.7	90.8	29.2
		Diploma Exam	77.5	17.5	n/a	n/a	n/a	n/a	65.7	13.2	78.7	21.7	72.9	20.7
	Province	School-Awarded	91.6	22.2	n/a	n/a	n/a	n/a	93.6	25.1	93.2	20.6	92.1	27.1
		Diploma Exam	71.3	12.8	n/a	n/a	n/a	n/a	57.8	9.7	67.9	13.2	68.8	15.2

Appendix K | Provincial Achievement Test Results

Note | Participation in the Provincial Achievement Tests was impacted by the fires in 2022/23 and 2023/24. Caution should be used when interpreting trends over time for the province and the school authorities affected by these events. 2022/23 and 2023/24 Provincial Achievement Test results do not include students who participated in the optionally implemented/piloted curriculum and were excused from writing in those subject areas. In 2023/2024 ELA 6 and Math 6 were not administered.

Cohort	Measure	2019-20	2020-21	2021-22	2022-23	2023-24
All	PAT 6: Acceptable	n/a	n/a	74.1	71.4	72.6
	PAT 6: Excellence	n/a	n/a	22.0	19.3	21.8
	PAT 9: Acceptable	n/a	n/a	66.8	64.4	63.6
	PAT 9: Excellence	n/a	n/a	20.0	16.8	15.8
English as an Additional Language Learners	PAT 6: Acceptable	n/a	n/a	72.2	67.4	66.4
	PAT 6: Excellence	n/a	n/a	18.5	15.7	18.1
	PAT 9: Acceptable	n/a	n/a	57.1	54.5	53.0
	PAT 9: Excellence	n/a	n/a	12.6	9.8	10.4
Self-Identify as Indigenous	PAT 6: Acceptable	n/a	n/a	45.6	37.1	47.6
	PAT 6: Excellence	n/a	n/a	6.6	5.9	7.2
	PAT 9: Acceptable	n/a	n/a	32.6	30.7	30.3
	PAT 9: Excellence	n/a	n/a	4.1	5.2	3.4
With Identified Special Education Needs	PAT 6: Acceptable	n/a	n/a	52.9	50.4	54.2
	PAT 6: Excellence	n/a	n/a	10.6	9.5	10.9
	PAT 9: Acceptable	n/a	n/a	47.4	43.5	43.7
	PAT 9: Excellence	n/a	n/a	9.6	7.2	7.1

All		The Calgary School Division						Alberta		
Course	Measure	Achievement	Improvement	Overall	Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average
English Language Arts 6	PAT: Acceptable	n/a	n/a	n/a	n/a	81.0	81.0	n/a	76.2	76.2
	PAT: Excellence	n/a	n/a	n/a	n/a	20.0	20.0	n/a	18.4	18.4
French Language Arts 6 année	PAT: Acceptable	Intermediate	Maintained	Acceptable	82	85.2	85.2	69.9	77.6	77.6
	PAT: Excellence	Intermediate	Maintained	Acceptable	10.9	12.1	12.1	9.3	12.5	12.5
Mathematics 6	PAT: Acceptable	n/a	n/a	n/a	n/a	70.6	70.6	n/a	65.4	65.4
	PAT: Excellence	n/a	n/a	n/a	n/a	20.0	20.0	n/a	15.9	15.9
Science 6	PAT: Acceptable	Low	Maintained	Issue	71.8	71.4	71.4	68.8	66.7	66.7
	PAT: Excellence	High	Improved	Good	26.2	25.4	25.4	24.8	21.8	21.8
Social Studies 6	PAT: Acceptable	Intermediate	Improved	Good	72.6	71.4	71.4	68.5	66.2	66.2
	PAT: Excellence	High	Improved Significantly	Good	21.8	19.3	19.3	19.8	18.0	18.0
English Language Arts 9	PAT: Acceptable	Low	Declined Significantly	Concern	71.1	73.6	73.6	69.5	71.4	71.4
	PAT: Excellence	Intermediate	Declined Significantly	Issue	11.6	14.6	14.6	11.8	13.4	13.4
K&E English Language Arts 9	PAT: Acceptable	Low	Declined	Issue	41.4	54.4	54.4	49.6	50.2	50.2
	PAT: Excellence	Intermediate	Declined Significantly	Issue	1.4	8.9	8.9	5.6	5.7	5.7
French Language Arts 9 année	PAT: Acceptable	Low	Maintained	Issue	76.6	77.3	77.3	76.6	76.1	76.1
	PAT: Excellence	Intermediate	Maintained	Acceptable	11.7	11.8	11.8	10.6	10.9	10.9
Mathematics 9	PAT: Acceptable	Low	Declined Significantly	Concern	54.6	57.2	57.2	52.7	54.4	54.4
	PAT: Excellence	Intermediate	Declined	Issue	15.3	15.9	15.9	14	13.5	13.5
K&E Mathematics 9	PAT: Acceptable	Low	Maintained	Issue	34.5	39.1	39.1	52.2	52.7	52.7
	PAT: Excellence	Low	Declined	Issue	3.4	9.1	9.1	9.9	11.3	11.3
Science 9	PAT: Acceptable	Intermediate	Improved	Good	67.6	66.4	66.4	67.6	66.3	66.3
	PAT: Excellence	Very High	Maintained	Excellent	20.7	20.4	20.4	20.8	20.1	20.1

K&E Science 9	PAT: Acceptable	Low	Maintained	Issue	42.3	38.2	38.2	52.3	52.9	52.9
	PAT: Excellence	Low	Declined	Issue	2.6	8.8	8.8	8.9	10.9	10.9
Social Studies 9	PAT: Acceptable	Low	Improved	Acceptable	61	60.1	60.1	60.5	58.4	58.4
	PAT: Excellence	Intermediate	Declined	Issue	16.5	17.0	17.0	15.8	15.9	15.9
K&E Social Studies 9	PAT: Acceptable	Very Low	Declined	Concern	27.4	36.4	36.4	50.4	49.6	49.6
	PAT: Excellence	Low	Declined	Issue	1.6	7.3	7.3	11.3	10.6	10.6

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All		Results (in percentages)											
		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
		Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc
English Language Arts 6	Authority	87.8	19.7	n/a	n/a	n/a	n/a	80.7	21.1	81.0	20.0	n/a	n/a
	Province	83.2	17.8	n/a	n/a	n/a	n/a	76.1	18.9	76.2	18.4	n/a	n/a
French Language Arts 6 année	Authority	93.2	19	n/a	n/a	n/a	n/a	85.3	8.8	85.2	12.1	82.0	10.9
	Province	87.7	15.7	n/a	n/a	n/a	n/a	76.9	10.6	77.6	12.5	69.9	9.3
Mathematics 6	Authority	78.8	18.6	n/a	n/a	n/a	n/a	67.4	14.3	70.6	20.0	n/a	n/a
	Province	72.5	15	n/a	n/a	n/a	n/a	64.1	12.6	65.4	15.9	n/a	n/a
Science 6	Authority	81.2	31	n/a	n/a	n/a	n/a	77.2	26.9	71.4	25.4	71.8	26.2
	Province	77.6	28.6	n/a	n/a	n/a	n/a	71.5	23.7	66.7	21.8	68.8	24.8
Social Studies 6	Authority	83	29.3	n/a	n/a	n/a	n/a	74.1	22	71.4	19.3	72.6	21.8
	Province	76.2	24.4	n/a	n/a	n/a	n/a	67.8	20.1	66.2	18.0	68.5	19.8
English Language Arts 9	Authority	76.7	15.6	n/a	n/a	n/a	n/a	72.5	15.7	73.6	14.6	71.1	11.6
	Province	75.1	14.7	n/a	n/a	n/a	n/a	69.6	12.9	71.4	13.4	69.5	11.8
K&E English Language Arts 9	Authority	53.4	6.8	n/a	n/a	n/a	n/a	57.3	4.3	54.4	8.9	41.4	1.4
	Province	57.4	5.4	n/a	n/a	n/a	n/a	50.5	5	50.2	5.7	49.6	5.6
French Language Arts 9 année	Authority	82.3	10.1	n/a	n/a	n/a	n/a	74.6	8.9	77.3	11.8	76.6	11.7
	Province	82.9	12.3	n/a	n/a	n/a	n/a	73.5	9.9	76.1	10.9	76.6	10.6
Mathematics 9	Authority	64	23.6	n/a	n/a	n/a	n/a	59	21.4	57.2	15.9	54.6	15.3
	Province	60	19	n/a	n/a	n/a	n/a	53	16.7	54.4	13.5	52.7	14.0
K&E Mathematics 9	Authority	54.7	12	n/a	n/a	n/a	n/a	55.1	13.8	39.1	9.1	34.5	3.4
	Province	59.6	13.2	n/a	n/a	n/a	n/a	55.3	11.1	52.7	11.3	52.2	9.9
Science 9	Authority	75.8	27.4	n/a	n/a	n/a	n/a	69.9	26	66.4	20.4	67.6	20.7
	Province	75.2	26.4	n/a	n/a	n/a	n/a	68	22.6	66.3	20.1	67.6	20.8
K&E Science 9	Authority	51.6	10.3	n/a	n/a	n/a	n/a	55.1	9.2	38.2	8.8	42.3	2.6
	Province	61.7	10.7	n/a	n/a	n/a	n/a	57.8	11	52.9	10.9	52.3	8.9
Social Studies 9	Authority	71.9	21.8	n/a	n/a	n/a	n/a	65.8	18.4	60.1	17.0	61.0	16.5
	Province	68.7	20.6	n/a	n/a	n/a	n/a	60.8	17.2	58.4	15.9	60.5	15.8
K&E Social Studies 9	Authority	52.5	11.5	n/a	n/a	n/a	n/a	59.6	14.9	36.4	7.3	27.4	1.6
	Province	55.9	15	n/a	n/a	n/a	n/a	53.2	14.1	49.6	10.6	50.4	11.3

English as an Additional Language Learners		The Calgary School Division						Alberta		
Course	Measure	Achievement	Improvement	Overall	Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average
English Language Arts 6	PAT: Acceptable	n/a	n/a	n/a	n/a	77.0	77.0	n/a	73.9	73.9
	PAT: Excellence	n/a	n/a	n/a	n/a	13.9	13.9	n/a	13.9	13.9
French Language Arts 6 année	PAT: Acceptable	Intermediate	Maintained	Acceptable	77.8	81.0	81.0	74.5	75.5	75.5
	PAT: Excellence	Intermediate	Maintained	Acceptable	11.1	14.3	14.3	12.7	13.8	13.8
Mathematics 6	PAT: Acceptable	n/a	n/a	n/a	n/a	68.1	68.1	n/a	64.9	64.9
	PAT: Excellence	n/a	n/a	n/a	n/a	18.7	18.7	n/a	15.2	15.2
Science 6	PAT: Acceptable	Low	Maintained	Issue	65.1	66.2	66.2	63.8	64.7	64.7
	PAT: Excellence	Intermediate	Maintained	Acceptable	19.9	19.2	19.2	18.4	17.2	17.2
Social Studies 6	PAT: Acceptable	Low	Maintained	Issue	66.4	67.4	67.4	64.6	65.4	65.4
	PAT: Excellence	Intermediate	Improved Significantly	Good	18.1	15.7	15.7	16.5	15.7	15.7
English Language Arts 9	PAT: Acceptable	Very Low	Declined Significantly	Concern	57.9	63.0	63.0	56.9	62.2	62.2
	PAT: Excellence	Very Low	Maintained	Concern	5.2	5.8	5.8	5.4	6.6	6.6
K&E English Language Arts 9	PAT: Acceptable	Low	Maintained	Issue	53.3	37.5	37.5	46.7	34.9	34.9
	PAT: Excellence	Low	Maintained	Issue	0	0.0	0.0	4	1.3	1.3
French Language Arts 9 année	PAT: Acceptable	Low	Maintained	Issue	70.1	66.3	66.3	67.8	71.1	71.1
	PAT: Excellence	Intermediate	Improved	Good	8.2	4.2	4.2	9.2	11.3	11.3
Mathematics 9	PAT: Acceptable	Very Low	Declined	Concern	47.8	49.4	49.4	46.7	50.1	50.1
	PAT: Excellence	Intermediate	Maintained	Acceptable	13.1	12.6	12.6	11.5	12.0	12.0
K&E Mathematics 9	PAT: Acceptable	Low	Maintained	Issue	37.5	24.0	24.0	49.7	39.5	39.5
	PAT: Excellence	Low	Maintained	Issue	0	0.0	0.0	12.2	5.6	5.6

Science 9	PAT: Acceptable	Low	Maintained	Issue	56	56.7	56.7	57.7	59.4	59.4
	PAT: Excellence	High	Improved	Good	14.1	12.6	12.6	14.2	15.0	15.0
K&E Science 9	PAT: Acceptable	Low	Maintained	Issue	57.1	41.2	41.2	41.1	33.1	33.1
	PAT: Excellence	Low	Maintained	Issue	0	0.0	0.0	5.5	3.3	3.3
Social Studies 9	PAT: Acceptable	Very Low	Maintained	Concern	49.7	48.8	48.8	49.4	50.4	50.4
	PAT: Excellence	Very Low	Maintained	Concern	9.6	8.9	8.9	9.6	11.0	11.0
K&E Social Studies 9	PAT: Acceptable	Very Low	Declined	Concern	25	50.0	50.0	44.4	39.4	39.4
	PAT: Excellence	Low	Maintained	Issue	0	0.0	0.0	7.4	1.5	1.5

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English as an Additional Language Learners		Results (in percentages)											
		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
		Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc
English Language Arts 6	Authority	84.2	14.9	n/a	n/a	n/a	n/a	78.1	16.8	77.0	13.9	n/a	n/a
	Province	81.3	13.8	n/a	n/a	n/a	n/a	76.8	16.0	73.9	13.9	n/a	n/a
French Language Arts 6 année	Authority	89.3	16.1	n/a	n/a	n/a	n/a	75.8	7.6	81.0	14.3	77.8	11.1
	Province	89.5	21.5	n/a	n/a	n/a	n/a	74.0	11.6	75.5	13.8	74.5	12.7
Mathematics 6	Authority	76.5	18.9	n/a	n/a	n/a	n/a	66.1	14.4	68.1	18.7	n/a	n/a
	Province	72.7	14.5	n/a	n/a	n/a	n/a	65.3	13.1	64.9	15.2	n/a	n/a
Science 6	Authority	78.0	26.0	n/a	n/a	n/a	n/a	74.7	23.1	66.2	19.2	65.1	19.9
	Province	76.4	23.5	n/a	n/a	n/a	n/a	72.0	21.0	64.7	17.2	63.8	18.4
Social Studies 6	Authority	80.0	24.9	n/a	n/a	n/a	n/a	72.2	18.5	67.4	15.7	66.4	18.1
	Province	74.8	20.5	n/a	n/a	n/a	n/a	68.4	17.9	65.4	15.7	64.6	16.5
English Language Arts 9	Authority	63.9	6.7	n/a	n/a	n/a	n/a	62.0	8.3	63.0	5.8	57.9	5.2
	Province	63.4	6.8	n/a	n/a	n/a	n/a	61.9	7.0	62.2	6.6	56.9	5.4
K&E English Language Arts 9	Authority	44.4	0.0	n/a	n/a	n/a	n/a	74.1	0.0	37.5	0.0	53.3	0.0
	Province	49.7	2.1	n/a	n/a	n/a	n/a	45.7	2.4	34.9	1.3	46.7	4.0
French Language Arts 9 année	Authority	77.8	15.9	n/a	n/a	n/a	n/a	64.7	7.1	66.3	4.2	70.1	8.2
	Province	79.1	13.9	n/a	n/a	n/a	n/a	64.0	10.1	71.1	11.3	67.8	9.2
Mathematics 9	Authority	56.3	21.2	n/a	n/a	n/a	n/a	50.6	15.8	49.4	12.6	47.8	13.1
	Province	53.3	16.3	n/a	n/a	n/a	n/a	47.0	12.9	50.1	12.0	46.7	11.5
K&E Mathematics 9	Authority	40.0	8.0	n/a	n/a	n/a	n/a	60.0	8.6	24.0	0.0	37.5	0.0
	Province	54.0	15.0	n/a	n/a	n/a	n/a	54.5	9.8	39.5	5.6	49.7	12.2
Science 9	Authority	66.1	17.7	n/a	n/a	n/a	n/a	61.4	16.7	56.7	12.6	56.0	14.1
	Province	66.0	18.1	n/a	n/a	n/a	n/a	55.8	13.7	59.4	15.0	57.7	14.2
K&E Science 9	Authority	50.0	0.0	n/a	n/a	n/a	n/a	61.9	4.8	41.2	0.0	57.1	0.0
	Province	61.1	6.0	n/a	n/a	n/a	n/a	52.3	2.8	33.1	3.3	41.1	5.5
Social Studies 9	Authority	61.2	13.3	n/a	n/a	n/a	n/a	53.5	10.5	48.8	8.9	49.7	9.6
	Province	59.6	14.1	n/a	n/a	n/a	n/a	54.5	12.6	50.4	11.0	49.4	9.6
K&E Social Studies 9	Authority	50.0	12.5	n/a	n/a	n/a	n/a	84.2	15.8	50.0	0.0	25.0	0.0
	Province	57.7	12.3	n/a	n/a	n/a	n/a	64.1	11.7	39.4	1.5	44.4	7.4

Self-Identify as Indigenous		The Calgary School Division						Alberta		
Course	Measure	Achievement	Improvement	Overall	Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average
English Language Arts 6	PAT: Acceptable	n/a	n/a	n/a	n/a	56.3	56.3	n/a	60.6	60.6
	PAT: Excellence	n/a	n/a	n/a	n/a	7.8	7.8	n/a	7.1	7.1
French Language Arts 6 année	PAT: Acceptable	*	*	*	*	62.5	62.5	56.9	65.9	65.9
	PAT: Excellence	*	*	*	*	6.3	6.3	2.9	5.3	5.3
Mathematics 6	PAT: Acceptable	n/a	n/a	n/a	n/a	33.9	33.9	n/a	42.0	42.0
	PAT: Excellence	n/a	n/a	n/a	n/a	4.3	4.3	n/a	5.6	5.6
Science 6	PAT: Acceptable	Very Low	Improved Significantly	Acceptable	49.1	40.1	40.1	51.4	46.0	46.0
	PAT: Excellence	Low	Improved	Acceptable	12	8.4	8.4	12.3	9.0	9.0
Social Studies 6	PAT: Acceptable	Very Low	Improved Significantly	Acceptable	47.6	37.1	37.1	48.7	45.3	45.3
	PAT: Excellence	Very Low	Maintained	Concern	7.2	5.9	5.9	7.3	6.5	6.5
English Language Arts 9	PAT: Acceptable	Very Low	Maintained	Concern	40.2	37.8	37.8	49.5	49.2	49.2
	PAT: Excellence	Very Low	Declined Significantly	Concern	2.2	5.1	5.1	4.7	4.4	4.4
K&E English Language Arts 9	PAT: Acceptable	Very Low	n/a	n/a	25	*	n/a	42.8	43.8	43.8
	PAT: Excellence	Low	n/a	n/a	0	*	n/a	4.9	3.7	3.7
French Language Arts 9 année	PAT: Acceptable	Very Low	Declined	Concern	42.9	68.8	68.8	63.8	65.4	65.4
	PAT: Excellence	Very Low	Declined	Concern	0	12.5	12.5	5.6	4.4	4.4
Mathematics 9	PAT: Acceptable	Very Low	Declined	Concern	19	24.3	24.3	28.7	28.7	28.7
	PAT: Excellence	Very Low	Declined	Concern	2.5	4.7	4.7	4.8	3.8	3.8
K&E Mathematics 9	PAT: Acceptable	Low	Maintained	Issue	47.1	45.5	45.5	43.7	48.9	48.9
	PAT: Excellence	Low	Declined	Issue	0	18.2	18.2	6.2	11.1	11.1
Science 9	PAT: Acceptable	Very Low	Maintained	Concern	31.3	31.3	31.3	46	42.1	42.1
	PAT: Excellence	Low	Maintained	Issue	5.5	5.6	5.6	8.5	7.1	7.1
K&E Science 9	PAT: Acceptable	Very Low	n/a	n/a	35.7	*	n/a	46.6	48.4	48.4
	PAT: Excellence	Low	n/a	n/a	0	*	n/a	7.2	8.2	8.2
Social Studies 9	PAT: Acceptable	Very Low	Maintained	Concern	28.8	27.8	27.8	39	34.1	34.1
	PAT: Excellence	Very Low	Maintained	Concern	3.7	4.9	4.9	6.3	4.9	4.9
K&E Social Studies 9	PAT: Acceptable	Very Low	n/a	n/a	38.5	*	n/a	46.2	45.4	45.4
	PAT: Excellence	Intermediate	n/a	n/a	7.7	*	n/a	9.4	7.3	7.3

Self-Identified as Indigenous		Results (in percentages)											
		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
		Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc
English Language Arts 6	Authority	69.7	6.6	n/a	n/a	n/a	n/a	57.9	8.3	56.3	7.8	n/a	n/a
	Province	71.6	6.3	n/a	n/a	n/a	n/a	58.2	7.4	60.6	7.1	n/a	n/a
French Language Arts 6 année	Authority	76.9	0.0	n/a	n/a	n/a	n/a	86.7	13.3	62.5	6.3	n/a	n/a
	Province	81.3	6.6	n/a	n/a	n/a	n/a	63.7	6.4	65.9	5.3	56.9	2.9
Mathematics 6	Authority	49.7	3.3	n/a	n/a	n/a	n/a	35.4	2.9	33.9	4.3	n/a	n/a
	Province	50.5	4.2	n/a	n/a	n/a	n/a	40.3	3.7	42.0	5.6	n/a	n/a
Science 6	Authority	51.2	8.2	n/a	n/a	n/a	n/a	51.2	10.5	40.1	8.4	49.1	12.0
	Province	59.2	11.9	n/a	n/a	n/a	n/a	51.2	9.7	46.0	9.0	51.4	12.3
Social Studies 6	Authority	56.9	9.4	n/a	n/a	n/a	n/a	45.6	6.6	37.1	5.9	47.6	7.2
	Province	57.7	8.9	n/a	n/a	n/a	n/a	46.8	7.3	45.3	6.5	48.7	7.3
English Language Arts 9	Authority	46.2	2.8	n/a	n/a	n/a	n/a	39.1	3.7	37.8	5.1	40.2	2.2
	Province	55.0	4.2	n/a	n/a	n/a	n/a	49.4	3.6	49.2	4.4	49.5	4.7
K&E English Language Arts 9	Authority	41.7	8.3	n/a	n/a	n/a	n/a	39.1	0.0	*	*	25.0	0.0
	Province	56.3	5.0	n/a	n/a	n/a	n/a	46.7	5.0	43.8	3.7	42.8	4.9
French Language Arts 9 année	Authority	54.5	0.0	n/a	n/a	n/a	n/a	46.2	0.0	68.8	12.5	42.9	0.0
	Province	67.7	5.4	n/a	n/a	n/a	n/a	53.3	5.2	65.4	4.4	63.8	5.6
Mathematics 9	Authority	23.3	3.4	n/a	n/a	n/a	n/a	21.0	2.2	24.3	4.7	19.0	2.5
	Province	31.5	5.4	n/a	n/a	n/a	n/a	26.3	4.1	28.7	3.8	28.7	4.8
K&E Mathematics 9	Authority	42.9	6.1	n/a	n/a	n/a	n/a	30.0	3.3	45.5	18.2	47.1	0.0
	Province	55.0	11.4	n/a	n/a	n/a	n/a	48.1	6.0	48.9	11.1	43.7	6.2
Science 9	Authority	38.7	6.2	n/a	n/a	n/a	n/a	35.9	5.8	31.3	5.6	31.3	5.5
	Province	52.8	10.2	n/a	n/a	n/a	n/a	49.3	8.5	42.1	7.1	46.0	8.5
K&E Science 9	Authority	30.4	4.3	n/a	n/a	n/a	n/a	44.4	0.0	*	*	35.7	0.0
	Province	56.2	6.1	n/a	n/a	n/a	n/a	53.3	9.7	48.4	8.2	46.6	7.2
Social Studies 9	Authority	36.6	5.1	n/a	n/a	n/a	n/a	33.1	5.6	27.8	4.9	28.8	3.7
	Province	44.7	6.8	n/a	n/a	n/a	n/a	34.7	4.1	34.1	4.9	39.0	6.3
K&E Social Studies 9	Authority	39.1	4.3	n/a	n/a	n/a	n/a	31.8	0.0	*	*	38.5	7.7
	Province	53.9	12.9	n/a	n/a	n/a	n/a	41.3	9.1	45.4	7.3	46.2	9.4

