

public agenda

Regular Meeting of the Board of Trustees

November 28, 2023
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	
	4 Results Focus			
	5 Operational Expectations			
	6 Public Comment		GC-3.2	
	Requirements as outlined in Board Meeting Procedures			
	7 Matters Reserved for Board Information		GC-3	
	7.1 2022-2023 Fourth Quarter Budget Variance Analysis	B. Grundy	OE-5	Page 7-1
	8 Matters Reserved for Board Decision	Board	GC-2	
	8.1 2022-23 Year End Financial Results and Audited Financial Statements	Board	OE-5	Page 8-164
	8.2 Annual Education Results Report 2022-23	Board	R-1, OE-1,5,8	Page 8-1
	9 Consent Agenda	Board	GC-2.6	
	9.1 Items Provided for Board Decision			

Time	Topic	Who	Policy Ref	Attachment
9.1.1	OE-4: Treatment of Employees – Annual Monitoring <i>(That the Board of Trustees approves that the Acting Chief Superintendent is in compliance with the provisions of OE-4: Treatment of Employees.)</i>		BCSR-5; OE-1,7	Page 5-1 (Nov. 7/23)
9.1.2	Meeting Minutes <ul style="list-style-type: none"> • October 16, 2023 Special Meeting • October 17, 2023 Regular Meeting • October 24, 2023 Regular Meeting <i>(That the Board of Trustees approves the Minutes of the Special Meeting held October 16, 2023 and the Regular Meetings held October 17 and 24, 2023.)</i>			Page 9-1 Page 9-3 Page 9-7
9.2	Items Provided for Information			
	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

2022-23 Fourth Quarter Budget Variance Analysis Report

Date	November 28, 2023
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Gary Strother Acting Chief Superintendent of Schools
Purpose	Information
Originator	Brad Grundy, Superintendent Chief Financial Officer and Corporate Treasurer
Governance Policy Reference	Operational Expectations OE-5: Financial Planning Governance Culture GC-5E: Board Committees
Resource Person(s)	Tanya Scanga, Director, Corporate Finance

1 | Recommendation

This report is being provided for information to the Board of Trustees. No decision is required at this time.

2 | Issue

Operational Expectations OE-5: Financial Planning requires that quarterly variance reports are prepared, and explanations provided for variances over 1% and \$500,000 between the CBE's budget and fourth quarter. This report serves as the fourth quarter report for the 2022-23 fiscal year ending August 31st, 2023.

Governance Culture GC-5E requires that quarterly financial variance reports and the financial health matrix be presented to the Audit and Risk Committee. The Audit and Risk Committee is to pay particular attention to the presentation of unusual, sensitive and/or significant variances from the budget.

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 2022-23 fourth-quarter results to the 2022-23 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 impacts of changes in actual student enrolment from estimated student enrolment incorporated into the budget. Attachment I summarizes the forecasted activity compared to budgeted revenues and expenses, reserve transfers and capital transactions.

Operating surplus

The surplus for the year is \$1.4 million (0.1% of budgeted expenditures). This is a favourable variance of \$4.6 million from the 2022-23 budget, which included a requested \$3.2 million draw from reserves.

As compared to Budget 2022-23, revenues are higher by \$102.0 million (inclusive of a \$35 million net gain on the disposition of three end-of-life school facilities) and expenses have increased by \$62.4 million. Revenue increased mainly due to the sale of three properties, accrual of provincial grant funding based on higher actual enrolment than forecasted enrolment in Budget 2022-23, the

ATA salary increase settlement funding, and various smaller funding government initiatives, such as new curriculum and displaced Ukrainian students.

Expenditures increased mainly due to additional staffing costs due to higher enrolment, the ATA salary increase settlement and new curriculum development costs.

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 2022-23.

Use of reserves and balancing

The CBE submitted a balanced 2022-23 budget that required a draw of \$3.2 million from operating reserves. The fourth quarter results in an addition of \$1.4 million to operating reserves and designated funds, and an addition of \$29.1 million to capital reserves. Expenditures for carry-forward as of August 31, 2023, are shown as an offsetting contribution to the reserves and any changes in the forecast may result in a request to access operating reserves. The CBE's reserves will continue to be deployed to maintain core programs, services and supports. Any access to operating reserves will require Board of Trustee and Ministerial approval. The CBE does not have any pending requests for operating reserve access at the time of this report.

Operating Reserve

The operating reserve balance of \$38.8 million is an increase of \$1.4 million from \$37.4 million at August 31, 2022.

Guidance from Alberta Education's Funding Manual mandates a prescribed level of operating reserves that each jurisdiction must maintain. Each jurisdiction must maintain a minimum operating reserve percentage of 1% and a maximum of 3.15% (equivalent to the System Administration grant) of its prior-year operating expenses. Any operating reserve balance in excess of the operating reserve maximum will be recovered by Alberta Education through a reduction in scheduled payments.

The CBE's forecasted operating reserve percentage of 2.8% is within the mandated guidelines. The CBE has adequate operating reserves to address most non-grant funding risks and operational needs.

Capital Reserve

Alberta Education has not mandated a minimum or maximum level of capital reserves that each jurisdiction must maintain. The capital reserves balance of \$79.0 million represents a net increase of \$29.1 million from \$49.9 million. The sale of three properties resulted in a gain of \$29.9 million, partially offset by net carryforward amounts of \$0.8 million.

Further details are provided in Attachment III – Fourth-quarter use of reserves.

Capital Activities

Board-funded capital expenditures allow various projects necessary to support the continued operations of the CBE, that are not funded through Alberta Education (e.g. technology upgrades, new school commissioning, non-school building upgrades, air-conditioning, modular classroom installations, etc.), to continue.

The board-funded capital expenditures for the 2022-23 school year were \$31.4 million, which is an increase of \$5.6 million from the budgeted expenditures of \$25.8 million.

Board-funded capital budget expenditure of \$31.4 million includes:

- \$14.4 million for various maintenance projects including Client Access Technology Refresh, information technology infrastructure renewal and growth, transition to SharePoint Online and Next Generation Solutions;
- \$9.2 million for new school commissioning, and solar power projects;
- \$3.7 million for the purchase of custodial and trades equipment, recycling equipment, School wiring closets remediation;
- \$2.6 million for principal repayments of capital leases; and
- \$1.5 million for strategic projects including CCTV upgrade and enterprise implementation, learning management system, and Oracle upgrade.

A total of \$14.7 million in expenses, included above, are related to board-funded capital projects initiated in 2021-22 and continued in the 2022-23 fiscal year.

The 2022-23 fourth-quarter capital budget report in Attachment IV highlights significant variances from the Budget.

Revenue

(in \$ thousands)	
Q4 Revenue	1,473,048
Budget 2022-23	1,371,098
Variance Favourable / (Unfavourable)	101,950

Significant contributions to this favorable (increase) in revenue include:

- Favourable variance of \$57.4 million in Government of Alberta funding resulting from the net impact of:
 - \$20.0 million for accrual of provincial grant funding based on higher than forecast enrolment in Budget 2022-23;
 - \$11.6 million for ATA salary increase settlement cost;
 - \$5.7 million for development of new curriculum material with offsetting expense;
 - \$5.6 million from Supplemental Enrolment Growth Grant;
 - \$4.6 million in exceptional funding for displaced Ukrainian students;
 - \$4.0 million targeted Learning Disruption Grant to mitigate pandemic-related learning disruptions. This is a targeted grant for grades 1 - 4 students;
 - \$1.5 million in additional funding from the Fuel Contingency Program;
 - \$1.4 million in additional funding for the Official Languages in Education Program (OLEP) with matching expenditures;
 - \$0.7 million P3 Maintenance (flow through) grant;
 - \$0.5 million ATRF (flow-through) grant;
 - \$0.4 million additional expansion funding received for Adolescent Mental Health Program;
 - \$0.4 million top up funding to support leasing costs of the Outreach Program;
 - \$0.4 million Safe Indoor Air Funding;
 - \$0.3 million targeted funding for Low Incidence Support and Services; and
 - \$0.3 million increased expense with offsetting revenue for IMR.
- Favourable variance of \$0.6 million in Federal Government and First Nations revenue due to increased funding for Jordan's Principle.
- Favourable variance of \$2.0 million in Other Sales and Services largely due to increased school activity and event fees with offsetting expenses as activities return to pre-Covid levels.

- Favourable variance of \$3.4 million in Fees from the net impact of:
 - \$3.3 million increase in lunchroom supervision and student supply fees due to increase in enrolment; and
 - \$0.8 million increase in school activity and event fees with offsetting expenses as activities return to pre-Covid levels.
 - Partially offset by:
 - \$0.7 million net decrease in transportation fee revenue. Although an increase in ridership, due to ongoing disruption of transportation services, CBE made the decision to reduce transportation fees by 20% for the school year.
- Favourable variance of \$5.5 million in Investment Income due to an increase in interest rates.
- Favorable variance of \$33.0 million in Other revenue from net impact of:
 - \$35.0 million net gain on sale of three properties
 - Partially offset by:
 - \$2.0 million net decrease in School generated donations, Parent Council funding and flow-through tax receipted donations administered by Education Matters.