With Identified Special Education Needs		The Calgary School Division						Alberta		
Course	Measure	Achievement	Improvement	Overall	Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average
English Language Arts 6	PAT: Acceptable	n/a	n/a	n/a	n/a	63.5	63.5	n/a	52.3	52.3
	PAT: Excellence	n/a	n/a	n/a	n/a	7.8	7.8	n/a	5.5	5.5
French Language Arts 6 année	PAT: Acceptable	Low	Declined	Issue	63.0	73.8	73.8	47.3	61.6	61.6
	PAT: Excellence	Low	Maintained	Issue	3.7	5.6	5.6	4.8	4.5	4.5
Mathematics 6	PAT: Acceptable	n/a	n/a	n/a	n/a	48.0	48.0	n/a	38.3	38.3
	PAT: Excellence	n/a	n/a	n/a	n/a	8.9	8.9	n/a	5.6	5.6
Science 6	PAT: Acceptable	Very Low	Improved	Issue	54.4	51.7	51.7	46.7	43.9	43.9
	PAT: Excellence	Intermediate	Improved	Good	17.5	15.9	15.9	12.7	10.9	10.9
Social Studies 6	PAT: Acceptable	Very Low	Improved Significantly	Acceptable	54.2	50.4	50.4	44.9	41.4	41.4
	PAT: Excellence	Low	Improved	Acceptable	10.9	9.5	9.5	7.9	6.8	6.8
English Language Arts 9	PAT: Acceptable	Very Low	Maintained	Concern	51.9	52.9	52.9	45.4	47.2	47.2
	PAT: Excellence	Very Low	Declined	Concern	4.8	6.1	6.1	3.8	4.7	4.7
K&E English Language Arts 9	PAT: Acceptable	Low	Declined	Issue	41.2	56.9	56.9	47.9	50.8	50.8
	PAT: Excellence	Intermediate	Declined	Issue	2.0	6.9	6.9	3.9	5.4	5.4
French Language Arts 9 année	PAT: Acceptable	Very Low	Maintained	Concern	58.3	59.7	59.7	55.4	54.4	54.4
	PAT: Excellence	Low	Maintained	Issue	5.0	3.7	3.7	5.6	3.7	3.7
Mathematics 9	PAT: Acceptable	Very Low	Declined	Concern	31.7	33.9	33.9	27.5	28.9	28.9
	PAT: Excellence	Very Low	Maintained	Concern	5.4	5.6	5.6	4.5	4.2	4.2
K&E Mathematics 9	PAT: Acceptable	Low	Maintained	Issue	33.9	40.0	40.0	46.4	49.0	49.0
	PAT: Excellence	Low	Maintained	Issue	4.8	8.0	8.0	8.6	10.2	10.2
Science 9	PAT: Acceptable	Very Low	Improved Significantly	Acceptable	49.6	46.2	46.2	44.9	43.1	43.1
	PAT: Excellence	Intermediate	Maintained	Acceptable	10.4	9.7	9.7	9.1	8.3	8.3
K&E Science 9	PAT: Acceptable	Low	Maintained	Issue	41.4	40.4	40.4	52.4	54.5	54.5
	PAT: Excellence	Low	Declined	Issue	1.7	10.6	10.6	9.2	11.3	11.3
Social Studies 9	PAT: Acceptable	Very Low	Maintained	Concern	41.3	39.9	39.9	37.1	35.0	35.0
	PAT: Excellence	Very Low	Maintained	Concern	8.4	7.6	7.6	6.8	6.0	6.0
K&E Social Studies 9	PAT: Acceptable	Very Low	Maintained	Concern	29.5	37.5	37.5	50.3	49.6	49.6
	PAT: Excellence	Low	Declined	Issue	2.3	7.5	7.5	11.4	12.7	12.7

With Identified Special Education Needs		Results (in percentages)											
		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
		Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc
English Language Arts 6	Authority	73.0	8.4	n/a	n/a	n/a	n/a	62.5	8.9	63.5	7.8	n/a	n/a
	Province	60.7	5.1	n/a	n/a	n/a	n/a	53.1	6.1	52.3	5.5	n/a	n/a
French Language Arts 6 année	Authority	86.5	5.2	n/a	n/a	n/a	n/a	73.7	3.0	73.8	5.6	63.0	3.7
	Province	71.8	5.5	n/a	n/a	n/a	n/a	58.5	2.6	61.6	4.5	47.3	4.8
Mathematics 6	Authority	57.8	8.1	n/a	n/a	n/a	n/a	45.0	5.8	48.0	8.9	n/a	n/a
	Province	44.7	5.0	n/a	n/a	n/a	n/a	37.4	4.2	38.3	5.6	n/a	n/a
Science 6	Authority	62.3	17.2	n/a	n/a	n/a	n/a	58.0	15.5	51.7	15.9	54.4	17.5
	Province	54.4	13.1	n/a	n/a	n/a	n/a	48.4	10.7	43.9	10.9	46.7	12.7
Social Studies 6	Authority	64.6	14.6	n/a	n/a	n/a	n/a	52.9	10.6	50.4	9.5	54.2	10.9
	Province	51.3	9.8	n/a	n/a	n/a	n/a	42.9	7.5	41.4	6.8	44.9	7.9
English Language Arts 9	Authority	57.6	7.7	n/a	n/a	n/a	n/a	54.2	7.4	52.9	6.1	51.9	4.8
	Province	49.9	5.3	n/a	n/a	n/a	n/a	42.3	3.2	47.2	4.7	45.4	3.8
K&E English Language Arts 9	Authority	51.9	6.7	n/a	n/a	n/a	n/a	50.6	3.7	56.9	6.9	41.2	2.0
	Province	55.5	5.0	n/a	n/a	n/a	n/a	47.0	3.8	50.8	5.4	47.9	3.9
French Language Arts 9 année	Authority	66.7	3.0	n/a	n/a	n/a	n/a	59.2	3.4	59.7	3.7	58.3	5.0
	Province	64.7	5.2	n/a	n/a	n/a	n/a	53.8	2.5	54.4	3.7	55.4	5.6
Mathematics 9	Authority	40.9	9.1	n/a	n/a	n/a	n/a	35.6	8.2	33.9	5.6	31.7	5.4
	Province	32.8	6.2	n/a	n/a	n/a	n/a	30.5	6.0	28.9	4.2	27.5	4.5
K&E Mathematics 9	Authority	52.4	11.9	n/a	n/a	n/a	n/a	49.6	10.4	40.0	8.0	33.9	4.8
	Province	53.6	9.7	n/a	n/a	n/a	n/a	48.6	8.9	49.0	10.2	46.4	8.6
Science 9	Authority	57.5	14.3	n/a	n/a	n/a	n/a	51.5	14.1	46.2	9.7	49.6	10.4
	Province	51.3	11.5	n/a	n/a	n/a	n/a	44.4	9.2	43.1	8.3	44.9	9.1
K&E Science 9	Authority	52.6	13.7	n/a	n/a	n/a	n/a	50.7	11.0	40.4	10.6	41.4	1.7
	Province	60.4	10.8	n/a	n/a	n/a	n/a	54.6	12.7	54.5	11.3	52.4	9.2
Social Studies 9	Authority	52.0	11.6	n/a	n/a	n/a	n/a	46.8	9.3	39.9	7.6	41.3	8.4
	Province	43.5	8.6	n/a	n/a	n/a	n/a	39.3	7.2	35.0	6.0	37.1	6.8
K&E Social Studies 9	Authority	52.1	10.6	n/a	n/a	n/a	n/a	52.9	13.2	37.5	7.5	29.5	2.3
	Province	52.7	12.6	n/a	n/a	n/a	n/a	49.1	14.1	49.6	12.7	50.3	11.4

Appendix L | Assessment of Foundational Reading Skills (AFRS)

Percentage of students in each category in 2023-24

Concept	Subtest	Adequate to Proficient	Developing Skills	Minimal to Emerging
All				
Sound Isolation	Initial Sound Isolation	75.00%	13.32%	11.68%
	Final Sound Isolation	53.62%	16.09%	30.30%
	Medial Sound Isolation	43.36%	12.14%	44.50%
Blending	Syllable Blending	74.74%	11.08%	14.18%
	Onset-Rime Blending	48.35%	16.48%	35.17%
	Phoneme Blending	47.29%	17.42%	35.29%
Segmenting	Syllable Detection	43.22%	24.20%	32.59%
	Phoneme Segmenting	41.49%	14.48%	44.03%
Manipulation	Syllable Deletion	57.34%	21.37%	21.29%
	Phoneme Substitution	60.33%	10.00%	29.67%
Sound-Letter Correspondence	Letter Identification	78.18%	11.57%	10.25%
	Sound Identification	54.10%	26.11%	19.79%
Decoding/Reading	Word Reading	36.00%	13.73%	50.27%
	Nonsense Word Decoding	38.51%	55.09%	6.40%
Encoding/Spelling	Write Letters to Represent Sounds	64.48%	19.79%	15.73%
	Spelling Words	32.11%	19.05%	48.84%
English as an Additional Language Learners				
Sound Isolation	Initial Sound Isolation	48.77%	11.07%	40.16%
	Final Sound Isolation	28.93%	7.85%	63.22%
	Medial Sound Isolation	17.77%	6.20%	76.03%
Blending	Syllable Blending	39.34%	12.70%	47.95%
	Onset-Rime Blending	25.83%	9.17%	65.00%
	Phoneme Blending	19.09%	16.18%	64.73%
Segmenting	Syllable Detection	20.99%	16.87%	62.14%
	Phoneme Segmenting	15.90%	10.04%	74.06%
Manipulation	Syllable Deletion	23.46%	15.23%	61.32%
	Phoneme Substitution	27.20%	7.11%	65.69%
Sound-Letter Correspondence	Letter Identification	45.71%	11.43%	42.86%
	Sound Identification	35.66%	12.70%	51.64%
Decoding/Reading	Word Reading	13.87%	7.56%	78.57%
	Nonsense Word Decoding	16.03%	80.17%	3.80%
Encoding/Spelling	Write Letters to Represent Sounds	40.91%	12.81%	46.28%
	Spelling Words	11.98%	14.05%	73.97%

Concept	Subtest	Adequate to Proficient	Developing Skills	Minimal to Emerging
Self-identify as Indigenous				
Sound Isolation	Initial Sound Isolation	66.12% (242)	13.11% (48)	20.77% (76)
	Final Sound Isolation	36.54% (133)	16.48% (60)	46.98% (171)
	Medial Sound Isolation	32.60% (118)	8.56% (31)	58.84% (213)
Blending	Syllable Blending	67.95% (248)	14.79% (54)	17.26% (63)
	Onset-Rime Blending	39.50% (143)	12.71% (46)	47.79% (173)
	Phoneme Blending	34.90% (126)	18.56% (67)	46.54% (168)
Segmenting	Syllable Detection	36.16% (132)	25.21% (92)	38.63% (141)
	Phoneme Segmenting	31.30% (113)	14.13% (51)	54.57% (197)
Manipulation	Syllable Deletion	55.49% (202)	20.88% (76)	23.63% (86)
	Phoneme Substitution	47.92% (173)	11.91% (43)	40.17% (145)
Sound-Letter Correspondence	Letter Identification	61.48% (225)	18.03% (66)	20.49% (75)
	Sound Identification	40.61% (147)	22.10% (80)	37.29% (135)
Decoding/Reading	Word Reading	21.17% (76)	8.64% (31)	70.19% (252)
	Nonsense Word Decoding	22.56% (81)	71.03% (255)	6.41% (23)
Encoding/Spelling	Write Letters to Represent Sounds	51.10% (186)	19.51% (71)	29.40% (107)
	Spelling Words	18.96% (69)	15.93% (58)	65.11% (237)
With Identified Special Education Needs				
Sound Isolation	Initial Sound Isolation	46.28%	14.86%	38.85%
	Final Sound Isolation	25.76%	8.31%	65.93%
	Medial Sound Isolation	17.21%	9.20%	73.59%
Blending	Syllable Blending	48.56%	12.69%	38.75%
	Onset-Rime Blending	22.41%	7.47%	70.12%
	Phoneme Blending	20.82%	10.75%	68.43%
Segmenting	Syllable Detection	26.40%	17.77%	55.84%
	Phoneme Segmenting	17.78%	7.86%	74.36%
Manipulation	Syllable Deletion	29.44%	16.58%	53.98%
	Phoneme Substitution	28.84%	7.00%	64.16%
Sound-Letter Correspondence	Letter Identification	64.65%	11.78%	23.57%
	Sound Identification	40.44%	19.46%	40.10%
Decoding/Reading	Word Reading	25.00%	7.88%	67.12%
	Nonsense Word Decoding	22.09%	73.46%	4.45%
Encoding/Spelling	Write Letters to Represent Sounds	45.01%	17.94%	37.06%
	Spelling Words	19.49%	8.81%	71.69%

Appendix M | School Space Allocation: Utilized and Underutilized Space

The following is an excerpt from [Funding Manual for School Authorities 2024-25 School Year](#) (p. 65) that speaks to Alberta Education's school unitization rate:

The area (in square meters) of school facilities in active use for the instruction of ECS (Early Childhood Services) children/ students in Grades 1-12 is taken into account. School utilized space will be funded at the Utilized Rate and school underutilized space will be funded at the Underutilized Rate (approximately 70 per cent of the Utilized Rate). A school with a utilization rate of greater than or equal to 85 per cent is considered fully utilized. Both utilized and underutilized space are funded by school for the purpose of this grant:

1. Utilization rate of less than 85 per cent:
 - a. Utilized area in square meters x Utilized Rate
 - b. Underutilized area in square meters x Underutilized Rate
2. Utilization rate of 85 per cent or higher:
 - a. Utilized area in square meters x Utilized Rate
3. In the first year of a new school opening, a new school's utilized and underutilized space will be determined as follows:
 - a. School utilized space is 50 per cent of the school's gross area (excluding exempt area)
 - b. School underutilized space is 50 per cent of the school's gross area (excluding exempt area)
4. The following schools are excluded from school space funding calculation:
 - a. Charter Schools
 - b. Outreach Schools
 - c. Online Schools / Online Learning Centers
 - d. Home-Based Programs
 - e. Alternative Programs in privately owned buildings/facilities.
5. Charter Schools and Alternative Programs in privately owned buildings/facilities are eligible to receive funding as per the student allocation component of O&M. The funding is based on their individual WMA FTE (Full Time Equivalents) multiplied by the applicable rate provided in Section I.

Appendix N | Types of School Data

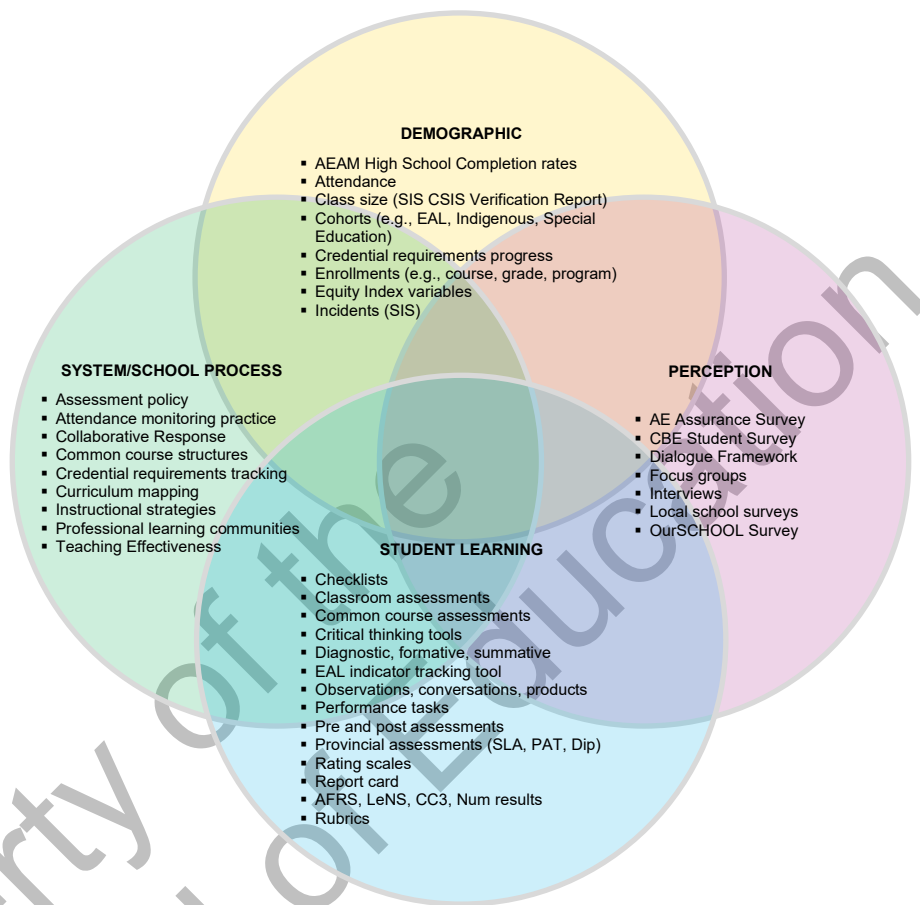
School data fall into four categories.

Demographic Data: establish the characteristics of the school population.

Perception Data: tell us what students, staff, parents are thinking about the learning organization.

Student Learning Data: provide evidence of student achievement against learning outcomes.

School Process Data: are the actions taken to achieve the purpose of the school.



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Appendix O | School Development Plan Data

Number of schools that have the identified Holistic vs. Individual Goal School Development Plans

SDP Types	Number of Schools
Number of Schools with Holistic SDP Focus	146
Number of Schools with Individual SDP Focus	94

Number of schools that have the identified area of focus

Holistic SDP Areas of Focus	Number of Schools
Assessment	58
Task Design	29
Well-Being	23
New Curriculum	11
Diversity/Inclusion	8
Learning Environments	5
Language Development	4

Individual SDP Literacy Areas of Focus	Number of Schools
Reading	67
Writing	17
Disciplinary Literacy	5

Individual SDP Mathematics Areas of Focus	Number of Schools
Number, Number Sense, Numeracy	29
Procedural Fluency	18
Mathematical Representations	8
Problem Solving	8
Communicating Mathematical Thinking	5
Productive Struggle	4
Mathematical Literacy	2

Individual SDP Well-Being Areas of Focus	Number of Schools
School Connectedness & Belonging	47
Regulation	28
Resilience & Mental Health	13
Diversity & Inclusion	6

Number of schools that have the identified a measure

Literacy SDP Measures	Holistic	Individual	Combined Total
Report Cards	124	74	198
Perception Data	114	71	185
Teacher Perception	94	64	158
CC3	82	48	130
LeNS	82	46	128
PATs	50	38	88
AFRS	47	28	75
Frequency Tracking	30	25	55

Mathematics SDP Measures	Holistic	Individual	Combined Total
Report Card	123	73	196
Numeracy Assessment	90	69	159
Teacher Perception	85	58	143
Student Perception	83	49	132
Common Student Assessment	62	39	101
Provincial Achievement Tests	53	41	94
Staff Tracking	43	31	74
Math Intervention/Programming Instrument (MIPI)	37	27	64
Look Fors	20	13	33
Diploma Examinations	17	5	22
Course Completion	12	4	16

Well Being SDP Measures	Holistic	Individual	Combined Total
OurSCHOOL Survey	133	83	216
Alberta Education Assurance (AEA) Survey	116	72	188
CBE Student Survey	104	74	178
Local School Survey	66	42	108
Report Cards	50	26	76

Appendix P | Attendance Data

Percentage of absenteeism by Division

Cohort	Division	Less than 10%	10%-20%	20%-50%	More than 50%
All Students	Div 1	61.3%	25.1%	11.1%	2.5%
	Div 2	64.9%	23.7%	9.2%	2.1%
	Div 3	56.2%	26.3%	13.3%	4.1%
	Div 4	55.0%	22.0%	16.9%	6.2%
Students who self-identify as Indigenous	Div 1	38.0% (614)	24.3% (393)	26.9% (435)	10.7% (173)
	Div 2	37.7% (625)	26.0% (432)	26.1% (433)	10.2% (169)
	Div 3	27.2% (460)	24.7% (418)	26.3% (445)	21.8% (369)
	Div 4	32.1% (596)	16.9% (314)	24.6% (456)	26.4% (490)
English as an Additional Language Learners	Div 1	54.1%	28.2%	14.8%	2.9%
	Div 2	62.9%	24.3%	10.6%	2.2%
	Div 3	57.5%	24.9%	14.4%	3.2%
	Div 4	51.2%	22.4%	20.7%	5.7%
Students with identified Special Education Needs	Div 1	53.7%	27.3%	15.8%	3.2%
	Div 2	58.2%	26.0%	13.2%	2.6%
	Div 3	45.2%	28.2%	18.8%	7.8%
	Div 4	44.7%	22.8%	21.9%	10.5%

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Appendix Q | CC3, LeNS and Numeracy Data

CC3 Results

Cohort	CC3 Category	Pretest At-Risk Percentage	Post-test At-Risk Percentage
All Students	Regular Words	27.7	18.3
	Irregular Words	30.1	19.4
	Non-words	27.6	15.7
Students who self-identify as Indigenous	Regular Words	46.5 (700)	35.6 (388)
	Irregular Words	49.0 (737)	37.2 (405)
	Non-words	45.6 (686)	30.8 (336)
English as an Additional Language Learners	Regular Words	34.8	24.2
	Irregular Words	35.2	25.4
	Non-words	33.4	20.3
Students with identified special education needs	Regular Words	52.6	42.3
	Irregular Words	52.7	42.7
	Non-words	52.9	37.9

LeNS Results

Cohort	Pretest At-Risk Percentage	Posttest At-Risk Percentage
All Students	31.9	19.3
Students who self-identify as Indigenous	51.4 (488)	36.6 (262)
English as an Additional Language Learners	40.9	25.8
Students with identified special education needs	56.8	42.5

Numeracy Results

Cohort	Pretest At-Risk Percentage	Posttest At-Risk Percentage
All Students	23.3	17.2
Students who self-identify as Indigenous	38.9 (542)	30.6 (338)
English as an Additional Language Learners	28.0	20.8
Students with identified special education needs	44.2	36.3

Literacy Results by Grade – All Students

Grade	Total number of students assessed at the beginning of the school year at each grade level	Total number of students identified as being at-risk in literacy based on initial assessment(s) at each grade level	Total number of students identified as being at risk at the end of the school year at each grade level	Average number of months behind grade level after the administration of the initial assessments for at risk students	Average number of months gained at grade level after the administration of the final assessments for at risk students
Grade 1	11132	2910	1438	5.38	-3.58
Grade 2	10908	2719	1360	8.78	-6.00
Grade 3	10182	2623	1499	15.86	-5.25

Numeracy Results by Grade – All Students

Grade	Total number of students assessed at the beginning of the school year at each grade level	Total number of students identified as being at-risk in numeracy at the beginning of the school year at each grade level	Total number of students identified as being at risk at the end of the school year at each grade level	Average number of months behind grade level after the administration of the initial assessments for at risk students	Average number of months gained at grade level after the administration of the final assessment for at risk students
Grade 1	10571	2723	1902	8.48	-0.27
Grade 2	10522	2651	1600	10.52	-0.08
Grade 3	9838	1766	1210	10.66	0.06

The above tables are by-grade summaries of literacy results that speak to CBE's overall performances on the Letter Name-Sound (LeNS) Screening Assessment, the Castles and Coltheart 3 (CC3) Screening Assessment and Numeracy Screening Assessment.