Expenses

(in \$ thousands)	
Q4 Expense	1,436,620
Budget 2022-23	1,374,253
Variance Favourable / (Unfavourable)	(62,367)

Significant contributions to this unfavourable (increase) in expenses include:

- Unfavourable variance of \$51.8 million in Certificated salaries, wages, and benefits due to:
 - \$31.6 million Staff and supply redeployment decisions made by principals to accommodate students' learning needs based on actual enrolment. This adjustment is a normal part of the CBE's budget cycle;
 - \$12.9 million for ATA salary increase settlement cost;
 - \$4.2 million for targeted Learning Disruption Grant received to mitigate pandemic-related learning disruptions. Targeted grant for grade 1 - 4 students;
 - \$2.9 million for the development of new curriculum material with offsetting revenue; and
 - \$0.8 million additional funding for the OLEP with matching expenditures;
 - Partially offset by:
 - \$0.6 million in savings related to position vacancies.
- Favourable variance of \$0.1 million in Non-certificated salaries, wages and benefits due to:
 - \$7.7 million actual average salaries and benefits rate trending lower than budget for school support staff;
 - \$2.7 million in savings related to position vacancies;
 - Partially offset by:
 - \$6.1 million staff and supply redeployment decisions made by principals to accommodate students' learning needs based on actual enrolment. This adjustment is a normal part of CBE's budget cycle;
 - \$2.6 million increase in custodial overtime due to increased absenteeism; and
 - \$1.6 million lunchroom supervision increase as a result of increased enrolment.
- Unfavourable variance of \$13.3 million in Services, Contracts and Supplies resulting from the net impact of:
 - \$4.9 million board approved carry forward expenditures from the 2021-22 school year;

- \$3.2 million net increase in utility costs;
 - \$3.0 million for the development of new curriculum material with offsetting revenue;
 - \$2.2 million in repair and maintenance costs due to price inflation;
 - \$2.1 million post-covid activity levels returning to normal;
 - \$1.9 million increased expense with increase in revenue for IMR;
 - \$1.1 million for indoor air improvements, including high grade filters;
 - \$1.0 million flow-through tax receipted donations administered by Education Matters;
 - \$0.7 million for the development of new curriculum material;
 - \$0.6 million additional funding for OLEP with matching expenditures;
 - \$0.5 million support for Jordan's Principle;
 - \$0.4 million Safe Indoor Air expense; and
 - \$0.3 million related to Low Incidence Support and Services Program.
 - Partially offset by:
 - \$8.6 million staff and supply redeployment decisions made by principals to accommodate students' learning needs based on actual enrolment. This adjustment is a normal part of CBE's budget cycle.
- Favourable variance of \$2.6 million in Other (Interest, Amortization and Bad Debt) resulting from the net impact of:
- \$7.3 million due to adjustments in estimated amortization expense for the year as asset capitalization was lower than expected from budget;
 - Partially offset by:
 - \$2.9 million increase in asset retirement obligation amortization expense;
 - \$1.4 million due to changes in bad debt estimates and waivers because of enrolment increase and decreased transportation fee; and
 - \$0.4 million increase due to service and bank fees.

5 | Conclusion

This report represents information 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.

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 the risks that may impact 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.



GARY STROTHER
ACTING 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 in policy the individual and collective behaviour required to establish a culture of good governance. These policies establish standards for how the Board performs its work, including policies that define the Board's job, its purpose and its accountability.

Board/Chief Superintendent Relationship: The Board defined in policy the degree of authority delegated to the Chief Superintendent, and set out how the Chief Superintendent's performance, and ultimately the organization's performance, will be evaluated.

Results: These policies define the outcome the organization is expected to achieve for each student it serves. The Results policies are the performance targets for the Chief Superintendent and the organization and form the basis for judging the success of the organization and the Chief Superintendent on reasonable progress towards achieving the Results.

Operational Expectations: These policies define both the non-negotiable expectations and the clear boundaries within which the Chief Superintendent and staff must operate. The Chief Superintendent is required to comply with the Board's stated values about operational conditions and actions as set out in these policies.

Attachment I: Fourth-quarter budget variance report

CALGARY BOARD OF EDUCATION

Description	2022-23	For the year	Variance	
	Budget ^(A)	ending	Favourable/	(Unfavourable) ^(B)
	(in \$ thousands)			%
Revenues				
Government of Alberta	1,288,174	1,345,604	57,430	4%
Federal Government and First Nations	631	1,285	654	104%
Other sales and services	16,789	18,793	2,004	12%
Fees	46,099	49,461	3,362	7%
Investment income	3,682	9,243	5,561	151%
All other	15,723	48,662	32,939	209%
Total revenues	1,371,098	1,473,048	101,950	7%
Expenses				
Certificated salaries, wages and benefits	811,902	863,654	(51,752)	(6%)
Non-certificated salaries, wages and benefits	254,220	254,099	121	0%
Services, contracts and supplies	215,834	229,169	(13,335)	(6%)
Amortization	85,629	81,227	4,402	5%
Interest	1,715	2,200	(485)	(28%)
All other	4,953	6,271	(1,318)	(27%)
Total expenses	1,374,253	1,436,620	(62,367)	(5%)
Annual operating surplus (deficit)	(3,155)	1,441	4,596	146%
Gain on sale of property	-	34,987	(34,987)	(100%)
Annual operating surplus (deficit), including extraordinary revenue	(3,155)	36,428	(30,391)	(83%)
Add/(deduct) capital items paid by operating funds				
Capital assets acquired	(25,830)	(31,374)	(5,544)	18%
Board funded amortization	25,830	22,153	(3,677)	(17%)
Transfer from / (to) capital reserves	-	9,221	9,221	100%
	-	-	-	0%

^(A) Approved by the Board of Trustees on May 24, 2022.

^(B) Refer to line-item analysis for further details on these variances.

Attachment II: Spending by schools and service units



	Forecast 2022-23	Salaries and benefits	Supplies and services	Other (interest, amortization and uncollectible accounts)	Actuals 2022-23	Budget 2022-23	Increase/ (decrease)		
	FTEs	(in \$ thousands)						%	
Schools and Areas	9,188	989,579	74,248	609	1,061,641	1,016,487	45,154	4%	(1)
Service Unit System Budgets	15	5,701	133,114	90,297	217,222	217,325	(103)	(0%)	
Facilities and Environmental Services	207	22,772	10,528	2,313	35,613	33,227	2,386	7%	(3)
School Improvement	399	53,439	7,831	127	61,398	52,649	8,749	17%	(2)
Finance and Technology Services	196	23,064	1,663	7,768	32,495	33,854	(1,359)	(4%)	(4)
Human Resources	108	13,329	923	-	14,251	14,038	213	2%	
Communications	21	2,554	126	-	2,680	2,598	82	3%	
General Counsel	12	1,438	44	-	1,482	1,769	(287)	(16%)	
Chief Superintendent's Office	3	484	61	-	546	744	(198)	(27%)	
Board of Trustees	-	427	1,106	-	1,533	1,562	(29)	(2%)	
Total	10,113	1,117,752	229,169	89,699	1,436,620	1,374,253	62,367	4%	

- (1) **Schools and Areas:** Increase mainly due to settlement cost of ATA salary increase, additional staffing due to increased enrolment, additional costs for Learning Disruption Grant, and board approved school carry forwards; partially offset with lower than budgeted average salaries in support staffing.
- (2) **School Improvement:** Increase mainly due to new curriculum expense, additional cost for Learning Disruption Grant, additional cost for Low Incidence Grant and increase Welcome Centre staff due to increase of new immigrant students.
- (3) **Facilities and Environmental Services:** Increase mainly due to Safe Indoor Air expense, custodial staff overtime due to absenteeism rates which have remained high post-pandemic and partially offset by lower amortization expense.
- (4) **Finance and Technology Services:** Decrease in estimated amortization expense for the year as asset capitalization was lower than expected from the budget, partially offset with board approved carry forward expenditures from 2021-22 school year.

Attachment III: Use of reserves

CALGARY BOARD OF EDUCATION 2022-23 PROPOSED USE OF OPERATING RESERVES (in \$ thousands)

<u>Description</u>	Reserves balance Sep. 1, 2022	2022-23 Budget planned use of reserves ⁽¹⁾	2022-23 Change in reserves	Reserves balance Aug. 31, 2023
Accumulated operating reserves				
<u>Available for use reserves</u>				
Fiscal stabilization reserve	37,364	-	1,176	38,540
<u>Restricted reserves</u>				
EducationMatters flow-through funds ⁽²⁾	1,929	-	(39)	1,890
Changes in accounting policy reserve	(10,164)	-	-	(10,164)
Total operating reserves	29,129	-	1,137	30,266
Designated operating reserves				
School decentralized budgets	3,700	-	(288)	3,412
Instructional and service unit initiatives	4,602	-	592	5,194
Total designated funds	8,302	-	304	8,606
funds	37,431	-	1,441	38,872
Capital reserves				
Building reserve ⁽³⁾	21,481	-	25,802	47,283
Other capital reserves	27,603	-	3,303	30,906
Plant, operations and maintenance	798	-	-	798
Total capital reserves	49,882	-	29,105	78,987
Total reserves	87,313	-	30,546	117,859

(1) Approved by the Board of Trustees on May 24, 2022.