1. Total number of students assessed at the beginning of the school year at each grade level: results are the number of students participated in any of the Alberta Education-provided Literacy or Numeracy Screening Assessments.
2. Average number of months behind grade level after the administration of the initial assessments for at risk students in literacy/numeracy
 - a. The number of months behind were found according to the reference sheet from Alberta Education-provided document named 'Guide for Completing Annual Education Results Report'.
 - b. The final results are the weighted average between English results and French Immersion results.
3. Average number of months gained at grade level after the administration of the final assessment for at-risk students in literacy/numeracy
 - a. The number of months behind were found according to the reference sheet from Alberta Education-provided document named 'Guide for Completing Annual Education Results Report'.
 - b. The final results are the weighted average between English results and French Immersion results.
 - c. The final results are calculated by subtracting the months behind of the final assessment from the initial assessment. This may result in a negative number, which indicated a regression as opposed to growth in learning.

Appendix R | Report Card Data

Percentage of students with an indicator of 1, 2, 3 or 4 on the ELA report card stems

Cohort	Stem	Division	1	2	3	4
All Students	Reading	Div 1*	8.3%	22.9%	36.9%	31.9%
		Div 2*	4.2%	25.3%	42.9%	27.6%
		Div 3	3.9%	29.1%	43.8%	23.2%
	Writing	Div 1*	9.4%	32.2%	40.7%	17.7%
		Div 2*	5.5%	32.7%	43.3%	18.5%
		Div 3	4.4%	32.6%	43.4%	19.6%
Students who self-identify as Indigenous	Reading	Div 1*	27.4% (310)	24.0% (271)	29.7% (336)	18.8% (213)
		Div 2*	13.9% (146)	37.0% (389)	33.4% (351)	15.6% (164)
		Div 3	12.7% (123)	43.2% (417)	34.0% (328)	10.1% (98)
	Writing	Div 1*	32.6% (363)	33.3% (371)	25.7% (286)	8.4% (94)
		Div 2*	19.5% (195)	43.9% (439)	27.2% (272)	9.4% (94)
		Div 3	16.1% (152)	45.2% (427)	29.9% (283)	8.8% (83)
English as an Additional Language Learners	Reading	Div 1*	6.6%	28.6%	37.5%	27.3%
		Div 2*	5.3%	32.7%	42.9%	19.2%
		Div 3	5.2%	37.7%	41.0%	16.1%
	Writing	Div 1*	6.9%	37.3%	40.2%	15.7%
		Div 2*	6.1%	39.5%	40.6%	13.8%
		Div 3	5.8%	40.7%	40.3%	13.3%
Students with identified special education needs	Reading	Div 1*	21.3%	31.0%	30.8%	16.9%
		Div 2*	6.8%	37.7%	39.0%	16.4%
		Div 3	6.9%	43.5%	39.1%	10.5%
	Writing	Div 1*	27.6%	41.9%	24.9%	5.6%
		Div 2*	10.7%	45.8%	35.8%	7.7%
		Div 3	7.8%	47.8%	36.5%	7.9%

* Note | During the 2023-24 school year, the ELAL curriculum were implemented for grades 1 to 6.

Percentage of students with a final course mark within the identified range

Cohort	Course	80 - 100%	65 - 79%	50 - 64%	0 - 49%	65 - 100%
All Students	ELA 10-1	39.1	42.4	17.3	1.2	81.5
	ELA 10-2	13.4	31.2	42.2	13.2	44.6
	ELA 10-4	9.9	20.8	38.9	30.4	30.7
	ELA 20-1	42.5	39.8	15.8	1.9	82.4
	ELA 20-2	13.9	35.6	40.7	9.7	49.6
	ELA 20-4	13.5	27.4	41.2	17.9	40.9
	ELA 30-1	35.5	43.2	18.2	3.0	78.8
	ELA 30-2	16.7	43.8	31.5	8.0	60.5
Students who self-identify as Indigenous	ELA 30-4	13.9	42.8	34.7	8.7	56.6
	ELA 10-1	29.3 (44)	42.0 (63)	25.3 (38)	3.3 (5)	71.3 (107)
	ELA 10-2	9.4 (24)	20.5 (52)	39.4 (100)	30.7 (78)	29.9 (76)
	ELA 10-4	8.1 (8)	15.2 (15)	29.3 (29)	47.5 (47)	23.2 (23)
	ELA 20-1	29.3 (44)	39.3 (59)	25.3 (38)	6.0 (9)	68.7 (103)
	ELA 20-2	7.5 (17)	31.1 (71)	38.6 (88)	22.8 (52)	38.6 (88)
	ELA 20-4	11.7 (7)	31.7 (19)	28.3 (17)	28.3 (17)	43.3 (26)
	ELA 30-1	34.1 (45)	44.7 (59)	18.2 (24)	3.0 (4)	78.8 (104)
ELA 30-2	15.7 (25)	39.6 (63)	32.7 (52)	11.9 (19)	55.3 (88)	
ELA 30-4	10.3 (3)	51.7 (15)	27.6 (8)	10.3 (3)	62.1 (18)	

Percentage of students with a final course mark within the identified range

Cohort	Course	80 - 100%	65 - 79%	50 - 64%	0 - 49%	65 -100%
English as an Additional Language Learners	ELA 10-1	26.5	46.1	26.7	0.7	72.6
	ELA 10-2	15.2	31.7	42.5	10.7	46.9
	ELA 10-4	5.9	23.5	45.6	25.0	29.4
	ELA 20-1	28.2	42.9	26.2	2.8	71.0
	ELA 20-2	14.2	36.7	41.3	7.9	50.8
	ELA 20-4	11.1	31.1	46.7	11.1	42.2
	ELA 30-1	21.3	41.3	32.5	4.9	62.6
	ELA 30-2	12.2	43.4	37.3	7.1	55.5
	ELA 30-4	12.0	56.0	28.0	4.0	68.0
With Identified Special Education Needs	ELA 10-1	23.2	48.3	25.0	3.4	71.5
	ELA 10-2	9.3	27.6	47.8	15.2	37.0
	ELA 10-4	11.5	22.6	38.4	27.5	34.1
	ELA 20-1	30.0	45.1	21.4	3.5	75.1
	ELA 20-2	11.8	31.9	45.9	10.4	43.7
	ELA 20-4	14.0	28.8	41.4	15.8	42.8
	ELA 30-1	27.0	43.9	25.3	3.8	71.0
	ELA 30-2	16.3	42.3	33.8	7.7	58.6
	ELA 30-4	15.3	45.1	31.9	7.6	60.4

Percentage of students with an indicator of 1, 2, 3 or 4 on the Mathematics report card stems

Cohort	Stem	Division	1	2	3	4
All Students	Understands to number, patterns (and algebra)	Div 1	5.3%	20.8%	40.0%	34.0%
		Div 2	6.8%	25.1%	38.8%	29.4%
	Understands to measurement, geometry (and statistics)	Div 1	3.1%	20.3%	44.1%	32.5%
		Div 2	4.6%	25.7%	41.3%	28.4%
Students who self-identify as Indigenous	Understands to number, patterns (and algebra)	Div 1	17.2% (274)	29.6% (472)	35% (559)	18.3% (292)
		Div 2	23.7% (258)	35.8% (390)	28.1% (306)	12.3% (134)
	Understands to measurement, geometry (and statistics)	Div 1	9.9% (158)	34.3% (548)	37.5% (600)	18.3% (292)
		Div 2	16.4% (184)	40.0% (449)	31.7% (356)	11.9% (134)
English as an Additional Language Learners	Understands to number, patterns (and algebra)	Div 1	6.8%	25.6%	39.1%	28.5%
		Div 2	7.9%	26.7%	37.6%	27.8%
	Understands to measurement, geometry (and statistics)	Div 1	4.1%	27.1%	43.4%	25.4%
		Div 2	5.5%	29.6%	40.1%	24.8%
Students with identified special education needs	Understands to number, patterns (and algebra)	Div 1	16.9%	33.7%	33.4%	16.0%
		Div 2	11.9%	36.2%	35.3%	16.5%
	Understands to measurement, geometry (and statistics)	Div 1	11.9%	36.4%	36.6%	15.0%
		Div 2	9.3%	39.1%	36.3%	15.3%

Percentage of students with an indicator of 1, 2, 3 or 4 on the Mathematics report card stems

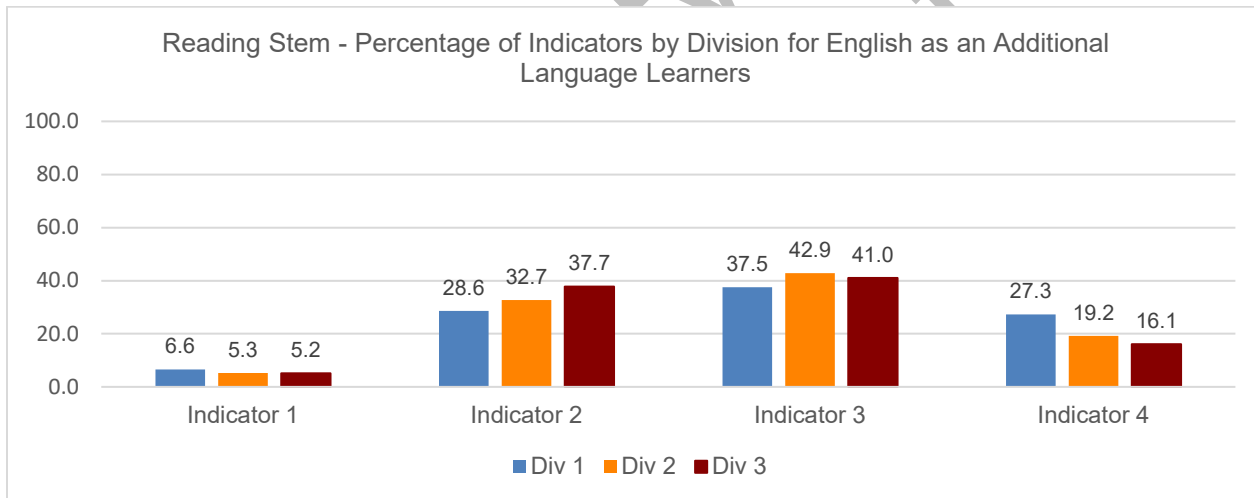
Cohort	Division	Number Stem	1	2	3	4
All Students	Division 3	Number	7.4%	29.2%	37.5%	25.9%
		Patterns	9.2%	28.9%	35.2%	26.7%
		Shape and Space	7.9%	28.5%	37.0%	26.5%
		Stats and Prob.	6.6%	29.2%	37.8%	26.3%
Students who self-identify as Indigenous		Number	24.3% (240)	40.4% (399)	25.8% (255)	9.4% (93)
		Patterns	26.9% (265)	38.4% (378)	24.3% (239)	10.4% (102)
		Shape and Space	22.3% (220)	39.5% (389)	28.0% (276)	10.2% (100)
		Stats and Prob.	18.1% (175)	42.4% (410)	29.1% (281)	10.4% (101)
English as an Additional Language Learners		Number	9.0%	32.5%	35.5%	23.0%
		Patterns	11.4%	31.4%	33.5%	23.8%
		Shape and Space	9.8%	32.0%	34.7%	23.5%
		Stats and Prob.	8.9%	34.0%	36.1%	21.1%
Students with identified special education needs		Number	12.0%	43.5%	32.2%	12.3%
		Patterns	15.0%	42.9%	29.3%	12.7%
		Shape and Space	13.5%	41.6%	32.2%	12.7%
		Stats and Prob.	11.5%	42.2%	33.3%	13.0%

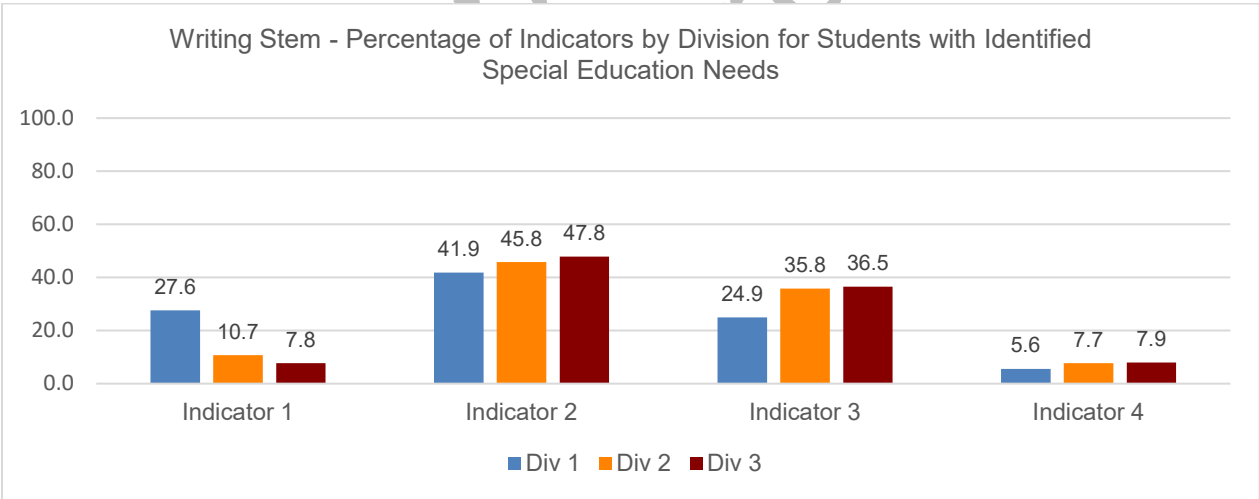
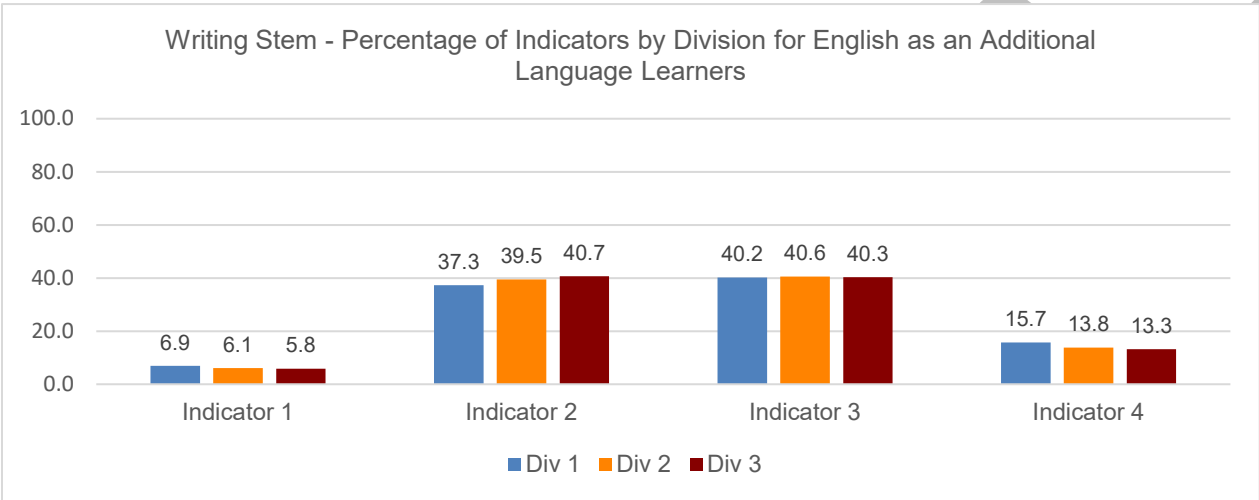
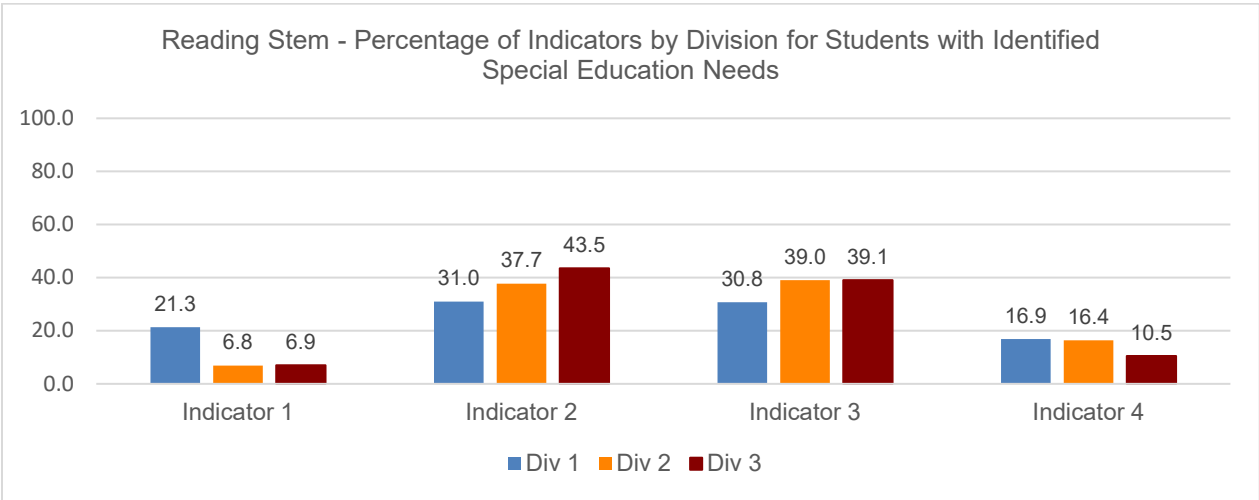
Percentage of students with a final course mark within the identified range

Cohort	Course	80 - 100	65 - 79	50 - 64	0 - 49	65 - 100
All Students	Math 10C	45.8	24.4	22.0	7.8	70.2
	Math 10-3	23.8	27.0	36.6	12.7	50.8
	Math 10-4	17.0	26.7	28.7	27.6	43.7
	Math 20-1	51.9	24.3	17.7	6.1	76.2
	Math 20-2	20.0	32.3	37.8	9.9	52.3
	Math 20-3	22.6	30.3	37.7	9.3	52.9
	Math 20-4	25.7	21.6	36.5	16.2	47.3
	Math 30-1	54.0	24.3	14.6	7.1	78.3
	Math 30-2	26.1	33.8	27.9	12.2	59.9
	Math 30-3	23.5	30.3	36.5	9.7	53.8
	Math 31	74.9	15.9	7.1	2.1	90.8
Students who self-identify as Indigenous	Math 10C	30.3 (59)	21.5 (42)	34.9 (68)	13.3 (26)	51.8 (101)
	Math 10-3	15.5 (43)	20.1 (56)	38.5 (107)	25.9 (72)	35.6 (99)
	Math 10-4	11.6 (10)	20.9 (18)	23.3 (20)	44.2 (38)	32.6 (28)
	Math 20-1	37.3 (38)	25.5 (26)	22.5 (23)	14.7 (15)	62.7 (64)
	Math 20-2	15.8 (12)	42.1 (32)	34.2 (26)	7.9 (6)	57.9 (44)
	Math 20-3	21.0 (41)	25.1 (49)	39.5 (77)	14.4 (28)	46.2 (90)
	Math 20-4	37.2 (16)	14.0 (6)	27.9 (12)	20.9 (9)	51.2 (22)
	Math 30-1	37.3 (28)	34.7 (26)	17.3 (13)	10.7 (8)	72.0 (54)
	Math 30-2	24.2 (16)	34.8 (23)	33.3 (22)	7.6 (5)	59.1 (39)
	Math 30-3	15.4 (4)	26.9 (7)	46.2 (12)	11.5 (3)	42.3 (11)
	Math 31	73.3 (11)	20.0 (3)	6.7 (1)	0.0 (0)	93.3 (14)

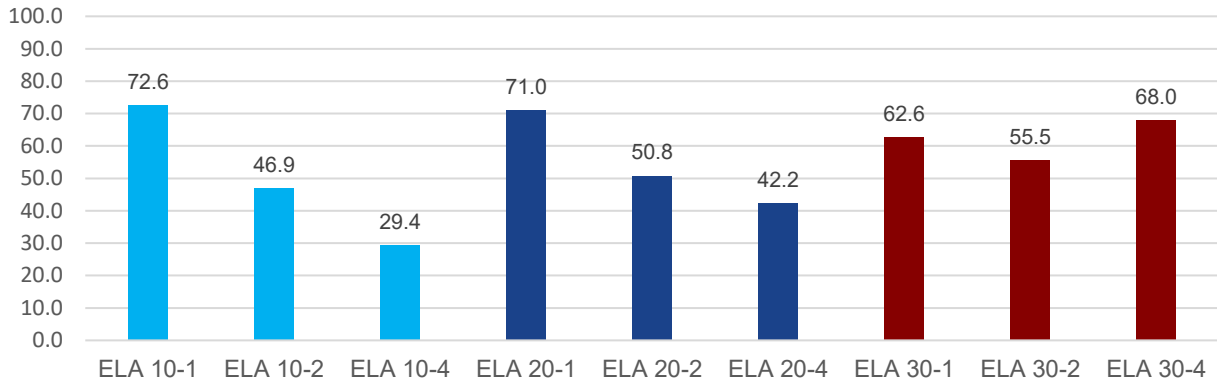
Percentage of students with a final course mark within the identified range

Cohort	Course	80 - 100	65 - 79	50 - 64	0 - 49	65 -100
English as an Additional Language Learners	Math 10C	38.1	25.2	26.4	10.3	63.3
	Math 10-3	21.2	28.8	37.6	12.4	50.0
	Math 10-4	9.1	31.8	27.3	31.8	40.9
	Math 20-1	45.4	25.7	19.3	9.6	71.1
	Math 20-2	19.7	30.9	37.6	11.8	50.6
	Math 20-3	20.1	32.6	38.3	9.0	52.7
	Math 20-4	34.2	23.7	36.8	5.3	57.9
	Math 30-1	47.3	21.4	17.4	14.0	68.7
	Math 30-2	19.6	30.8	32.9	16.7	50.4
	Math 30-3	19.0	32.9	32.9	15.2	51.9
	Math 31	69.3	17.5	10.9	2.3	86.8
With Identified Special Education Needs	Math 10C	29.1	27.4	30.2	13.4	56.4
	Math 10-3	21.4	24.4	38.1	16.1	45.8
	Math 10-4	19.3	27.3	30.3	23.1	46.6
	Math 20-1	37.7	31.5	22.9	7.9	69.2
	Math 20-2	17.9	31.7	40.1	10.3	49.6
	Math 20-3	21.7	30.1	38.1	10.1	51.8
	Math 20-4	28.0	21.7	35.4	14.8	49.7
	Math 30-1	43.3	28.6	18.0	10.1	71.9
	Math 30-2	24.0	34.7	29.8	11.6	58.7
	Math 30-3	29.2	28.7	38.2	3.9	57.9
	Math 31	66.5	19.9	11.4	2.3	86.4

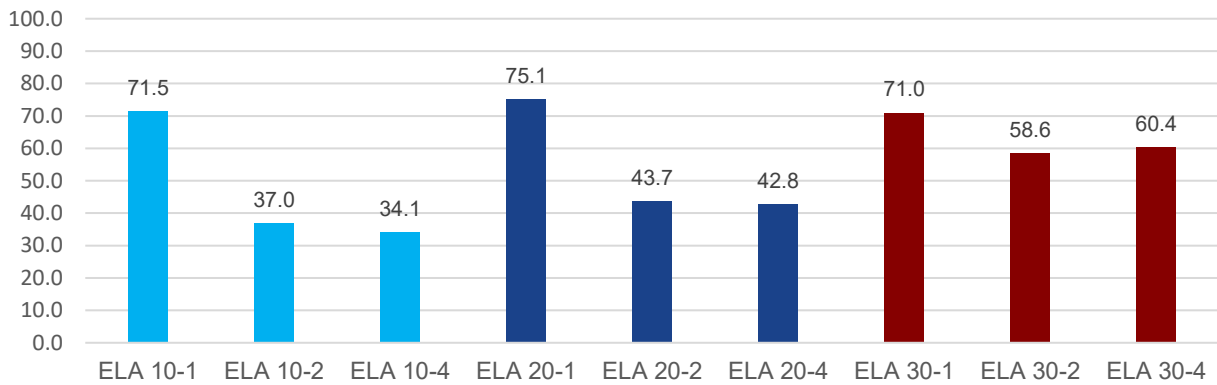




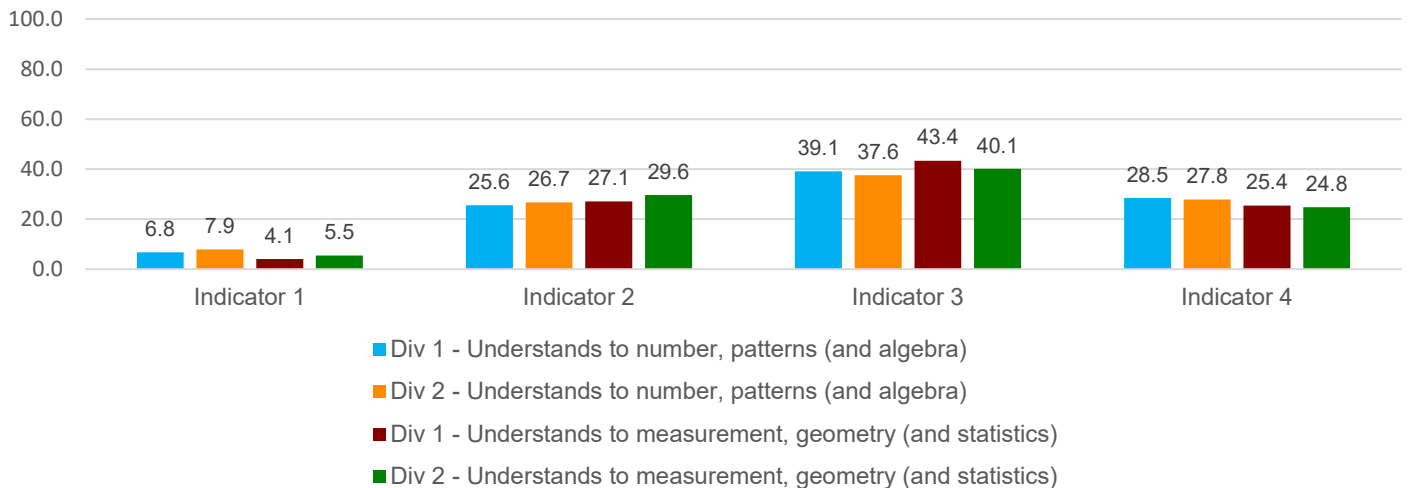
ELA - Percentage of English as an Additional Language Learners with a final mark above 65



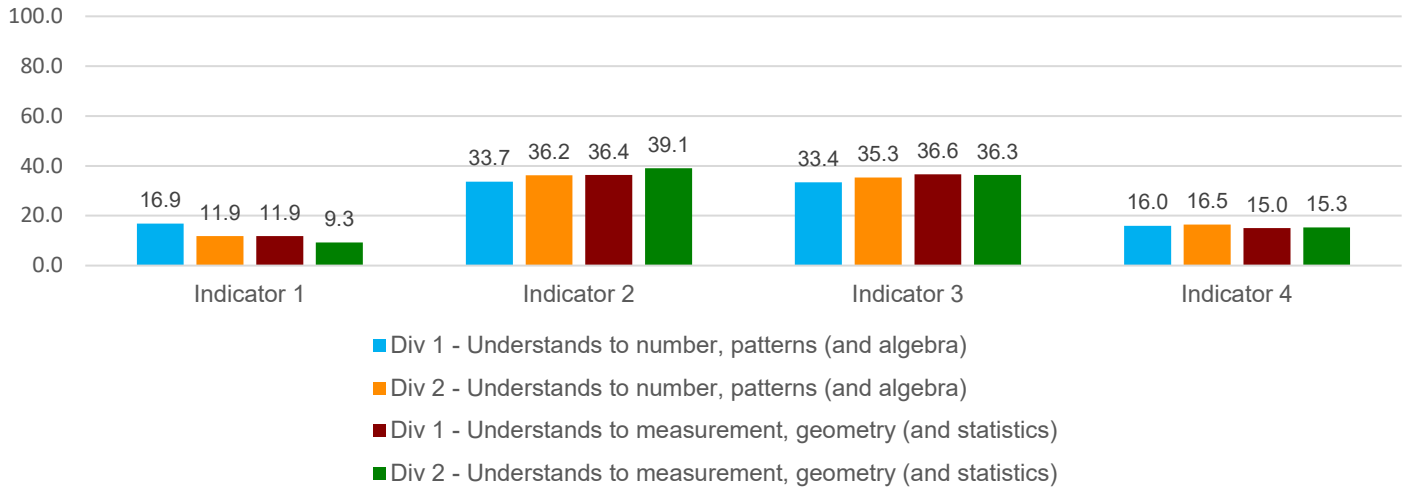
ELA - Percentage of Students with Identified Special Education Needs with a final mark above 65



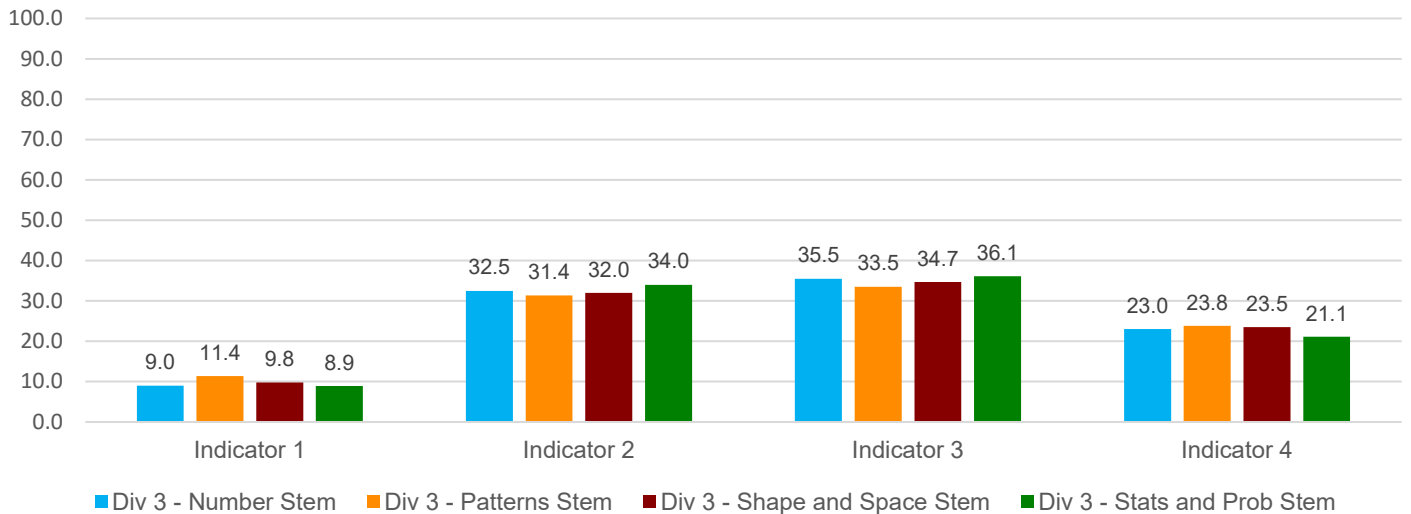
Math - Percentage of Indicator by Stem and Division for English as an Additional Language Learners



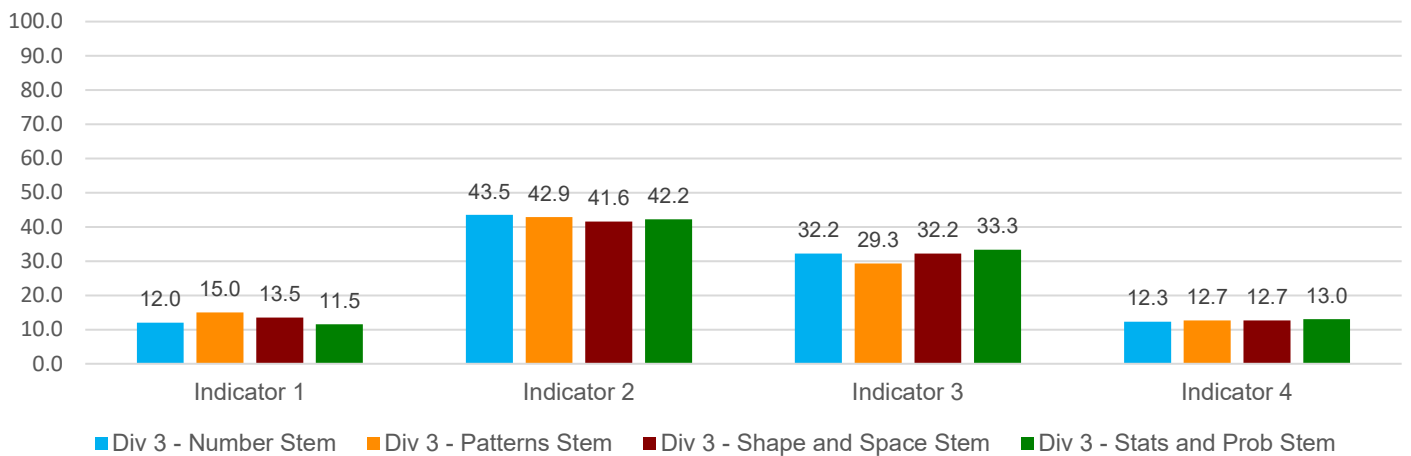
Math - Percentage of Indicator by Stem and Division for Students with Identified Special Education Needs



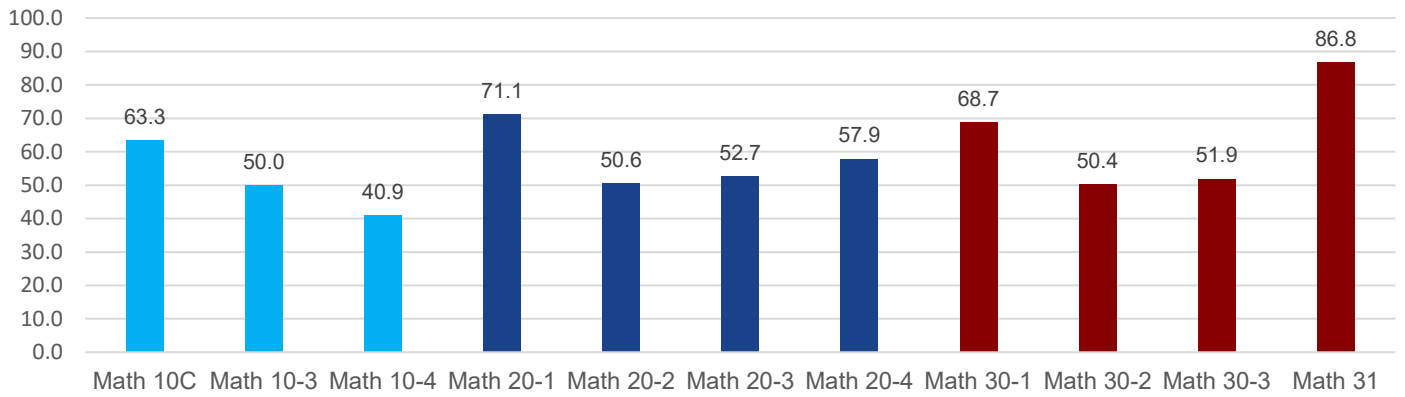
Percentage of Indicator by Stem in Division 3 for English as an Additional Language Learners



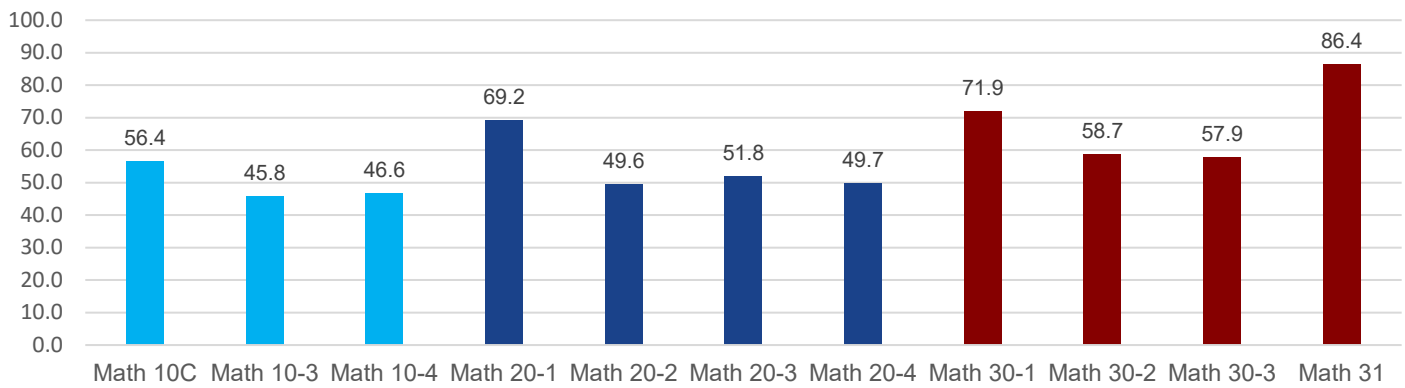
Percentage of Indicator by Stem in Division 3 for Students with Identified Special Education Needs



Math - Percentage of English as an Additional Language Learners with a final mark above 65



Math - Percentage of Students with Identified Special Education Needs with a final mark above 65



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Appendix S | Language Proficiency (LP) Data

Percentage of students in each language proficiency (LP) level

LP1 (and Pre-LP1)	LP2	LP3	LP4	LP5
7.2%	15.7%	26.1%	31.4%	19.7%

Percentage of students at the identified LP

Grade	LP1 (and Pre-LP1)	LP2	LP3	LP4	LP5
K	23.4	20.8	33.8	13.0	9.1
1	14.7	33.3	34.8	14.9	2.4
2	9.4	22.3	32.3	27.1	8.9
3	7.7	18.1	26.2	29.4	18.6
4	6.8	17.8	28.9	31.2	15.3
5	6.4	13.5	24.4	32.4	23.3
6	5.2	12.1	21.9	32.4	28.5
7	6.5	12.3	23.5	33.0	24.7
8	6.6	10.7	20.8	32.0	30.0
9	4.8	9.7	19.9	33.5	32.2
10	4.8	9.6	25.9	40.3	19.5
11	4.6	9.7	26.6	41.7	17.5
12	4.8	8.2	23.5	42.9	20.5
All	7.2	15.7	26.1	31.4	19.7

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Appendix T | Professional Learning Feedback

Service Unit and Department/Portfolio	Unique Sessions Offered	Registrants
Administration & Finance		
School Finances (e.g., QuickBooks, Oracle)	14	186
Administrative Support (e.g., SharePoint, School Website training)	87	1712
Human Resources		
Staffing	6	410
RAM	4	371
Communications		
Community Engagement Services	3	89
Education Plan Engagement	6	238
School Improvement		
Complementary Curriculum	56	1284
Core Curriculum & Assessment	71	3776
Early Learning	32	1899
Equity, Diversity & Inclusion	3	159
English Language Learning	24	1324
Inclusive Education	21	1219
Indigenous Education	27	1072
Languages (including Language Symposium)	91	2054
Off-Site Activities	18	436
Research & Strategy	27	1886
SIS Team - PowerSchool and SchoolEngage	38	1769
Teaching and Learning with Technology	24	3250
Physical Education, Health and Well-Being (Including Well-Being Forum)	78	5802

operational
expectations
monitoring report

OE-4: Treatment of Employees

Monitoring report for the
school year 2023-2024

Report date:
November 05, 2024

CHIEF SUPERINTENDENT CERTIFICATION

With respect to Operational Expectations 4: Treatment of Employees, the Chief Superintendent certifies that the proceeding information is accurate and complete.

- In Compliance.
 In Compliance with exceptions noted in the evidence.
 Not in Compliance.

Signed:  Date: November 5, 2024
 Joanne Pitman, Chief Superintendent

BOARD OF TRUSTEES ACTION

With respect to Operational Expectations 1: Global Operational Expectations, the Board of Trustees:

- Finds the evidence to be compliant.
 Finds the evidence to be compliant with noted exceptions.
 Finds evidence to be not compliant.

Summary statement/motion of the Board of Trustees:

Signed: _____ Date: _____
 Chair, Board of Trustees



OE-4: Treatment of Employees

Executive Summary

The Board of Trustees believes that student success and well-being depend upon the recruitment, retention, and fair compensation of highly qualified employees working in an environment that is safe, courteous, and professionally supportive.

This Operational Expectation establishes the values and expectations of the Board of Trustees for the Calgary Board of Education regarding the treatment of employees.

The Chief Superintendent's reasonable interpretation and indicators for OE 4: Treatment of Employees were approved on October 12, 2021. The Board was last presented with the annual monitoring report for OE 4 on November 7, 2023. This report includes data available from the 2023-2024 school year and contains evidence to support the following findings:

Policy Statement	Indicator	Finding
4.1	4.1.1	Compliance
4.1	4.1.2	Compliance
4.1	4.1.3	Compliance
4.2	4.2.1	Compliance
4.2	4.2.2	Compliance
4.2	4.2.3	Compliance
4.2	4.2.4	Compliance
4.3	4.3.1	Compliance
4.3	4.3.2	Compliance
4.4	4.4.1	Compliance
4.4	4.4.2	Compliance
4.4	4.4.3	Compliance
4.4	4.4.4	Compliance



OE-4: Treatment of Employees

The Board of Trustees believes that student success and well-being depend upon the recruitment, retention, and fair compensation of highly qualified employees working in an environment that is safe, courteous, and professionally supportive.

Board-approved Interpretation |

CBE has the ability to positively impact the achievement of CBE Results through the quality and performance of employees and attention to workplace culture.

The Chief Superintendent interprets:

- *recruitment* to mean the selection of employees newly hired to the CBE.
- *retention* to mean the ongoing employment and commitment of employees.
- *fair compensation* to mean the aggregate cost of salaries and benefits for employees that are competitive subject to CBE's ability to pay.
- *highly qualified* to mean possessing the skills, knowledge and abilities required of the position and whose principles align with CBE values and vision.

The Chief Superintendent shall:

4.1	Provide a safe, supportive and respectful organizational culture for all staff that respects diversity and fosters a positive and welcoming environment.	Compliant
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The Chief Superintendent has a responsibility to ensure that the organization implements policies and practices that ensure a welcoming, caring, respectful and safe work environment.

The Chief Superintendent interprets:

- *safe* to mean a work environment that is free from potential harm to employees and their well-being.
- *supportive* to mean opportunities for growth and development
- *respectful* to mean a work environment that is caring and where employees feel they are treated fairly.

OE-4: Treatment of Employees

- *organizational culture* to mean the creation and existence of a safe and courteous environment for its employees
- *diversity* to mean exhibiting the full range of human characteristics and abilities.
- *positive and welcoming environment* to mean an atmosphere that is encouraging, stimulating and engaging.

Board-approved Indicators and Evidence of Compliance |

<p>4.1.1 Improvement aimed at promoting a welcoming, caring, safe and respectful work environment is noted within two years of scheduled single topic surveys.</p>	<p>Compliant</p>
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The organization is compliant with this indicator.

Evidence statement

In April 2024, a well-being survey was deployed to all employees as a follow-up to the first targeted employee survey administered in June 2022. A total of 7,048 staff completed the survey, which is a 5.9% increase from 2022. Almost 92% of the respondents work in schools, with the remaining 8% of responses being from service units. Overall the results of the 2024 survey were similar to that of the 2022 survey with quantitative results indicating that managing workload, leadership to support well-being, and employee awareness of resources remain of high importance to employees. Employee benefits were also identified as being of high value with 94.6% of survey participants ranking it as the top resource in relation to well-being.

In addition to quantitative questions, the survey allowed staff to provide written comments. Approximately 2,419 comments were received. The survey responses were analyzed to identify key themes around workload, well-being supports and resources, and leadership.

A summary was shared with staff, Superintendents and Trustees in October 2024.



OE-4: Treatment of Employees

4.1.2 A comprehensive program of PIF and granted leaves of absences in support of opportunities for personal and professional growth or learning will be offered annually.	Compliant
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The organization is compliant with this indicator.

Evidence statement

The CBE currently provides Professional Improvement Fellowships (PIF) leave opportunities to continuous Staff Association (SA), Professional Support Staff (PSS) and certificated Alberta Teachers' Association (ATA) employees. In the 2023-2024 school year, 23 employees were granted and began their Professional Improvement Fellowship (PIF) leave.

The composition of employees taking a PIF consisted of 17 employees affiliated with the ATA, and 6 with the SA. In addition, there were 72 tuition and books approved for reimbursement through the PIF program. Currently, the CBE does not track if other granted leaves (deferred salary or general leaves) are utilized for professional or personal development; however, it is plausible that some are used in this manner.

4.1.3 Mechanisms in place that support a safe organizational culture are utilized (such as Harassment, Workplace Violence, and Whistleblower reports).	Compliant
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The organization is compliant with this indicator.

Evidence statement

CBE has comprehensive administrative regulations that establish standards for employee conduct, and that provide clear processes to address complaints of bullying, harassment, discrimination, and gross mismanagement of CBE resources. During 2023-2024 school year, AR 4090 - Public Interest Disclosure, AR 4027 - Employee Code of Conduct and AR 4038 - Harassment, Sexual Harassment and Discrimination were reported as being shared and discussed by 100% of all supervisors, including principals. Employees can file complaints through multiple mechanisms – e.g., directly to the Superintendent of Human Resources or through Public School Works. Whistleblower complaints are directed to the Designated



OE-4: Treatment of Employees

Officer at CBE.

Complaints under the relevant mechanisms from a range of employee occupations and worksites are evidence that these mechanisms are available and utilized.

Evidence demonstrates all indicators in subsection 1 are in compliance.

4.2	<p>Establish and implement standards and practices for the recruitment, fair compensation, and retention of highly qualified employees.</p> <p>a. Retain an external expert to conduct a salary survey of exempt and executive positions in 2023 and every four years thereafter.</p>	Compliant
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The processes involved in hiring new employees and maintaining current employees are critical to supporting the achievement of CBE Results.

The Chief Superintendent interprets:

- *standards* to mean the benchmarks of the CBE that provide a measure through which analysis of practices supports continuous growth in practices;
- *practices* to mean the strategic operations of human resources through which CBE manages employees compliant with legislative and regulatory requirements and in alignment with CBE's Education Plan;
- *recruitment* to mean the selection of employees newly hired to the CBE
- *fair compensation* to mean the aggregate cost of salaries and benefits for employees that are competitive subject to CBE's ability to pay.
- *retention* to mean the ongoing employment and commitment of employees.
- *highly qualified* to mean possessing the skills, knowledge and abilities required of the position and principles that align with CBE values and vision..

Board-approved Indicators and *Evidence of Compliance* |

4.2.1	90% of employees who pass their probationary period will still be employed with the CBE at the 2-year anniversary.	Compliant
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The organization is compliant with this indicator.

Evidence statement



OE-4: Treatment of Employees

At the end of the 2023-2024 school year, 91.1% of continuous employees remained employed with the CBE two years after completing their probation period. This is a 2% increase from the same time last year. The Lunch Supervisor role, who while continuous employees, are part time and work a limited number of hours per week (10 hours per week) and experience high turnover likely due to often being parents. Excluding Lunchroom Supervisors, 95.3% of employees (up from 91.75% last year) remained employed after 2 years.

4.2.2	95% of school based principals and assistant principals who successfully pass their evaluation will have maintained the designation at the 3 year anniversary.	Compliant
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The organization is compliant with this indicator.

Evidence statement

In 2023-2024 school year, 100% of school-based principals and 100% of school based assistant principals, who successfully passed their evaluation, maintained their designation at their three (3) year anniversary in 2023-2024.

4.2.3	Salaries and benefits are reviewed annually against identified comparators.	Compliant
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The organization is compliant with this indicator.

Evidence statement

In 2023-2024, salaries and benefits were reviewed against relevant comparators in support of both collective bargaining in the case of unionized staff and compensation policy decisions for exempt staff. New external salary surveys have been reviewed.



OE-4: Treatment of Employees

4.2.4	An external expert conducted a survey of exempt and executive position salaries.	Compliant
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The organization is compliant with this indicator.

Evidence statement

The CBE retained an external expert to conduct a salary survey of exempt and executive positions. An initial review of executive positions was completed in 2024. A review of exempt and additional review of executive positions has currently been undertaken and is expected to be completed in the 2024/25 school year.

Evidence demonstrates all indicators in subsection 2 are in compliance.

4.3	Administer clear personnel rules and procedures for employees, including processes for suspension, transfer and termination actions.	Compliant
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Having clear rules and procedures that identify expectations and govern employees is essential to the fair and transparent operation of the organization.

The Chief Superintendent interprets:

- *administer* to mean develop, provide and apply.
- *personnel rules* to mean CBE Administrative Regulations pertaining to employee behaviour and those provisions/processes identified within the *Education Act*.
- *procedures* to mean those practices and processes subject to the provisions of the collective agreements, terms and conditions of employment and current *Education Act*.



OE-4: Treatment of Employees

4.3.1	<p>100% of employees will be made aware of Calgary Board of Education policies or regulations governing:</p> <ul style="list-style-type: none"> • respect in the workplace; • conflict of interest; and • responsible use of electronic information resources. 	Compliant
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The organization is compliant with this indicator.

Evidence statement

All employees who join the organization are provided CBE documentation regarding regulations governing respect in the workplace, the Employee Code of Conduct and Responsible Use of Electronic Information resources and regulations, through the onboarding process. Employees are responsible for signing-off to indicate awareness.

Every new employee is provided a link to all new hire documents that include:

- AR 4027 – Employee Code of Conduct;
- AR 1061 – Responsible Care and Security of Information;
- AR 1062 – Responsible Use of Electronic Information;
- AR 1070 – Occupational Health and Safety; and
- AR 6024 – Student Records.

Regulations governing respect in the workplace and conflict of interest are available to all employees. Employees access regulations online through the CBE Staff Insite. All employees are advised, as part of a communication plan, of any changes to the administrative regulations. In addition, one hundred percent (100%) of employees are made aware of the policy regarding the responsible use of electronic information each time they log into the CBE network.



OE-4: Treatment of Employees

<p>4.3.2 There will be no grievance, arbitration, board of reference decisions, or findings in a court of law that the CBE failed to administer clear personnel rules and procedures for employees, including processes for suspension, transfer and termination actions</p>	<p>Compliant</p>
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The organization is compliant with this indicator.

Evidence statement

There were no adverse decisions toward the CBE in regard to grievances, arbitrations, board of reference decisions or finding in a court of law that CBE failed to administer clear personnel rules and procedures for employees, including processes for suspension, transfer and termination actions.

Evidence demonstrates all indicators in subsection 3 are in compliance.



OE-4: Treatment of Employees

4.4	Ensure the Board's approval for the bargaining mandate, the ratification of all collective agreements for unionized employees, and the approval of the total compensation of all exempt employees.	Compliant
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Negotiation discussions with unionized employees must be conducted within reasonable and permitted parameters. The Chief Superintendent interprets:

- *Board's approval* to mean a carried motion recorded in the minutes of a meeting of the Board of Trustees.
- *bargaining mandate* to mean the parameters within which a new collective agreement may be negotiated.
- *ratification* to mean the approval to conclude a collective agreement in accordance with the Labour Relations Code.
- *total compensation* to mean aggregate cost of salaries and benefits for exempt employees that are funded from the CBE budget.
- *exempt employees* to mean personnel who are not part of a bargaining unit according to the Labour Relations Code.

4.4.1	The commencement of every round of collective bargaining occurs after the Board of Trustees approves a bargaining mandate.	Compliant
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The organization is compliant with this indicator.

Evidence statement

There was one bargaining mandate approved by the Board of Trustees during 2023-2024.

The CUPE bargaining mandate was approved by the Board of Trustees at the October 24, 2023 Board meeting.



OE-4: Treatment of Employees

4.4.2	All collective bargaining settlements occur within the parameters of any mandate approved by the Board of Trustees.	Compliant
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The organization is compliant with this indicator.

Evidence statement

Collective bargaining settlements were within the parameters of the mandates approved in indicator 4.4.1.

Settlements reached during the 2023-2024 fiscal year were:

- ATA Local 38 (local bargaining) Memorandum of Agreement, December 11, 2023
- The Bargaining Council of the Calgary Board of Education Construction and Maintenance Skilled Trades Unions (Trades) Memorandum of Agreement, January 5, 2024
- The Canadian Union of Public Employees (CUPE) Local 40 Memorandum of Agreement, January 23, 2024
- The Calgary Board of Education Staff Association – Main Body (MB) Mediator’s Recommendations for Terms of Settlement, January 29, 2024
- The Calgary Board of Education Staff Association – Professional Support Staff (PSS) Mediator’s Recommendations for Terms of Settlement, January 29, 2024

OE-4: Treatment of Employees

4.4.3	Every round of collective bargaining is concluded with the ratification of the new collective agreement by the Board of Trustees	Compliant
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The organization is compliant with this indicator.

Evidence statement

Collective bargaining was concluded with the ratification of new collective agreements by Board of Trustees as follows:

- ATA Local 38, January 30, 2024
- The Bargaining Council of the Calgary Board of Education Construction and Maintenance Skilled Trades Unions (Trades), January 30, 2024
- The Canadian Union of Public Employees (CUPE) Local 40, February 13, 2024
- The Calgary Board of Education Staff Association – Main Body (MB), February 13, 2024
- The Calgary Board of Education Staff Association – Professional Support Staff (PSS), February 13, 2024

4.4.4	Changes to total compensation packages for exempt employees occur after the Board of Trustees' approval.	Compliant
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The organization is compliant with this indicator.

Evidence statement

The Board approved changes to the total compensation package for exempt and executive employees on December 12, 2023.

Evidence demonstrates all indicators in subsection 4 are in compliance.



OE-4: Treatment of Employees

GLOSSARY – Developed by the Board of Trustees

Board: The Board of Trustees

Operational Expectations: These policies define both the nonnegotiable expectations and the clear boundaries within which the Chief Superintendent and staff must operate. They articulate the actions and decisions the Board would find either absolutely necessary or totally unacceptable.

Monitoring Report: The Board wants to know that its values have driven organizational performance. The Chief Superintendent will present to the Board, for its evaluation, a report that summarized how either compliance has been achieved on Operational Expectations or how reasonable progress has been made in Results. Each monitoring report requires: a re-statement of the full policy, by section; a reasonable interpretation of each section; data sufficient to prove compliance or reasonable progress; and a signed certification from the Chief Superintendent of the status.

Reasonable Interpretation: Once the Board has stated its values in policy, the Chief Superintendent is required to “interpret” policy values, saying back to the Board, “here is what the Board’s value means to me.” The Board then judges whether this interpretation is reasonable. In other words, does the Chief Superintendent “get it?” This reasonable interpretation is the first step required in monitoring compliance on Operational Expectations and monitoring reasonable progress on Results.

Compliance: Evidence or data that allow the Board to judge whether the Chief Superintendent has met the standard set in the Operational Expectations values.

Non-compliance: In gathering evidence and data to prove to the Board that its Operational Expectations values have been adhered to, there may be areas where the standards were not met.

The policy or subsection of the policy would be found to be “non-compliant.” The Chief Superintendent would identify the capacity-building needed to come into compliance and the Board would schedule this section of policy for re-monitoring.



report to Board of Trustees

Correspondence

Date	November 26, 2024
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Patricia Minor, Corporate Secretary
Purpose	Information
Governance Policy Reference	Operational Expectations OE-7: Communication With and Support for the Board

1 | Recommendation

This report is being provided for the information of the Board.

2 | Background

The following is a summary of the correspondence provided to the board:

- Letter dated June 16, 2023 from M. Persson and L. Pillipow, Deputy Ministers of Infrastructure and Education re: School Capital Funding Approval – Modernization of Jack James High School for the purpose of the relocation of the Louise Dean Centre (Page 9-9).
- Letter dated June 21, 2023 to the Hon. D. Nicolaides, Education Minister, re: Use of Capital Reserves for the Relocation of the Louise Dean Centre (Page 9-17).
- Letter dated July 11, 2023 from M. Persson and L. Pillipow, Deputy Ministers of Infrastructure and Education, re: Approval - Use of Capital Reserves for the Relocation of the Louise Dean Centre (Page 9-19).
- Letter dated October 6, 2023 from the Hon. D. Nicolaides, Education Minister, re: Approval – Use of Capital Reserves for the Modernization of Jack James High School (Page 9-26).



- Letter dated November 29, 2023 to the Hon. D. Nicolaides, Education Minister, re: Disposition of Vacant Monterey Park and Coral Springs Sites (Page 9-27).
- Letter dated June 24, 2024 from L. Pillipow, Deputy Minister of Education re: Amended Response Letter from Deputy Minister re Distribution of Monterey Park and Coral Springs Sites (Page 9-30).
- Letter dated July 11, 2024 J. Willan, Acting Deputy Minister of Education re: Amended Response Letter from Acting Deputy Minister of Education re Distribution of Monterey Park and Coral Springs Sites (Page 9-31).
- Letter dated April 17, 2024 from the Hon. D. Nicolaides, Education Minister, re: 2024 School Capital Funding Approval Announcement (Page 9-32).
- Letter dated May 28, 2024 to the Hon. D. Nicolaides, Education Minister, re: Cornerstone High School Capacity (Page 9-35).
- Letter dated August 8, 2024 from the Hon. D. Nicolaides, Minister of Education re: Approval to Increase Capacity for New High School Project in Cornerstone Community (Page 9-38).
- Letter dated June 28, 2024 to the Hon. D. Nicolaides, Education Minister re: June 4, 2024 Meeting Follow-Up (Page 9-39).
- Letter dated October 16, 2024 from the Hon. D. Nicolaides, Education Minister re: Response to June 4, 2024 Meeting Follow-Up (Page 9-41).
- Letter dated October 16, 2024 to the Hon. D. Nicolaides, Minister of Education, and the Hon. P. Guthrie, Minister of Infrastructure re: School Construction Accelerator Program (Page 9-43).
- Attachments: Relevant Correspondence

AR 54392

June 16, 2023

Christopher Usih
Superintendent
The Calgary School Division
1221 - 8 Street SW
Calgary AB T2R 0L4

Dear Christopher Usih:

On behalf of the Ministers of Infrastructure and Education, we are pleased to provide you with the following school capital funding approval.

Approval of funding, of up to \$3,000,000, including non-refundable GST, for the modernization of Jack James High School to accommodate Louise Dean School (Project ID: P-005848 / Contract ID: 040407); and acknowledgment of \$3,500,000 from Board Capital Reserves.

The Total Project Cost is \$6,500,000 and the Total Provincial Support is \$3,000,000.

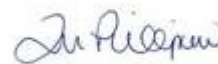
Attached are the Terms and Conditions of the funding, for your review. If you concur, please countersign on behalf of your school authority and return a signed scanned copy to Judith Wright at judith.wright@gov.ab.ca and Dale Box at dale.box@gov.ab.ca.

We look forward to the successful and timely completion of this project.

Sincerely,



Mary Persson
Deputy Minister



Lora Pillipow
Deputy Minister, Education

Attachments

cc: Bradley Grundy, Chief Financial Officer, Corporate Treasurer
The Calgary School Division

APPENDIX A:
THE CALGARY SCHOOL DIVISION
MODERNIZATION OF JACK JAMES HIGH SCHOOL TO ACCOMMODATE LOUISE
DEAN SCHOOL

TERMS AND CONDITIONS OF FUNDING

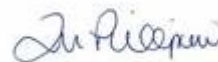
1. These Terms and Conditions, and the letter to which these Terms and Conditions are attached (the "Agreement") shall conclude two years from the date a Statement of Final Costs is submitted by the Division.
2. The Division agrees to carry out and complete the Modernization and Updating of Jack James High School (the "Project") with the generally accepted standard of competency in the field of endeavor associated with the Project and all applicable professional standards, complete in all respects and in accordance with the plans and specifications for the Project, and to use all reasonable efforts to proceed diligently and in a timely manner.
3. The Division agrees that it is responsible for the delivery of the Project and that support from Alberta Infrastructure will be on an as needed basis as determined by Alberta Infrastructure.
4. The Division will comply with the School Capital Manual, including provisions relating to Grant Funded Projects, unless otherwise set out in these Terms and Conditions, in which case these Terms and Conditions prevail.
5. Subject to the Division complying with the terms and conditions of this Agreement, and subject to the appropriation of sufficient money for the purposes of this Agreement by the Legislature of Alberta, the Grant Recipient will be provided with a grant of up to \$3,000,000 dollars (the "Grant") to accommodate the students of Louise Dean School.
6. The schedule of payments is defined as follows:
 - a. Signed Appendix A: Up to 80 per cent the Grant
 - b. Project Close-out: Up to 20 per cent of the Grant
7. The Division shall use the Project funding and all interest and other income earned from investment of these amounts (the "Grant Proceeds") solely for:
 - a. the purpose of carrying out and completing the Project; or
 - b. if the purpose is varied by the Province in accordance with the Infrastructure Grants Regulation, then only for the purpose as so varied.
8. When undertaking the project work through contractual agreements, the Division agrees to adopt and document a fair, open, and transparent process for the soliciting, receiving, reviewing, and awarding of bids and proposals, in accordance with the *School Capital Manual*, and any requirements set out by the Province.

9. The Division shall ensure compliance with all applicable legislative and regulatory requirements and all applicable trade agreements, including without limitation, the Canadian Free Trade Agreement and the New West Partnership Trade Agreement when procuring goods, construction, and services for the Project.
10. The Division shall be responsible for and pay all costs and expenses relating to the Project, including any cost overruns and legal fees incurred.
11. The Division shall provide to the Province, no later than twelve (12) months from the date of substantial performance, a statement of final costs of the Project, certified by a senior financial officer of the Division, and in the form required by the Province.
12. The Division shall maintain adequate financial records relating to the Grant Proceeds, keep full, accurate and complete books, accounts and records of the cost of the materials, services or resources funded under this Agreement, and otherwise relating to the receipt and expenditure of the Grant Proceeds, in accordance with Public Sector Accounting Division Standards (PSAS), and have them available to the Province at all times during the term of this Agreement and for a period of two (2) years after the termination or conclusion of the Agreement.
13. The Division shall invest any portion of the Grant Proceeds paid to the Grant Recipient, but not immediately required for the Project, in a separate interest-bearing account or other prudent investment with a reasonable rate of return in such a manner that is readily reportable to the Province. All interest earned must be reported on the statement of final costs of the Project.
14. The Division shall advise the Province of any unusual or unforeseen conditions or developments that may affect the Project budget or schedule as soon as they become known to the Division.
15. The Division agrees to obtain the prior approval of the Province to proceed where the Division determines there will be increases in the cost of the Project. The Division shall submit a plan indicating how cost increases will be funded or otherwise accommodated through scope changes.
16. The Division agrees to provide the following in a form and with the content as may be determined by the Province:
 - a. monthly reports or reports at such intervals as required by the Province, up to Project Completion, including the following information as a minimum:
 - i. Projected cash-flow requirements and timing relative to the Project;
 - ii. Summary of major contract awards during the respective reporting period;
 - iii. Standard (projected) versus actual comparison of budget and Project progress; and
 - iv. Substantial Performance Date.
 - b. any additional reports or submissions as requested by the Province.

17. The Division shall keep and cause to be kept in strict confidence all information developed or acquired as a result of carrying out this Agreement, (including without limitation, technical, financial and Project information), which is designated as confidential in writing, is disclosed in circumstances of confidence, or would generally be understood by a person exercising reasonable business judgment to be confidential ("Confidential Information"). The Division shall only disclose Confidential Information to other Project participants on a need-to-know basis, or as otherwise permitted by the terms and conditions of contracts among any of the Project participants or as required by law.
18. Notwithstanding any other provisions of this Agreement, the Province may, by giving written notice to the Division, vary the terms and conditions of this Agreement.
19. The Division agrees to indemnify and hold harmless the Province from any third party claims, demands, actions or costs, including legal costs on a solicitor-client basis, for which the Division is legally responsible in relation to the subject matter of this Agreement and the Project, including those arising out of negligence or willful acts by the Division or its employees, officers, or agents.
20. The Division will, at the Division's own expense and without limiting the Division's liability under this agreement, insure the Division's operations under a contract of General Liability Insurance, in an amount of not less than two million dollars (\$2,000,000) per occurrence, insuring bodily injury, personal injury and property damage, including loss of use. The Division shall provide, on request, evidence of the insurance required under this Agreement to the Province in a format acceptable to the Province.
21. The Division agrees that it is responsible for any physical damage and risk of loss to any structure which occurs in relation to the Project during construction and after construction is complete. The Division shall be responsible for maintaining adequate insurance coverage for the structures constructed in relation to the Project.
22. Nothing in this Agreement impacts the interpretation or application of or in any way relieves the Division from compliance with all applicable laws including but not limited to the *Ministerial Grant Regulation AR 215/2022* and the *Education Act, SA 2012 c E-0.3*.
23. Notwithstanding any other provisions of this Agreement, those sections which by their nature continue after the conclusion or termination of this Agreement shall continue after such conclusion or termination, including without limitation sections 6, 7, 10, 12, 13, and 14.



Mary Persson
Deputy Minister, Alberta Infrastructure



Lora Pillipow
Deputy Minister, Alberta Education

Acknowledged by:
The Calgary School Division

Per: _____

Signature: _____

Date: _____

Property of the
Calgary Board of Education

**SCHEDULE A:
THE CALGARY SCHOOL DIVISION
MODERNIZATION OF JACK JAMES HIGH SCHOOL TO ACCOMMODATE LOUISE
DEAN SCHOOL**

PROJECT DESCRIPTION

Further to section 1.1 of the Agreement, the Project is described as follows:

- Expand the school parking lot by ~40 stalls;
- Provide a learning center and dedicated childcare space for nursery, infants and toddlers complete with washrooms, an outdoor play area space and storage;
- Provide secure hardware to limit access to dedicated Louise Dean School (LDS) student spaces from the larger student population;
- Create a Jack James High School (JJHS) student services area;
- Redevelop the main office to incorporate space for the LDS administration;
- Provide a total of three (3) dedicated LDS classroom spaces
- Provide Kindred administration space, offices, student crisis room, counselling rooms, and therapy rooms;
- Provide Alberta Health Services administration space, offices and a medical examination office; and
- Develop a new two story exit staircase.

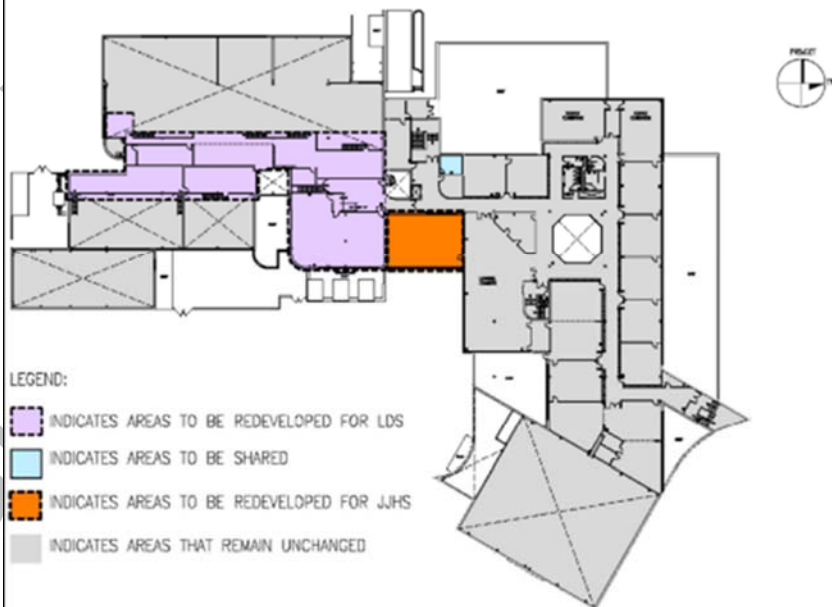
Changes to Jack James HS

Main Floor



Changes to Jack James HS

Second Floor



**SCHEDULE B:
THE CALGARY SCHOOL DIVISION
MODERNIZATION OF JACK JAMES HIGH SCHOOL TO ACCOMMODATE LOUISE
DEAN SCHOOL**

APPROVED BUDGET

Project ID P-005848
Contract ID 040407
Project Description Modernization of Jack James High School to Accommodate Louise Dean School

Year Project Approved 2023/2024

Permanent Core Area Supported (m²) NA
Modular Classrooms NA
Capacity (students) NA

Approved Budget	
Building Construction	\$ 5,583,555
Consultant Fees	\$ 702,411
Project Expenses	\$ 111,671
Site Development	\$ -
Modular Procurement	\$ -
Modular Furniture & Equipment	\$ -
Demolition of Full Buildings	\$ -
Contingency	\$ -
Other	\$ -
Hazardous Materials	\$ -
Subtotal	\$ 6,397,638
Non-refundable GST	\$ 102,362
Total Project Cost	\$ 6,500,000
Less: Modular Procurement	\$ -
Less: Local Contributions	\$ (3,500,000)
Less: Interest Income Earned	\$ -
Revised Provincial Support	\$ 3,000,000

Final Total Provincial Support	\$	3,000,000
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www.cbe.ab.ca	Board Chair	
	Laura Hack	Wards 3 & 4
	Vice-Chair	
	Charlene May	Wards 12 & 14
	Trustees	
	Dana Downey	Wards 1 & 2
	Marilyn Dennis	Wards 5 & 10
	Patricia Bolger	Wards 6 & 7
	Susan Vukadinovic	Wards 8 & 9
	Nancy Close	Wards 11 & 13

June 21, 2023

Honourable Demetrios Nicolaides
Minister of Education
10800 – 97 Avenue
Edmonton, AB T5K 2B6

Dear Minister Nicolaides:

Re: Use of Capital Reserves for Relocation of the Louise Dean Centre

In addition to the highly anticipated \$3 million Alberta Education contribution commitment towards the relocation of the Louise Dean Centre (LDC), the CBE is requesting authorization to expend up to \$6,510,000 from the restricted capital reserves from the sale of the Montgomery school property to support the redevelopment of Jack James High School to accommodate the unique needs of the LDC. If the funds are completely expended, the remaining balance in the restricted capital fund from the sale of Montgomery School property would be \$490,000.

In reference to this request, the CBE Board of Trustees passed the following motion on June 20, 2023:

- *“THAT, subject to Ministerial approval, the Board of Trustees approves a budget expenditure from Capital Reserves to undertake the redevelopment of Jack James High School, as reflected in the private report.”*

Funds requested will be used to support the CBE Project Management Services team in their planning and project delivery. The outcome of the project will provide Louise Dean students with increased opportunities to access Indigenous Education resources, Career and Technology Studies (CTS) courses and create opportunities for parenting fathers to attend and engage in programming offered by both Louise Dean and Jack James High School. Additionally, the program relocation will provide Jack James High School students with increased access to on site counselling services offered by Kindred.

Should you have further questions regarding this request, please feel free to have your staff contact Dany Breton, Superintendent, Facilities & Environmental Services for additional information.

Sincerely,



Laura Hack, Chair
Board of Trustees

cc: Christopher Usih, Chief Superintendent
Dany Breton, Superintendent, Facilities & Environmental Services

Property of the
Calgary Board of Education



AR 54392

July 11, 2023

Christopher Usih
Superintendent
The Calgary School Division
1221 - 8 Street SW
Calgary AB T2R 0L4

Dear Christopher Usih:

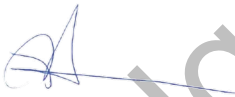
Further to our letter of June 16, 2023, and on behalf of the Ministers of Infrastructure and Education, we are pleased to provide you with the following revised school capital funding approval.

1. Approval of funding, of up to \$3,000,000, including non-refundable GST, toward the modernization of Jack James High School to accommodate Louise Dean School (Project ID: P-005848 / Contract ID: 040407).
2. Acknowledgment of \$6,509,760 from Board Capital Reserves.

The Total Project Costs is \$9,509,760 and the Total Provincial Support is \$3,000,000.

The Terms and Conditions, scope (Schedule A) and budget (Schedule B) are attached for your review. If you concur, please countersign on behalf of your school authority and return a signed scanned copy to Judith Wright, Director, Capital Projects Delivery Division, Infrastructure at judith.wright@gov.ab.ca and Dale Box, Director, Financial Services and Capital Planning Division, Education, at dale.box@gov.ab.ca.

Sincerely,



Mary Persson
Deputy Minister



Lora Pillipow
Deputy Minister, Education

Attachment

cc: Bradley Grundy, Chief Financial Officer, Corporate Treasurer
The Calgary School Division

APPENDIX A:
THE CALGARY SCHOOL DIVISION
MODERNIZATION OF JACK JAMES HIGH SCHOOL TO ACCOMMODATE LOUISE
DEAN SCHOOL

TERMS AND CONDITIONS OF FUNDING

1. These Terms and Conditions, and the letter to which these Terms and Conditions are attached (the "Agreement") shall conclude two years from the date a Statement of Final Costs is submitted by the Division.
2. The Division agrees to carry out and complete the Modernization and Updating of Jack James High School (the "Project") with the generally accepted standard of competency in the field of endeavor associated with the Project and all applicable professional standards, complete in all respects and in accordance with the plans and specifications for the Project, and to use all reasonable efforts to proceed diligently and in a timely manner.
3. The Division agrees that it is responsible for the delivery of the Project and that support from Alberta Infrastructure will be on an as needed basis as determined by Alberta Infrastructure.
4. The Division will comply with the School Capital Manual, including provisions relating to Grant Funded Projects, unless otherwise set out in these Terms and Conditions, in which case these Terms and Conditions prevail.
5. Subject to the Division complying with the terms and conditions of this Agreement, and subject to the appropriation of sufficient money for the purposes of this Agreement by the Legislature of Alberta, the Grant Recipient will be provided with a grant of up to \$3,000,000 dollars (the "Grant") to accommodate the students of Louise Dean School.
6. The schedule of payments is defined as follows:
 - a. Signed Appendix A: Up to 80 per cent the Grant
 - b. Project Close-out: Up to 20 per cent of the Grant
7. The Division shall use the Project funding and all interest and other income earned from investment of these amounts (the "Grant Proceeds") solely for:
 - a. the purpose of carrying out and completing the Project; or
 - b. if the purpose is varied by the Province in accordance with the Infrastructure Grants Regulation, then only for the purpose as so varied.
8. When undertaking the project work through contractual agreements, the Division agrees to adopt and document a fair, open, and transparent process for the soliciting, receiving, reviewing, and awarding of bids and proposals, in accordance with the *School Capital Manual*, and any requirements set out by the Province.

9. The Division shall ensure compliance with all applicable legislative and regulatory requirements and all applicable trade agreements, including without limitation, the Canadian Free Trade Agreement and the New West Partnership Trade Agreement when procuring goods, construction, and services for the Project.
10. The Division shall be responsible for and pay all costs and expenses relating to the Project, including any cost overruns and legal fees incurred.
11. The Division shall provide to the Province, no later than twelve (12) months from the date of substantial performance, a statement of final costs of the Project, certified by a senior financial officer of the Division, and in the form required by the Province.
12. The Division shall maintain adequate financial records relating to the Grant Proceeds, keep full, accurate and complete books, accounts and records of the cost of the materials, services or resources funded under this Agreement, and otherwise relating to the receipt and expenditure of the Grant Proceeds, in accordance with Public Sector Accounting Division Standards (PSAS), and have them available to the Province at all times during the term of this Agreement and for a period of two (2) years after the termination or conclusion of the Agreement.
13. The Division shall invest any portion of the Grant Proceeds paid to the Grant Recipient, but not immediately required for the Project, in a separate interest-bearing account or other prudent investment with a reasonable rate of return in such a manner that is readily reportable to the Province. All interest earned must be reported on the statement of final costs of the Project.
14. The Division shall advise the Province of any unusual or unforeseen conditions or developments that may affect the Project budget or schedule as soon as they become known to the Division.
15. The Division agrees to obtain the prior approval of the Province to proceed where the Division determines there will be increases in the cost of the Project. The Division shall submit a plan indicating how cost increases will be funded or otherwise accommodated through scope changes.
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 - a. reports at such intervals as requested by the Province, up to Project Completion, including the following information:
 - i. Projected cash-flow requirements and timing relative to the Project;
 - ii. Summary of major contract awards during the respective reporting period;
 - iii. Standard (projected) versus actual comparison of budget and Project progress; and
 - iv. Substantial Performance Date.
 - b. any additional reports or submissions as requested by the Province.

17. The Division shall keep and cause to be kept in strict confidence all information developed or acquired as a result of carrying out this Agreement, (including without limitation, technical, financial and Project information), which is designated as confidential in writing, is disclosed in circumstances of confidence, or would generally be understood by a person exercising reasonable business judgment to be confidential ("Confidential Information"). The Division shall only disclose Confidential Information to other Project participants on a need-to-know basis, or as otherwise permitted by the terms and conditions of contracts among any of the Project participants or as required by law.
18. Notwithstanding any other provisions of this Agreement, the Province may, by giving written notice to the Division, vary the terms and conditions of this Agreement.
19. The Division agrees to indemnify and hold harmless the Province from any third party claims, demands, actions or costs, including legal costs on a solicitor-client basis, for which the Division is legally responsible in relation to the subject matter of this Agreement and the Project, including those arising out of negligence or willful acts by the Division or its employees, officers, or agents.
20. The Division will, at the Division's own expense and without limiting the Division's liability under this agreement, insure the Division's operations under a contract of General Liability Insurance, in an amount of not less than two million dollars (\$2,000,000) per occurrence, insuring bodily injury, personal injury and property damage, including loss of use. The Division shall provide, on request, evidence of the insurance required under this Agreement to the Province in a format acceptable to the Province.
21. The Division agrees that it is responsible for any physical damage and risk of loss to any structure which occurs in relation to the Project during construction and after construction is complete. The Division shall be responsible for maintaining adequate insurance coverage for the structures constructed in relation to the Project.
22. Nothing in this Agreement impacts the interpretation or application of or in any way relieves the Division from compliance with all applicable laws including but not limited to the *Ministerial Grant Regulation AR 215/2022* and the *Education Act, SA 2012 c E-0.3*.

23. Notwithstanding any other provisions of this Agreement, those sections which by their nature continue after the conclusion or termination of this Agreement shall continue after such conclusion or termination, including without limitation sections 6, 7, 10, 12, 13, and 14.



Mary Persson
Deputy Minister, Alberta Infrastructure

Lora Pillipow
Deputy Minister, Alberta Education

Acknowledged by:
The Calgary School Division

Per: _____

Signature: _____

Date: _____

Property of the
Calgary Board of Education

SCHEDULE A:

THE CALGARY SCHOOL DIVISION MODERNIZATION OF JACK JAMES HIGH SCHOOL TO ACCOMMODATE LOUISE DEAN SCHOOL

PROJECT DESCRIPTION

Further to section 1.1 of the Agreement, the Project is described as follows:

- Expand the school parking lot by 32 stalls.
- Provide a learning center and dedicated childcare space for nursery, infants and toddlers complete with washrooms, an outdoor play area space and storage.
- Provide security hardware to limit access to dedicated Louise Dean School (LDS) student spaces from the larger student population.
- Redevelop the main office to incorporate space for the LDS administration.
- Provide a total of three (3) dedicated LDS classroom spaces
- Provide Kindred administration space, offices, student crisis room, counselling rooms, and therapy rooms.
- Provide Alberta Health Services administration space, offices, and a medical examination office.
- Develop a new two-story exit staircase.

SCHEDULE B:

**THE CALGARY SCHOOL DIVISION
MODERNIZATION OF JACK JAMES HIGH SCHOOL TO ACCOMMODATE LOUISE
DEAN SCHOOL**

APPROVED BUDGET

Project ID	P-005848
Contract ID	040407
Project Description	Modernization of Jack James High School to Accommodate Louise Dean School
Year Project Approved	2023/2024
Permanent Core Area Supported (m²)	NA
Modular Classrooms Capacity (students)	NA
Approved Budget	
Building Construction	\$ 7,415,000
Consultant Fees	\$ 550,000
Project Expenses	\$ 200,000
Site Development	\$ -
Contingency	\$ 1,195,000
Other	\$ -
Hazardous Materials	\$ -
Subtotal	\$ 9,360,000
Non-refundable GST	\$ 149,760
Total Project Cost	\$ 9,509,760
Less: Local Contributions	\$ (6,509,760)
Total Provincial Support	\$ 3,000,000



ALBERTA
EDUCATION

*Office of the Minister
MLA, Calgary - Bow*

AR 121218

October 6, 2023

Ms. Laura Hack
Chair
Calgary Board of Education
1221 - 8 Street SW
Calgary AB T2R 0L4

Dear Laura:

Thank you for your letter regarding the use of the Calgary Board of Education's restricted capital reserves to fund renovations at Jack James High School. I am pleased to respond.

I understand that Calgary Board of Education is seeking approval to use restricted capital reserves generated from the sale of the Montgomery School property to facilitate the renovations at Jack James High School. This funding will enable building upgrades to support increased access to Indigenous education resources, career, and technologies courses and create opportunities for parenting fathers to access programming for expecting and parenting teens, the students' children, and families at the school.

I am pleased to inform you that I hereby approve Calgary Board of Education's request to use up to \$6.51 million of restricted capital reserves from the disposition of Montgomery School to fund the renovations at Jack James High School.

I wish you success with this project.

Best,

Demetrios Nicolaides
Minister of Education



Board Chair

Laura Hack Wards 3 & 4

November 29, 2023

Vice-Chair

Charlene May Wards 12 & 14

Honourable Demetrios Nicolaides
Minister of Education
228 Legislature Building
10800 – 97 Avenue
Edmonton, AB T5K 2B6

Trustees

Dana Downey Wards 1 & 2
Marilyn Dennis Wards 5 & 10
Patricia Bolger Wards 6 & 7
Susan Vukadinovic Wards 8 & 9
Nancy Close Wards 11 & 13

Dear Minister Nicolaides,

Re: Disposition of Vacant Monterey Park and Corl Spring Sites

The Calgary Board of Education (CBE) is seeking Ministerial approval to transfer two (2) CBE vacant Municipal and School Reserve (MSR) sites to the Conseil Scolaire FrancoSud (FSD).

At a recent meeting of the Joint Use Coordinating Committee, FSD expressed a need for school locations in the northeast part of Calgary to meet growing enrolment needs. Following careful review, the CBE has determined that undeveloped (vacant) CBE MSR sites in the communities of Monterey Park and Coral Springs could be declared surplus to CBE requirements and transferred to FSD. FSD has confirmed these locations would satisfy their enrolment requirements, and they have forwarded a formal letter of interest in acquiring these properties (enclosed).

The communities of Monterey Park and Coral Springs are located in northeast Calgary and are considered to be fully developed. These communities have never been ranked on the CBE Three Year School Capital Plan as the student populations in both communities have always been too small to meet CBE guidelines for prioritization of new school construction. CBE students residing in the Monterey Park community are accommodated within an existing elementary school in this community. Students from Coral Springs have been accommodated in other CBE schools in adjacent communities for many years. Students from both of these communities can continue to be accommodated at their respective schools into the future.

The Monterey Park vacant site is comprised of two (2) different but adjacent land parcels - one (1) owned jointly by the CBE and the City of Calgary, and one (1) owned jointly by the City of Calgary and Calgary Catholic School District (CCSD). It is the intent of the CBE to transfer its rights for its parcel to FSD, with the City remaining on title per the current configuration.

The Coral Springs vacant site is comprised of one (1) land parcel owned jointly by the CBE and the City of Calgary. It is the intent of the CBE to transfer its rights on the land parcel to FSD.

All lands are Reserve Lands, which means they would be transferred to FSD for \$1.00, in accordance with the terms of Calgary’s Joint Use and Planning Agreement.

On November 28, 2023, the CBE Board of Trustees passed the following motion:

“THAT, subject to Ministerial approval, the Board of Trustees approves transfer of the properties to the “Conseil Scolaire FrancoSud”.

In agreement with the above, the CBE hereby requests Ministerial approval to transfer two (2) land parcels making up the Monterey Park and Coral Springs vacant sites to FSD.

The Monterey Park land is described municipally as 7226 Laguna Way NE and described legally as: Plan 9512781; Block 3; Lot 69MSR.

The Coral Springs land is described municipally as 383 Coral Springs Boulevard NE and described legally as: Plan 999100151; Block 15; Lot 21MSR.

Thank you for your consideration of this matter.

Yours sincerely,



Laura Hack, Chair
Board of Trustees

cc Gary Strother, Acting Chief Superintendent of Schools
Dany Breton, Superintendent, Facilities and Environmental Services

Encl.



Calgary, September 25, 2023

Mr. Dany Breton
Superintendent of Facilities and Environmental Services
Calgary Board of Education
1221 8 Street SW
Calgary, AB. T2R 0L4

RE: land title addition

Mr. Dany Breton,

As a follow-up to the May 18, 2023 and September 21, 2023 meeting of the Joint Use Coordination Committee (JUCC), we would like to formally request the inclusion of Conseil Scolaire FrancoSud on the land title associated with the following Calgary sites:

- 1) 7226 Laguna Way NE (joint site with CSSD)
- 2) 383 Coral Springs Boulevard NE

We understand for transferring these sites to Conseil Scolaire FrancoSud it involves several steps. As per our understanding, these sites must first be declared surplus by the Calgary Board of Education (CBE). Following this declaration, ministerial consent would be required to surplus the sites and subsequently transfer them to FrancoSud.

FrancoSud is committed to cooperating with all necessary procedures and requirements to facilitate this transfer. If you require any additional information from us to advance this process, please do not hesitate to contact me at your earliest convenience.

Best regards,



Stéphan De Loof
Executive Director, Facility Services, Planning and Transportation

cc: Catherine Ford, Director Planning
Scott Lockwood, JUCC chair

AR122864

AMENDED

June 24, 2024

Ms. Joanne Pitman
Superintendent
Calgary Board of Education
1221 - 8 Street SW
Calgary, AB T2R 0L4

Subject: CBE DISPOSITION REQUEST - MONTEREY PARK AND CORAL SPRINGS

Dear Ms. Pitman:

On behalf of the Honourable Demetrios Nicolaidis, Minister of Education, I am pleased to respond to Chair Laura Hack's letter on behalf of the Calgary Board of Education Board of Trustees requesting approval to transfer two municipal and school reserve sites to Conseil scolaire FrancoSud.

I understand Calgary Board of Education trustees passed a motion to transfer its ownership of the vacant Monterey Park and Coral Springs sites to Conseil scolaire FrancoSud. I also understand that Conseil scolaire FrancoSud wishes to obtain ownership of the sites, and that the Calgary Joint Use Coordination Committee is supportive of this transfer. In accordance with Section 192 of the *Education Act*, I am pleased to share that Minister Nicolaidis has approved the transfer of the Calgary Board of Education's ownership of the following vacant municipal and school reserve sites to Conseil scolaire FrancoSud:

Plan 9512781; Block 3; Lot 69MSR (3.88 acres)
Plan 99100151 Block 15; Lot 21MSR (6.87 acres).

In entering into this agreement, please ensure the Calgary Board of Education complies with Disposition of Property Regulation AR 86/2019 and ensure that the final agreement indemnifies the school board from any future liability arising from environmental responsibilities and other liabilities that may arise from this transfer.

A signed copy of this letter will follow for the purposes of registering the transfer with Alberta Land Titles.

Sincerely,



Lora Phillipow
Deputy Minister

cc: Mary Persson, Deputy Minister, Infrastructure

AR122864

AMENDED

July 11, 2024

Ms. Joanne Pitman
Superintendent
Calgary Board of Education
1221 - 8 Street SW
Calgary, AB T2R 0L4

Subject: CBE DISPOSITION REQUEST - MONTEREY PARK AND CORAL SPRINGS

Dear Ms. Pitman:

On behalf of the Honourable Demetrios Nicolaidis, Minister of Education, I am pleased to respond to Chair Laura Hack's letter on behalf of the Calgary Board of Education Board of Trustees requesting approval to transfer two municipal and school reserve sites to The Regional Authority of the Southern Francophone Education Region.

I understand Calgary Board of Education trustees passed a motion to transfer its ownership of the vacant Monterey Park and Coral Springs sites to The Regional Authority of the Southern Francophone Education Region I also understand that The Regional Authority of the Southern Francophone Education Region wishes to obtain ownership of the sites, and that the Calgary Joint Use Coordination Committee is supportive of this transfer. In accordance with Section 192 of the *Education Act*, I am pleased to share that Minister Nicolaidis has approved the transfer of the Calgary Board of Education's ownership of the following vacant municipal and school reserve sites to The Regional Authority of the Southern Francophone Education Region:

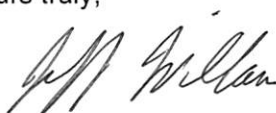
- Plan 9512781; Block 3; Lot 69MSR (3.88 acres)
- Plan 9910015; Block 15; Lot 21MSR (6.87 acres)

In entering into this agreement, please ensure the Calgary Board of Education complies with Disposition of Property Regulation AR 86/2019 and ensure that the final agreement indemnifies the school board from any future liability arising from environmental responsibilities and other liabilities that may arise from this transfer.

If you have any questions, please contact Allison Matichuk, Manager, Capital Planning, at allison.matichuk@gov.ab.ca or 780-643-1453 (toll-free in Alberta by first dialing 310-0000).

A signed copy of this letter will follow for the purposes of registering the transfer with Alberta Land Titles.

Yours truly,



Jeff Willan
Acting Deputy Minister

cc: Mary Persson, Deputy Minister, Infrastructure



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EDUCATION

Office of the Minister
MLA, Calgary - Bow

AR124009

April 17, 2024

Ms. Laura Hack
Board Chair
Calgary Board of Education
1221 - 8 Street SW
Calgary AB T2R 0L4

Dear Ms. Hack:

On behalf of the Government of Alberta, we are pleased to advise you of the following project approvals for the Calgary Board of Education as part of the school capital approval announcements on March 1, 2024.

Full Funding Approval

Project Name	Approval Year	Grade Configuration	Opening/Final Capacity
New School in Evanston	2024	K-4	650

We are also pleased to advise you that this project is approved to receive playground funding of up to \$250,000. This funding is intended to assist with the provision of playgrounds, and we expect the funds will supplement the school community's existing fundraising efforts. Further details regarding this funding, including reporting requirements and funding disbursement, can be found in the *School Capital Manual*.

Alberta Infrastructure is responsible for the delivery of this project; however, a final decision has not been made regarding the delivery method. Alberta Infrastructure and Alberta Education staff will contact your administration in the following weeks to initiate the collaborative development of this project.

.../2

Design Funding Approval

Project Name	Approval Year	Grade Configuration	Opening/Final Capacity
New School in Cornerstone	2024	10-12	1,810
New School in Redstone	2024	K-4	590
Modernization of Annie Gale School	2026	6-9	640

Alberta Infrastructure is responsible for the delivery of these projects; however, a final decision has not been made regarding their delivery method. Alberta Infrastructure and Alberta Education staff will contact your administration in the following weeks to initiate the collaborative development of these projects.

We invite you to explore innovative partnerships that will result in improvements to program quality and the efficient use of resources. To ensure that the projects are not delayed, all partnerships should be in place before design work starts. We encourage your school division staff to continue working with Alberta Infrastructure and Alberta Education staff, who are available to provide assistance and guidance as needed.

Planning Funding Approval

Project Name	Approval Year	Grade Configuration	Opening/Final Capacity
New School in Saddle Ridge	2026	5-9	925

Alberta Education will proceed with an initial payment of \$100,000 to your school jurisdiction for this planning project in the approval year indicated above. Please note, final payments will follow once proof of project completion and payment of expenses have been submitted. We encourage your school jurisdiction staff to continue working with Alberta Infrastructure and Alberta Education staff, who are available to provide assistance and guidance as needed.

Planning funds are intended to support site readiness for priority projects, with the goal of clarifying the anticipated scope, schedule, and cost of a project. Alberta Infrastructure is responsible for retaining site investigation consultants. Additional details on planning funding and the capital planning process can be found in the *School Capital Manual*.

School jurisdictions are not required to complete every stage for each project (i.e., pre-planning, planning, design) to be eligible for construction funding. Depending on the need, readiness, and ability to complete the required steps before construction, projects may accelerate at different rates.

Ms. Laura Hack
Page 3

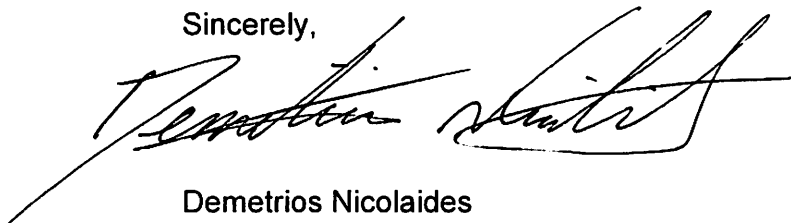
Although this does not constitute full project approval, this investment represents a commitment to this project as a high-priority need. Planning funds are intended to allow for further development of project scope and site investigation work and to help clarify potential risks and identify mitigating strategies and costs. The goal is to remove barriers and better position the project for consideration of design and construction approval in a future budget cycle.

Your Alberta Infrastructure contact for these projects is Gayraj Acharya, Director, Project Delivery, Learning Facilities Branch, who can be reached at gayraj.acharya@gov.ab.ca or 780-932-5355 (toll-free by first dialling 310-0000).

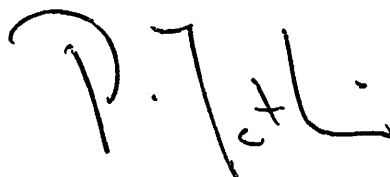
Your Alberta Education contact is Allison Matichuk, Stakeholder Management, Capital Planning, who can be reached at allison.matichuk@gov.ab.ca or 780-643-1453.

We look forward to the successful and timely completion of these projects.

Sincerely,



Demetrios Nicolaidis
Minister of Education



Pete Guthrie
Minister of Infrastructure

cc: Joanne Pitman, Superintendent



Board Chair

Laura Hack Wards 3 & 4

May 28, 2024

Vice-Chair

Charlene May Wards 12 & 14

Honourable Demetrios Nicolaides

Minister of Education

228 Legislature Building

10800 – 97 Avenue

Edmonton, AB T5K 2B6

Trustees

Dana Downey Wards 1 & 2

Marilyn Dennis Wards 5 & 10

Patricia Bolger Wards 6 & 7

Susan Vukadinovic Wards 8 & 9

Nancy Close Wards 11 & 13

Dear Minister Nicolaides,

The Calgary Board of Education (CBE) is seeking Ministerial approval to increase the school capacity of the future high school in the community of Cornerstone contained in the 2025-28 Three Year School Capital Plan from 1,800 to 2,400 students.

On March 1, 2024, Alberta Education approved design funding for a new high school in the community of Cornerstone with a capacity for 1,800 students. The CBE has carefully reviewed projections for the communities likely to be designated to the future high school and determined that a school built to a capacity of 1,800 would need to be overflowed before the 2031-32 school year and continue well into the future. Further, the size of the Cornerstone site is relatively small at 18 acres and the ability to place modulars or add permanent construction to the building after initial full construction would be limited.

The CBE's school enrolment reports for 2022-2023 and 2023-2024 have highlighted that the CBE has seen an increase to its overall enrolment of 13,000 students over the last two years. At the high school level (grades 10-12) the system utilization rate as of September 2023 was 103%. Over the next 10 years, the high school population with the CBE is projected to increase by approximately 15,000 students.

By 2032, the communities of Cornerstone, Redstone, Cityscape and Skyview Ranch are projected to enroll 2,700 high school students with the CBE. Adjusting the school capacity to 2,400 will better manage this population and allow an additional 600 students to attend school closer to home. Tables 1 and 2 below show the projected number of students and respective utilization rates by year through to September 2032 with capacities of 1,800 and 2,400 respectively.

Table 1: Cornerstone High School with Requested Capacity of 1,800*

GRADE	10	11	12	School	Utilization
2024	254	251	211	716	
2025	344	301	324	969	
2026	467	385	347	1199	
2027	516	524	443	1483	
2028	550	581	602	1733	
2029	677	595	0	1272	77%
2030	665	735	635	2035	123%
2031	874	738	800	2412	146%
2032	952	972	793	2717	164%

*Assumes the school opens with grade 10 and 11 in 2029 and expands to grades 10, 11 and 12 in 2030. Does not include any specialized classes.

Table 2: Cornerstone High School with New Capacity of 2,400*

GRADE	10	11	12	School	Utilization
2024	254	251	211	716	
2025	344	301	324	969	
2026	467	385	347	1199	
2027	516	524	443	1483	
2028	550	581	602	1733	
2029	677	595	0	1272	58%
2030	665	735	635	2035	92%
2031	874	738	800	2412	109%
2032	952	972	793	2717	123%

*Assumes the school opens with grade 10 and 11 in 2029 and expands to grades 10, 11 and 12 in 2030. Does not include any specialized classes.

On May 21, 2024, the CBE Board of Trustees passed the following motions:

- *THAT the Board of Trustees approves an increase in the school capacity contained in the 2025-28 Three Year School Capital Plan for the new high school in the community of Cornerstone from 1,800 to 2,400 students; and*
- *THAT the Board authorizes the Chair to correspond with the Minister of Education pertaining to this change request, provided in Attachment I to this report.*

In alignment with the above, the CBE hereby requests Ministerial approval to increase the capacity of the future high school in the community of Cornerstone from 1,800 to 2,400 students.

Thank you for your consideration of this matter.

Yours sincerely,



Laura Hack, Chair
Board of Trustees

cc Joanne Pitman, Chief Superintendent of Schools
Dany Breton, Superintendent, Facilities and Environmental Services

Property of the
Calgary Board of Education





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*Office of the Minister
MLA, Calgary - Bow*

AR 125084

August 8, 2024

Ms. Laura Hack
Chair
Calgary Board of Education
1221 - 8 Street SW
Calgary AB T2R 0L4

Dear Ms. Hack:

Thank you for your letter requesting an increase the capacity of the new high school project in Calgary's Cornerstone community. I am pleased to respond.

The new high school was approved for design funding in Budget 2024 with a capacity of 1,810 in accordance with Calgary Board of Education's 2024-27 Capital Plan; however, I am aware that enrolment growth is surpassing expectations. I understand your concerns and appreciate the updated information you provided regarding enrolment projections and the anticipated utilization rates of Cornerstone.

As you can appreciate, changes to the scope of a capital project have budget impacts that require assessment of the cost and benefit of that change. I recognize the critical growth needs, and I am pleased to approve the increase in capacity to 2,410. This adjustment can be implemented immediately in the project's design stage and the additional construction costs will be considered in future annual capital reviews.

Should you have any further questions regarding this approval, please contact Chris Patry, Manager, Capital Planning North, Alberta Education at chris.patry@gov.ab.ca or 780-643-0736 (toll-free by first dialing 310-0000). I wish you success with this important project.

Best,

Demetrios Nicolaides ECA PhD
Minister of Education

cc: Honourable Peter Guthrie, Minister of Infrastructure
Chris Patry, Alberta Education



Board Chair

Patricia Bolger Wards 6 & 7

June 28, 2024

Vice-Chair

Nancy Close Wards 11 & 13

Honourable Demetrios Nicolaides
Minister of Education
10800 – 97 Avenue
Edmonton AB, T5K 2B6

Trustees

Dana Downey Wards 1 & 2
Laura Hack Wards 3 & 4
Marilyn Dennis Wards 5 & 10
Susan Vukadinovic Wards 8 & 9
Charlene May Wards 12 & 14

Dear Minister Nicolaides:

Thank you for meeting with Calgary Board of Education (CBE) Board of Trustees on Tuesday, June 4, 2024 to discuss possible solutions to address CBE’s urgent need for learning spaces.

For the upcoming school year, the system utilization rate across our 251 schools will reach 98 per cent, a value that you will recognize as being well above the preferred targeted mid-to-high 80 per cent range. By 2026, projections indicate the system utilization will climb to 103 per cent, pushing schools still further above the preferred range. As a reflection of this growth, the number of schools in overflow this year alone has risen by an alarming 67 per cent, climbing from 21 to 35 schools in overflow. This means many more students are being redesignated to attend a school further away from their home. As enrolment continues to climb, the CBE needs additional schools and modular classrooms to keep pace with our growing student population. As a system, the CBE continues to look for every opportunity to find additional learning spaces. Schools are being resourceful – converting learning commons, foyers, music rooms, stages in gymnasiums, staff rooms and more into classrooms. This, however, has a negative impact on educational opportunities.

As a follow-up to our recent meeting, we are seeking greater clarity on the CBE’s capital projects announced on March 1, 2024 that are moving through the staged capital approval process (pre-planning, planning, design and full construction). Your follow-up letter to the CBE on April 17, 2024 states that funding for some of these projects would only be approved for 2026. This is concerning. Here are some examples to illustrate our concern. The Annie Gale School modernization project received “planning” approval in 2023 and now will only receive “design” funding in 2026. This late design approval year will significantly delay project completion. Similarly, the Saddle Ridge middle school project received “pre-planning” approval in 2023, and the April 17 letter informed us that the “planning” funding was only for 2026.

Given the urgent need for learning spaces, it is important that projects advance to the next phase expeditiously. For the two projects highlighted above, the

next phase should commence immediately upon completion of the pre-planning and planning deliverables approved in 2023. This would help ensure that these projects do not become inactive for almost two years between stages. We are hopeful that you can review this timeline and provide us with degree of assurance that these 2026 funding approvals might be advanced earlier.

We believe this assurance would go a long way to align with the intent behind the staged approach to school project delivery. It was our understanding that this approach was not intended to delay implementation but to the contrary, allow school projects to move swiftly to the next stage in construction when ready rather than wait for the next capital approval cycle. Given our urgent need for spaces, it is important to be able to move through these stages as quickly as possible to help manage long-term space planning to best support the students we serve.

This then brings us to the matter of modular classrooms. Since capital plan requests are only approved annually in the spring, the addition of modular classrooms are instrumental to provide short-term relief of enrolment pressures until such time as permanent schools can be approved and built. We appreciated the discussion on the importance of modular classrooms and look forward to the possibility of receiving approval and funding for additional modular classrooms later this month. While these classrooms will not be ready until next spring, there is no doubt this will be welcome news for many families.

Thank you again for the opportunity to discuss the need for learning spaces and possible solutions.

We appreciate your assistance with the Premier's Office to invite Premier Smith to visit Jack James High School to discuss our space challenges and tour the facilities. The CBE is proud to offer students a wide variety of dual credit and unique pathways that enable students to complete high school their own way. We would be delighted to host you and Premier Smith at any one of our high schools and demonstrate how CBE is a leader in Alberta in preparing students for their future careers.

Sincerely,



Patricia Bolger
Board Chair



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*Office of the Minister
MLA, Calgary - Bow*

AR 125494

October 16, 2024

Ms. Patricia Bolger
Chair
Calgary Board of Education
1221 - 8 Street SW
Calgary AB T2R 0L4

Dear Ms. Bolger:

Thank you for your letter regarding the need for more learning spaces in Calgary and the timelines for approved capital projects. I appreciate the opportunity to respond.

Alberta's government recognizes the urgent need for school space in the metro areas. I trust that the recent announcement of additional modular classrooms will provide much needed space at some of your most highly utilized schools. However, I also recognize that this is not a complete solution.

Budget 2024 committed \$2.1 billion for school construction to create approximately 33,000 new student spaces. The School Construction Accelerator Program, announced on September 18, commits an additional \$8.6 billion for school construction to create more new and updated student spaces. Projects will be announced over the next three years in Budgets 2025, 2026, and 2027.

As part of the program, we have also made changes to the funding process for capital projects to speed up the construction of new schools. Funding for projects that are ready to proceed to the next phase of funding can be approved in-year without having to wait for the next budget cycle.

Specific school announcements will occur when the annual capital plan is released; however, we anticipate that 30 new schools and five to eight modernizations will be announced each year for the next three years, beginning in Budget 2025. I look forward to announcing new projects and the acceleration of current projects for the Calgary Board of Education.

.../2

Ms. Patricia Bolger
Page 2

As you are aware, Budget 2024 included funding approvals for five of your board's top capital priorities; however, two of these projects were not scheduled to receive funding until future fiscal years. Alberta's government recognizes that these projects are a priority and there is a commitment to see them completed. Under the new School Construction Accelerator Program, it is anticipated these two projects will receive funding to proceed sooner than originally announced. There will be further communication on this in the coming weeks.

If you require further information, please contact Allison Matichuk, Capital Planning Manager, at allison.matichuk@gov.ab.ca or 780-643-1453 (toll free by first dialing 310-0000).

I wish the Calgary Board of Education board, staff, and students all the best throughout the 2024/25 school year.

Best,



Demetrios Nicolaidis ECA PhD
Minister of Education

cc: Honourable Peter Guthrie, Minister of Infrastructure

Property of the
Calgary Board of Education



Board Chair

Patricia Bolger Wards 6 & 7

October 16, 2024

Vice-Chair

Nancy Close Wards 11 & 13

Honourable Demetrios Nicolaides
Minister of Education
228 Legislature Building
10800 – 97 Avenue
Edmonton, Alberta T5K 2B6

Trustees

Board of Trustees Wards 1 & 2
Laura Hack Wards 3 & 4
Marilyn Dennis Wards 5 & 10
Susan Vukadinovic Wards 8 & 9
Charlene May Wards 12 & 14

Honorable Pete Guthrie
Minister of Infrastructure
Alberta Infrastructure
Infrastructure Building
6950 - 113 Street
Edmonton, Alberta T6H 5V7

Dear Minister Nicolaides and Minister Guthrie:

These last three consecutive years, the Calgary Board of Education (CBE) has experienced record enrolment levels. In fact, we have welcomed approximately 18,000 additional students. This is enough students to fill about 30 schools (based on 600-student capacity). As a result, almost all of CBE’s 251 schools are full; the system-wide utilization rate now stands at approximately 96 per cent.

We appreciated your joint announcement on September 18, 2024 about the School Construction Accelerator Program. We were also grateful for the conversation with Minister Nicolaides at the Alberta School Board Association (ASBA) session held September 25, 2024 to learn more about the Program.

The need for new CBE schools to serve Calgarians has never been more urgent. Considering it takes three to four years from the announcement of funding to a school opening and the continued high enrolment growth the CBE is experiencing, the timing of this new provincial program has the potential to make an important positive impact for students in Calgary.

We want to underscore with you both that the CBE currently has 13 high-priority school sites that are ready for construction. Identified in year 1 of the CBE Three-Year School Capital Plan 2025-28, these sites are:

- Cornerstone High School;
- Cornerstone Elementary School;
- Mahogany Middle School;
- Redstone Elementary School;
- Sage Hill/Kincora Middle School;
- Sage Hill Elementary School;
- Sherwood/Nolan Middle School;

- Cityscape/Redstone Middle School;
- Cornerstone Middle School;
- Walden Elementary School;
- Livingston Elementary School;
- Nolan Hill Elementary School; and
- Aspen Woods Middle School.

Construction approval of all 13 abovementioned schools this coming February 2025 is crucial for the CBE to be able to properly serve students into the not-too-distant future under these ongoing record enrolment years.

Concurrently and until such time as these 13 new schools open their doors by 2029, the Modular Classroom Program (MCP) provides the essential ability to rapidly create additional learning spaces. On September 18, we were equally pleased to see you both recognize the importance that modular classrooms must play during these exceptional times. The CBE Three-Year School Capital Plan lays out the need for well over 60 additional modular classrooms per year for the next six years to keep the system-wide utilization rate from climbing above 100 per cent. The Board of Trustees will review and approve the next submission of the MCP to you later this month, and we count upon your upcoming announcements to support school boards, like the CBE, that have seen and continue to experience the greatest enrolment pressure.

In a climate where student enrolment growth has become one of the most pressing issues faced by this province, if there is anything the CBE can do to support Alberta Education and Alberta Infrastructure in advancing – and more importantly *accelerating* – this work, please let us know. We are highly motivated to ensure students continue to have access to a worldclass K-12 education.

Thank you both for your ongoing support on this matter and we look forward to continue working with you in the best interest of students.

Yours sincerely,



Patricia Bolger, Chair
Board of Trustees

cc: The Honourable Danielle Smith, MLA, Premier of Alberta
Joanne Pitman, Chief Superintendent of Schools
Dany Breton, Superintendent, Facilities & Environmental Services



**report to
Board of Trustees**

Fourth Quarter Budget Variance Report

Date	November 26, 2024
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Joanne Pitman Chief Superintendent of Schools
Purpose	Information
Originator	Brad Grundy, Superintendent Chief Financial Officer and Corporate Treasurer
Governance Policy Reference	OE-5: Financial Planning GC-5E: Board Committees
Resource Person(s)	Tanya Scanga, Director, Corporate Finance

1 | Recommendation

This report is provided for the information of the Board of Trustees. No decision is required.

2 | Issue

Operational Expectations OE-5: Financial Planning requires the preparation of quarterly variance reports with explanations for variances over 1% and \$500,000 between the CBE's budget and fourth quarter. This report is the fourth-quarter report for the 2023-24 fiscal year ending August 31st, 2024.

Governance Culture GC-5E requires that quarterly financial variance reports and the financial health matrix be presented to the Audit and Risk Committee in advance of presenting the report to the Board of Trustees. The Audit and Risk Committee is to pay particular attention to the presentation of unusual, sensitive and/or significant variances from the budget. Input from the Audit and Risk Committee is incorporated into the final report presented to the Board of Trustees.

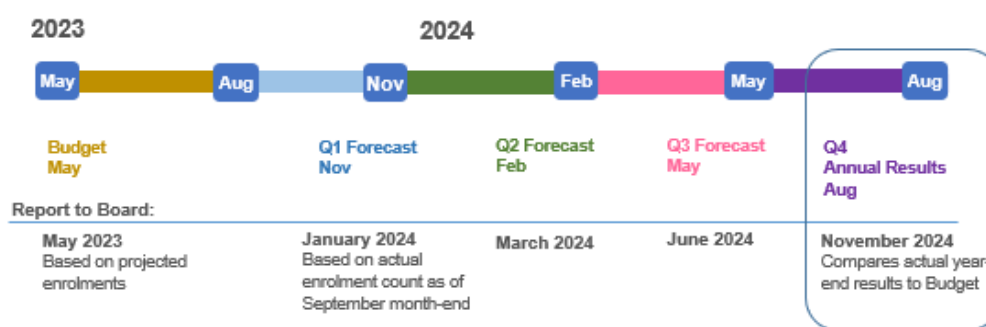
3 | Background

Quarterly variance and annual financial reports presented to the Audit and Risk Committee and the Board of Trustees, provide an update on the results of CBE operations. This report compares the 2023-24 fourth-quarter results to the 2023-24 budget in compliance with Operational Expectations OE-5: Financial Planning.

Included in this report:

- Attachment I: Fourth-quarter budget variance report
- Attachment II: Spending by schools and service units
- Attachment III: Use of reserves
- Attachment IV: Capital Budget Report
- Attachment V: Financial Health Matrix

4 | Analysis



The fourth quarter budget variance report reflects the impacts of changes in actual student enrolment from estimated student enrolment incorporated into the budget. It assesses spending and revenue patterns against the budget at the end of the school year. Attachment I summarizes actual activity against budgeted revenues and expenses, reserve transfers, and capital transactions.

Operating deficit

The deficit for the year is \$4.8 million (0.3% of budgeted expenditures). This is an unfavourable variance of \$4.8 million from the 2023-24 budget which was balanced.

While the CBE seeks to balance each quarter, our operating tolerance is plus or minus 0.5% of total budgeted operating expenditures. Based on budget 2023-24, the CBE’s operating tolerance is between a deficit of \$7.6 million and a surplus of \$7.6 million on total budgeted operating expenditures of \$1.525 billion.

Since September 30, 2023, the CBE has welcomed over 3,650 students into our schools and continue to do so daily. These students are unaccounted for in the Alberta Education funding as they arrived after the student count. That said, the CBE continues to find welcoming spaces for them to learn. With an average student allocated approximately \$6,830 in our Resource Allocation Method (RAM), this equates to an additional expense of \$24.9 million.

Overall revenues are higher than budget by \$34.3 million and have increased due to increases in the Supplemental Enrolment Growth and Learning Disruption grants offset by a reduction for Displaced Students grant. Provincial grant funding is lower based on actual enrolment from forecast in Budget 2023-24. Funded enrolment related to base instruction (K -Grade 12) is lower than 2023-24 budget of 138,293 by 254 students.

Expenditures have increased by \$39.0 million due to collective bargaining agreement settlements and staffing supply costs due to higher student enrolment.

Please refer to the line-item analysis for further details. Spending by schools and service units is provided in Attachment II with explanations of significant variances from Budget 2023-24.

Capital Activities

Board funded capital expenditures fund the various projects necessary to support the broader capital needs within CBE operations. Examples are projects such as technology upgrades, new school commissioning, non-school building upgrades, school air-conditioning, modular classroom installations, to name but a few. These investments are not directly funded by Alberta Education.

Board funded capital expenditures for the 2023-24 school year were \$41.7 million, an increase of \$13.6 million from the budgeted level of \$28.1 million.

Board funded capital expenditures of \$41.7 million include:

- \$16.5 million for various maintenance projects including Client Access Technology Refresh, information technology infrastructure renewal and growth, transition to SharePoint Online and Next Generation Solutions;
- \$15.7 million for new school commissioning, solar power projects, and Louise Dean relocation;
- \$5.2 million for enhancement projects including purchase of custodial and trades equipment, school wiring closet remediations, and special needs technology;
- \$2.8 million for strategic projects including CCTV upgrade and enterprise implementation, learning management system, and Online Student Forms solution; and
- \$1.5 million for principal repayments of capital leases.

Included in the above is \$28.1 million relating to board-funded capital projects initiated in 2022-23 that continued into the 2023-24 fiscal year. These carried forward capital expenditures include new school commissioning, solar power system, and various technology upgrade and maintenance projects. As the magnitude of carried-forward capital expenditures is not known with certainty when the following year's budget is being finalized, the CBE does not include an estimate in the budget for those amounts.

The 2023-24 fourth quarter capital budget report in Attachment IV highlights significant variances from the Budget.

Use of reserves and balancing

The CBE submitted a balanced 2023-24 budget. The fourth quarter results include a contribution of \$7.5 million to operating reserves and designated funds, and a draw of \$5.2 million from capital reserves. Expenditures requiring a carry forward as of August 31, 2024, are shown as an offsetting contribution to the reserves, while any increase in spending relative to the forecast may result in a request to access operating reserves. Access to operating reserves requires Board of Trustee approval. The previous requirement for Ministerial approval has been removed unless specifically identified.

Operating Reserve

The operating reserve balance of \$45.4 million is an increase of \$7.5 million from \$37.9 million projected on August 31, 2023.

Alberta Education guidance prescribes a range of operating reserve levels. Metro school districts must maintain operating reserves between 1% and 3.2% of prior-year total operating expenses. Operating reserve balance of more than 3.2% requires a reduction plan to be submitted to Alberta Education to obtain an exemption however note that this has changed to 6% for the 2024-25 school year. Should operating reserves fall below 1%, Alberta Education may request that a school district submit a plan to bring operating reserves back above 1%.

The CBE's operating reserve of 3.2% is within the guidelines. The CBE believes it has sufficient operating reserves to address most operating risk and maintain continuity of teaching and learning into the next school year.

Capital Reserve

Alberta Education has not mandated a minimum or maximum level of capital reserves that each jurisdiction must maintain. The CBE's capital reserve balance of \$73.8 million represents a decrease of \$5.2 million from the budget amount of \$79.0 million because of modified spending estimates during the current year on new school commissioning, Furniture Fixture and Equipment repository, Louise Dean relocation, and solar panel projects.

Further details are provided in Attachment III – fourth-quarter use of reserves.

Revenue

(in \$ thousands)	
Q4 Actuals	1,559,532
Budget 2023-24	1,525,280
Variance Favourable / (Unfavourable)	34,252

Significant contributions to this favourable (increase) in revenue include:

- Favourable variance of \$15.0 million in Government of Alberta funding resulting from the net impact of:
 - \$7.9 million in transportation funding to be carried forward to mitigate increasing expenses in future;
 - \$5.4 million in additional Supplemental Enrolment Growth grant;
 - \$5.0 million increase in ATRF due to increased number of teachers contributing;
 - \$3.1 million deferred amortization;
 - \$1.9 million targeted Learning Disruption Grant received to alleviate continued pandemic-related learning disruptions;
 - \$1.6 million in funding to narrow ATA salary gap;
 - \$0.6 million targeted funding for Low Incidence Support and Services Program;
 - \$0.5 million deferred revenue for funding compliance;
 - \$0.4 million in Digital Pathways revenue;
 - \$0.2 million School Nutrition one-time funding top-up; and
 - \$0.1 million in P3 maintenance revenue with offsetting expense.
- Partially offset by:
 - \$4.6 million decrease due to the elimination of the Displaced Student Grant;
 - \$3.0 million reduced provincial grant funding based on lower than forecasted September enrolment in Budget 2023-24 Base Instruction;

- \$2.0 million reduced provincial grant funding based on lower than forecasted December enrolment in Budget 2023-24 Specialized Learning and Kindergarten; and
 - \$2.1 million decrease in curriculum implementation funding.
- Favourable variance of \$0.3 million in Federal Government and First Nations revenue due to an increase in funding to support the complex needs of Indigenous students. An additional school applied and was approved for funding in December 2023.
 - Favourable variance of \$7.2 million in Other Sales & Services revenue due to:
 - \$3.6 million increase in school activity fees with matching expenses from school-generated funds; and
 - \$3.6 million in Solar rebate revenue received as a result of completed solar panel installation projects.
 - Favourable variance of \$0.9 million in Fees due to:
 - \$1.8 million from lunchroom supervision and student supply fees due to increased enrolment; and
 - \$0.4 million increase in transportation due to increased ridership.
 - Partially offset by:
 - \$1.3 million decrease in school activity fees with fewer field trips, International travel, and Parent Association funding.
 - Favourable variance of \$4.2 million in Investment Income due to an increase in interest rates.
 - Favourable variance of \$6.6 million in All Other Revenues due to:
 - \$5.6 million continued enrolment growth and corresponding SGF activity growth post-pandemic;
 - \$0.8 million flow-through tax receipted donations administered by Education Matters; and
 - \$0.5 million other funding.
 - Partially offset by:
 - \$0.3 million net decrease in rental and lease revenue, largely due to fewer rental permits issued.

Expenses

(in \$ thousands)

Q4 Actuals	1,564,308
Budget 2023-24	1,525,280
Variance Favourable / (Unfavourable)	(39,028)

Significant contributions to this unfavourable (increase) in expenses include:

- Unfavourable variance of \$22.9 million in Certificated salaries, wages, and benefits resulting from the net impact of:
 - \$5.5 million increase in certificated benefits due to both higher benefit rates and greater number of staff;
 - \$4.9 million increase in school contract absence;
 - \$4.9 million increase in ATRF expenses as a result of higher number of teachers with offsetting revenues;
 - \$2.5 million for targeted Learning Disruption Grant received to alleviate pandemic-related learning disruptions;
 - \$2.3 million increase in FYTT spending due to increased use of Emergency supply teachers;

- \$2.3 million increase in staff to support enrolment offset by Supplemental Enrolment Growth grant; and
 - \$1.6 million increase in staff redeployment decisions and increased staffing needs for temporary and discretionary substitute teachers;
 - \$0.5 million increase due to higher international student enrolment.
 - Partially offset by:
 - \$0.8 million PIF carry forward; and
 - \$0.8 million lower than budgeted secondment expenses.
- Unfavourable variance of \$6.1 million in Non-Certificated salaries, wages, and benefits resulting from the net impact of:
 - \$7.0 million increase due to settlement of collective bargaining agreements;
 - \$3.4 million staff and supply redeployment decisions made by principals to accommodate for students' learning needs based on actual enrolment. This adjustment is a normal part of the CBE's budget cycle;
 - \$3.0 million increase in staff to support enrolment, offset by Supplemental Enrolment Growth grant;
 - \$2.5 million to support higher enrolment in lunch supervision program;
 - \$1.5 million increase to support higher enrolment in criteria-based resource funding areas;
 - \$0.3 million Welcome Centre additional staff expense;
 - \$0.3 million in Supplemental Executive Retirement Plan (SERP) benefit calculation error;
 - \$0.2 million increase in IMR expense with offsetting revenue; and
 - \$0.1 million increase in Low Incidence Support funding expenses.
 - Partially offset by:
 - \$8.9 million average RAM rates for SA staff higher than actual rates; and
 - \$3.3 million carried pressure based on vacancies calculated at budget. Anticipated offset with realized vacancies throughout the year.
 - Unfavourable variance of \$6.4 million in Services, Contracts, and Supplies resulting from the net impact of:
 - \$9.2 million increase in school activity/ event expense with offsetting revenue from school-generated funds;
 - \$1.6 million increase in school supplies and maintenance;
 - \$0.8 million flow-through tax receipted donations administered by Education Matters;
 - \$0.5 million related to Low Incidence Support and Services Program;
 - \$0.5 million for complex needs Indigenous students;
 - \$0.3 million in additional teaching and psychological resources with offsetting revenue; and
 - \$0.2 million in Digital Futures project expenses.
 - Partially offset by:
 - \$4.8 million staff and supply redeployment decisions made by principals to accommodate for students' learning needs based on actual enrolment. This adjustment is a normal part of the CBE's budget cycle;
 - \$1.0 million net decrease in utilities due to reduced usage; and
 - \$0.9 million net decrease in insurance, largely due to lower than anticipated premiums.
 - Unfavourable variance of \$3.6 million in Other (Interest, Amortization, and Bad Debt) due to:
 - \$1.6 million due to adjustments in estimated amortization expense;
 - \$1.3 million increase due to change in bad debt estimate and waivers because of enrolment; and
 - \$0.7 million increase in Rycor Fee system service fees.

This report reflects the information provided to the Audit and Risk Committee in connection with Governance Culture GC-5E: Board Committees and Board of Trustees in connection with Operational Expectations OE-5: Financial Planning. Any recommendations from the Audit and Risk Committee have been incorporated into this final report to the Board of Trustees.

The CBE will continue to practice prudent financial decision making and maximize the value from funds received to provide programs and services to support student achievement, equity and well-being. The CBE continues to monitor and proactively mitigate risks that may impact CBE on the continuity of CBE operations.

The CBE will maintain focus on our core values: students come first, learning is our central purpose and public education serves the common good.



JOANNE PITMAN
CHIEF SUPERINTENDENT OF SCHOOLS

ATTACHMENTS

- Attachment I: Fourth Quarter budget variance report
- Attachment II: Spending by schools and service units
- Attachment III: Use of reserves
- Attachment IV: Capital Budget Report
- Attachment V: Financial Health Matrix

GLOSSARY – Developed by the Board of Trustees

Board: Board of Trustees

Governance Culture: The Board defined its own work and how it will be carried out. These policies clearly state the expectations the Board has for individual and collective behaviour.

Board/Chief Superintendent Relationship: The Board defined in policy how authority is delegated to its only point of connection – the Chief Superintendent – and how the Chief Superintendent's performance will be evaluated.

Operational Expectations: These policies define both the nonnegotiable expectations and the clear boundaries within which the Chief Superintendent and staff must operate. They articulate the actions and decisions the Board would find either absolutely necessary or totally unacceptable.

Results: These are our statements of outcomes for each student in our district. The Results policies become the Chief Superintendent's and the organization's performance targets and form the basis for judging organization and Chief Superintendent performance.

Attachment I: Fourth-quarter budget variance report

CALGARY BOARD OF EDUCATION

Description	2023-24 Budget ^(A)	Aug 31, 2024 Actuals	Variance Favourable/ (Unfavourable) ^(B)	
				%
Revenues				
Government of Alberta	1,431,227	1,446,210	14,983	1%
Federal Government and First Nations	824	1,113	289	35%
Other sales and services	16,551	23,798	7,247	44%
Fees	53,474	54,403	929	2%
Investment income	7,482	11,638	4,156	56%
All other	15,722	22,370	6,648	42%
Total revenues	1,525,280	1,559,532	34,252	2%
Expenses				
Certificated salaries, wages and benefits	909,772	932,705	(22,933)	(3%)
Non-certificated salaries, wages and benefits	275,158	281,255	(6,097)	(2%)
Services, contracts and supplies	244,788	251,187	(6,399)	(3%)
Amortization	87,360	88,913	(1,553)	(2%)
Interest	1,808	2,513	(705)	(39%)
All other	6,394	7,735	(1,341)	(21%)
Total expenses	1,525,280	1,564,308	(39,028)	(3%)
Annual Surplus/ (Deficit)	-	(4,776)	(4,776)	(100%)
Add/(deduct) capital items paid by operating funds				
Contribution to operating activities	-	(2,097)	2,097	(100%)
Board funded amortization	28,085	28,085	-	0%
Transfer from / (to) capital reserves	49,749	15,677	34,072	217%
	77,834	41,665	36,169	0%

^(A) Approved by the Board of Trustees on May 30, 2023.

^(B) Refer to line-item analysis for further details on these variances.

Attachment II: Spending by schools and service units



	Actuals 2023-24	Salaries and benefits	Supplies and services	Other (interest, amortization and uncollectible accounts)	Actuals 2023-24	Budget 2023-24	Increase/ (decrease)	
	FTEs	(in \$ thousands)						%
Schools and Areas	9,719	1,080,061	87,428	460	1,167,949	1,128,897	39,052	3% (1)
Service Unit System Budgets	15	6,173	140,909	89,377	236,459	236,063	396	0%
Facilities and Environmental Services	218	25,192	12,975	2,018	40,185	36,678	3,507	10% (2)
School Improvement	421	57,794	5,298	137	63,229	63,609	(380)	(1%)
Finance and Technology Services	208	24,551	2,266	7,170	33,987	38,705	(4,718)	(12%) (3)
Human Resources	119	14,820	610	-	15,430	14,679	751	5% (4)
Communications	21	2,609	305	-	2,915	2,735	180	7%
General Counsel	12	1,588	138	-	1,726	1,784	(58)	(3%)
Chief Superintendent's Office	3	734	88	-	822	564	258	46%
Board of Trustees	-	438	1,170	-	1,608	1,566	42	3%
Total	10,735	1,213,959	251,188	99,162	1,564,308	1,525,280	39,028	2%

- (1) **Schools and Areas:** Increase due to collective bargaining settlements and increased staffing due to enrolment increase
- (2) **Facilities & Environmental Services:** Increase due to collective bargaining settlements and increased building maintenance costs
- (3) **Finance & Technology Services:** Decrease due to vacancies and adjustments in estimated amortization
- (4) **Human Resources:** Increase due to higher temporary salaries to cover current vacancies

Attachment III: Use of reserves

CALGARY BOARD OF EDUCATION 2023-24 PROPOSED USE OF OPERATING RESERVES (in \$ thousands)

<u>Description</u>	Reserves balance Sep. 1, 2023	2023-24 Budget planned use of reserves ⁽¹⁾	2023-24 Change in reserves	Reserves balance Aug. 31, 2024
Accumulated operating reserves				
<i>Available for use reserves</i>				
Fiscal stabilization reserve	37,363	-	(37)	37,326
<i>Restricted reserves</i>				
EducationMatters flow-through funds ⁽²⁾	1,890	-	235	2,125
Changes in accounting policy reserve	(10,164)	-	-	(10,164)
Total operating reserves	29,089	-	198	29,287
Designated operating reserves				
School decentralized budgets	3,412	-	3,150	6,562
Instructional and service unit initiatives	5,354	-	4,156	9,510
Total designated funds	8,766	-	7,306	16,072
Total operating reserves and designated	37,855	-	7,504	45,359
Capital reserves				
Building reserve	52,954	-	(7,740)	45,214
Other capital reserves	25,235	-	2,541	27,776
Plant, operations and maintenance	798	-	-	798
Total capital reserves	78,987	-	(5,199)	73,788
Total reserves	116,842	-	2,305	119,147

(1) Approved by the Board of Trustees on May 30, 2023.

(2) This reserve is the result of consolidating EducationMatters into the CBE's financial statements in accordance with accounting standards.

The operating reserve balance of \$45.4 million, including designated funds, is an increase of \$7.5 million from \$37.9 million on August 31, 2023. The CBE has consistently carried forward operating and capital projects. CBE's reserves will continue to be deployed to maintain core programs, services, and supports.

Attachment IV: Capital Budget Report

	Budget 2023-24	Approved carryforward and revisions	Actual Cost 2023-24	Variance Favourable/ (Unfavourable)	
(in \$ thousands)					
Capital lease payments (contracts)					
Performance contracts	2,500	-	1,503	997	40%
Total Capital Lease Payments	2,500	-	1,503	997	40%
Non-facility related projects					
Strategic	-	4,185	2,823	1,362	33%
Enhancement	7,720	1,434	5,164	3,990	44%
Maintenance	15,211	8,637	16,498	7,350	31%
Total non-facility related projects	22,931	14,256	24,485	12,702	34%
Capital reserve projects					
New school Commissioning	-	10,451	2,870	7,581	73%
Solar Power System	-	3,015	1,463	1,552	51%
Louise Dean Relocation	-	6,510	7,143	(633)	(10%)
FF&E Repository	-	11,400	4,084	7,316	64%
Modular Relocation	-	4,117	117	4,000	97%
Total capital reserve projects	-	35,493	15,677	19,816	56%
Unallocated board funded projects	2,654				0%
Total non-facility capital expenditures	28,085	49,749	41,665	33,515	43%
Financed by the following:					
Contribution to operating activities	-	-	2,097	2,097	0%
Total amortization expense (non-cash)	28,085	-	28,085	-	0%
Transfer from / (to) capital reserves	-	49,749	15,677	34,072	68%
Total board-funded financing	28,085	49,749	41,665	36,169	46%

Definitions:

Maintenance - Projects that are required to maintain current processes and systems in good working condition.

Enhancement - Projects that improve or extend the functionality of existing systems, technologies, and processes.

Strategic - Projects that open new horizons, learning methods, organization models, and value propositions that reach across the organization or physical facility.

Attachment V: Financial Health Matrix

Financial Health Matrix

In the interest of transparency and accountability, the CBE developed a financial health matrix. This matrix is designed to assist CBE administration and the Board of Trustees in monitoring the overall financial health of the CBE. Financial health is the ability of the CBE to achieve its Results policies in the short and long term.

The CBE's financial health is indicated by both short- and long-term financial health indices as well as other operational indicators. Taken together, these indices and indicators allow for an assessment of the CBE's ability to continue providing the programs, services and supports that students and families expect and rely on.

Monitoring the financial health matrix along with the numerous reports from the CBE administration to the Board of Trustees allows stakeholders (students, staff, the public, and government) to gain a comprehensive view of the CBE and its activities.

From a short-term perspective, the indicators show that the CBE is well-placed to continue sustaining operations and meet near-term financial commitments. The CBE has the capacity via short-term borrowing and the use of operating reserves to address the cost of unanticipated events that impact the continuity of operations.

From a longer-term perspective, near-term operational capabilities may be constrained as operational funding per student has not kept pace with the increased cost of labour and general inflation.

School utilization rates are increasing rapidly in the face of significant enrolment growth. This is reflected in the increasing number of CBE schools in overflow status. To assess the impact of enrolment increases to overall system, number of overflow and overflow receiving schools continues to be monitored. With deferred maintenance on schools is significant, the effective utilization of IMR and CMR funds is increasingly important in maintaining safe and healthy learning spaces for students.

In summary, short-term operational needs are being met through a balance of financial support and operational effectiveness in delivering programs, services, and support to students.

Currently, the most significant area of concern relates to the overall level of government funding. Inflationary pressures, salary and benefits growth, enrolment increases, and increases in student complexity mean that the total cost per student have increased as a faster rate than the change in funding per student. This means that the CBE will be challenged to maintain the current ratio of students to school-based staff and the adequacy of services and supports for students in future years.

The CBE is committed to maximizing the funding allocated to teaching and learning. Accordingly, the CBE "runs close to the line" when it budgets. We take great pains to ensure we invest the dollars received in the year on the students in the system for that same year. Over the past four years, the CBE has consistently drawn down its Accumulated Surplus from Operations as it managed the myriad of operational issues that impact on a public school division.

Now, the CBE must take focused action to begin rebuilding the ASO while carefully balancing the teaching and learning needs of students across the system. That rebuilding work has already begun. Administration is carefully monitoring expenditures and maximizing the value it derives from each dollar spend. By the end of the 2024-25 school year CBE Administration expects that the ASO balance will turn the corner and begin to increase. Similarly, for the 2025-26 school year the CBE is committed to delivering an annual operating surplus. While this will have a modest impact on the students in CBE classrooms for that year, it will ensure the longer-term health and viability of the CBE. To assist with the tracking of ASO, a new metric has been introduced.

Financial Health Indicators
Current Year – Short Term

	Status: Unfavourable		Trend: Unfavourable			
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Liquidity Ratio:	1.24	1.19	1.24	1.22	0.75	0.70

(Financial Assets / Liabilities less Spent Deferred Capital Contributions)

Liquidity Ratio reflects the CBE's ability to pay current financial obligations as they are due. A liquidity ratio higher than one is desirable as it means the CBE has the financial resources to address emergent risks. A liquidity ratio below one indicates an increased risk that the CBE will not be able to meet current obligations. For the CBE, the liquidity ratio is below one due to the inclusion of an Asset Retirement Obligation (ARO) liability. That liability is not repayable. Adjusting for the ARO liability returns the CBE's liquidity ratio to the 1.20 range.

	Status: Favourable		Trend: Neutral			
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Net Asset: (in millions)	\$ 213	\$ 225	\$ 217	\$ 204	\$ 141	\$ 137

(Total Assets - Total Liabilities less Spent Deferred Capital Contributions)

Positive Net Asset position is a good indicator of the CBE's overall financial health. This means that CBE is managing its costs and assets in a sustainable way. The decrease noted in 2022-23 is directly related to the adoption of the asset retirement obligation. For the CBE, net assets in excess of \$50 million is deemed reasonable.

	Status: Favourable		Trend: Neutral			
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Debt-to-Asset Ratio:	0.88%	0.86%	0.86%	0.87%	0.76%	0.67%

(Total Debt / Total Assets)

This ratio measures the amount of debt the CBE owes as a percentage of total assets. This reflects the extent to which the CBE relies on borrowed funds to finance its operations. The lower percentage is favourable as it means the CBE has the ability to take on debt to address emerging unfunded infrastructure cost. A debt to asset ratio of up to 3% is deemed reasonable.

	Status: Favourable		Trend: Favourable			
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Cash-to-Asset Ratio:	1.22	1.77	1.72	1.77	1.77	1.66

(Cash and Cash Equivalents / Current Liabilities)

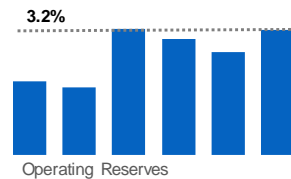
This ratio measures the organization's ability to fund its current liabilities with available cash. A Cash Asset Ratio of higher than 1 is optimal as it shows the organization's ability to meet any unexpected challenges through available cash assets. Current liabilities may include accounts payable, contract obligations, salary, vacation and other staff benefit liabilities.

	Status: Unfavourable		Trend: Unfavourable			
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Working capital per student:	\$ 310	\$ 370	\$ 415	\$ 346	\$ (607)	\$ (732)

Working capital is the amount of money available after discharging all liabilities. Working capital allows the CBE to meet emergent needs and new initiatives. Working capital is compared to student enrolment to determine the amount of funds available per student that could be spent in the future. The decrease noted in 2022-23 is directly related to the adoption of the asset retirement obligation. As the ARO is not payable in the traditional sense, management does not believe it should be considered in determining the CBE's working capital per student. Removal of ARO from the calculation returns working capital per student to positive values, 2023-24 \$351 (2022-23 \$534).

	Status: Neutral		Trend: Neutral			
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Expense (\$ millions)	1,391	1,311	1,341	1,371	1,437	1,564

Operating Reserves Percentage
(Operating Reserves / Expenditures)



Operating reserves provide the CBE with short-term flexibility to address unanticipated unfunded costs. Operating Reserve to Expense percentage determines the Board's ability to react to emergent situations and fund special initiatives. Alberta Education mandates a minimum Operating Reserves Percentage of 1% and a maximum of 3.2%. Any Operating Reserves in excess of the maximum may be deducted from future payment by Alberta Education. CBE administration agrees with the operating reserve range required by Alberta Education.

Financial Health Indicators
Medium - Long Term

Status: **Neutral** Trend: **Favourable**

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Capital Reserves (\$ millions)	15,887	28,846	41,863	49,882	78,987	73,788
Capital Reserves per Student	129	229	341	398	602	534

Capital reserves provide funds for future replacement of the Board's capital assets. Capital Reserves per student indicates the amount of capital reserves on a per student basis. Based on historical analysis, the CBE seeks capital reserves above \$250 per student or approximately \$35 million.

Status: **Neutral** Trend: **Neutral**

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Revenues (\$ millions)	1,390	1,323	1,332	1,360	1,438	1,559
Expenses (\$ millions)	1,391	1,311	1,341	1,371	1,437	1,564
Surplus/(Deficit) (\$ millions)	(0.8)	11.5	(9.1)	(10.9)	1.4	(4.8)

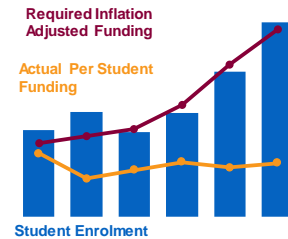
The CBE relies on a steady and predictable stream of revenues in order to effectively plan expenditures. Any unexpected fluctuations in funding can cause a significant variance in budgeted annual surplus/deficit. Revenues are primarily impacted by enrolment and grant rates, while expenditures are mainly impacted by staffing decisions. The CBE targets revenues equaling expenses. Given the absolute size of the CBE, a surplus or deficit of +/-0.5 percent of total expenditures is considered balanced.

Status: **Neutral** Trend: **Unfavourable**

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Actual Per Student Funding	9,054	8,638	8,783	8,910	8,821	8,897
Required Inflation Adjusted Funding	9,233	9,337	9,468	9,866	10,539	11,113
Student Enrolment	122,400	124,939	122,117	124,802	130,654	137,727

Per student funding from Alberta Education excludes targeted funding. These targeted funds are removed from the funding per student calculation as they are not available to directly support teaching and learning in the classroom. That is, the targeted funds cannot be used to hire and deploy additional school based staff. Funding and enrolment do not include International students.

Per student funding is an indicator of the stability of revenue over time. Increasing funding per student generally indicates an increased ability to maintain programs, services and supports. Decreasing per student funding over time is an indicator that programs, services and supports will need to be re-structured to fit within available resources.



Status: **Neutral** Trend: **Neutral**

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Percent of Expenses						
Salaries & Benefits	78%	79%	81%	79%	78%	78%
Supplies & Services	17%	14%	13%	15%	16%	16%
Other	6%	6%	6%	6%	6%	6%

This chart shows the percentage of CBE's budget allocated to various expenditure categories over the last 6 years. While Salaries and Benefits remain a significant percentage of total expenses, they have been relatively stable the last few years.

Salaries & Benefits as % of Total System Administration Expenses

	CBE	Other Metro School Boards
Salaries & Benefits as % of Total System Administration Expenses	47%	77%

The CBE spends a considerably smaller portion of its System Administration expenditures on salaries & benefits when compared to other metro school boards. This difference is due to the higher level of spending on the Education Centre lease. To compensate, CBE administration is very judicious in the allocation of resources to the non teaching and learning service unit.

Status: **Unfavourable** Trend: **Unfavourable**

	2019-20	2020-21	2021-22	2022-23	2023-24
ASO (\$ millions)	41,477	38,817	25,266	16,748	1,535

Accumulated Surplus from Operations (ASO) reflects the sum of all past financial transactions and events undertaken by the CBE over time. The balance is required to remain positive to ensure the CBE can relieve any projected deficits in subsequent years. The decrease in ASO is a direct result of several factors impacting the CBE over the past 4 years. These include Inflationary cost pressures, rising cost of labour, record levels of enrolment growth and increasing complexity of that enrolment.

Status: **Unfavourable** Trend: **Unfavourable**

	Q4	Q1	Q2	Q3	Q4
	2022-23	2023-24	2023-24	2023-24	2023-24
Overflow Schools	24	26	32	34	34
Overflow Receiving Schools	33	37	47	50	47

As enrolment increases, the number of schools in overflow continues to be monitored to maintain a positive learning environment for students. To assess the impact of enrolment increase to the overall system, the number of overflow and overflow receiving schools should be monitored. Schools in overflow have overflow receiving schools which accept the influx of students. This may include more than one location. This allows for overflow schools to relieve significant enrolment pressure and may fluctuate over time. Ideally, the number of schools in overflow should be less than 5.

Status: **Unfavourable** Trend: **Unfavourable**

	Sep 29, 2023	Q1 2023-24	Q2 2023-24	Q3 2023-24	Q4 2023-24
ECS	9,009	9,090	9,255	9,378	8,917
Grade 1-9	93,842	94,519	95,430	96,515	96,355
Grade 10-12	35,393	35,534	35,515	35,451	36,630
Total Student Count	138,244	139,143	140,200	141,344	141,902

The CBE receives provincial grant funding based on a weighted moving average calculation that utilizes budgeted student enrolment. While the Supplemental Enrolment Growth grant assists in bridging the gap between initial budgeted enrolment and increased enrolment at Sept 30, any additional enrolment results in unfunded students in the current year. Given current rate of enrolment increase, this places significant pressure on a school board.