(2) This reserve is the result of consolidating EducationMatters into the CBE's financial statements in accordance with accounting standards.

(3) Net result of three CBE building sales, Montgomery, Tuxedo Park, and Viscount Bennett.

The operating reserve balance of \$38.8 million is an increase of \$1.4 million from \$37.4 million at August 31, 2022. The CBE has consistently carried forward projects of operating and capital nature. The CBE's reserves will continue to be deployed to maintain core programs, services and supports. Access to operating reserves is subject to approval from the Minister of Education until August 31, 2023.

Attachment IV: Capital Budget

	Budget 2022-23	Approved carryforward and revisions	Actual Cost 2022-23	Variance Favourable/ (Unfavourable)	
(in \$ thousands)					
Capital lease payments (contracts)					
Performance contracts	2,500	-	2,564	(64)	(3%)
Total Capital Lease Payments	2,500		2,564	(64)	
Non-facility related projects					
Strategic	4,096	1,231	1,525	3,802	71%
Enhancement	2,505	1,773	3,626	653	15%
Maintenance	16,125	6,504	14,438	8,192	36%
Total non-facility related projects	22,727	9,509	19,589	12,647	39%
Capital reserve projects					
New school Commissioning	8,632	6,514	4,715	10,431	69%
Solar Power System	-	6,754	4,506	2,248	33%
Total capital reserve projects	8,632	13,268	9,221	12,679	58%
Unallocated board funded projects	604	(604)			0%
Total non-facility capital expenditures	34,463	22,174	31,374	25,262	45%
Financed by the following:					
Contribution to operating activities	-	-	-	-	0%
Total amortization expense (non-cash)	25,830	8,905	22,153	12,582	36%
Transfer from capital reserves	8,632	13,268	9,221	12,679	58%
Total board-funded financing	34,462	22,174	31,374	25,262	45%

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 up 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 outline a trend of continuing to be able to sustain annual operations and meet near-term financial commitments with modest room available on short-term borrowing and reserves should unanticipated events arise, where appropriate and approved.

From a longer-term perspective, near-term operational capabilities may be constrained should the recent decline in the funding per student, increasing enrolment and continued cost increases resulting from inflation and contractual commitments continue.

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.

At this time, the most significant area of concern relates to the overall level of government funding. In addition to inflationary pressures, enrolment and complexity of students has outpaced the rate of funding. The CBE will be challenged to find new, different and more efficient ways to provide high quality public education.

Legend	Definiton
Status	Current condition of the metric
Trend	Direction the metric is tracking towards
Favourable	Improving metric in consecutive periods
Neutral	Maintaining in consecutive periods
Unfavorable	Deterioration of metric in consecutive periods

Financial Health Indicators

Current Year – Short Term

	Status: Favourable		Trend: Unfavourable		Q4	
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Liquidity Ratio:	1.15	1.24	1.19	1.24	1.22	0.75

(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. A higher liquidity ratio shows that CBE has the ability to better respond to rapidly changing circumstances. A liquidity ratio of less than one would indicate the need to borrow money to meet current obligations.

	Status: Favourable		Trend: Neutral		Q4	
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Net Asset: (in millions)	\$ 214	\$ 213	\$ 225	\$ 217	\$ 204	\$ 141

(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.

	Status: Favourable		Trend: Neutral		Q4	
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Debt-to-Asset Ratio:	0.87%	0.88%	0.86%	0.86%	0.87%	0.76%

(Total Debt / Total Assets)

This ratio measures the amount of debt that 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.

	Status: Favourable		Trend: Favourable		Q4	
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Cash Asset Ratio:	1.22	1.22	1.77	1.72	1.77	1.77

(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 the available cash assets.

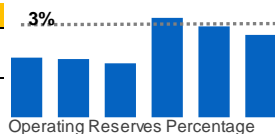
	Status: Favourable		Trend: Favourable		Q4	
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23*
Working capital per student:	\$ 219	\$ 310	\$ 251	\$ 415	\$ 346	\$ 607

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.

	Status: Neutral		Trend: Neutral		Q4	
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Expense (\$ millions)	1,365	1,391	1,311	1,341	1,371	1,437
Operating Reserves Percentage	1.9%	1.9%	1.7%	3.2%	2.9%	2.6%

(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 3.15%. Any Operating Reserves in excess of the maximum would be deducted from future payment by Alberta Education.



	Status: Unfavourable		Trend: Unfavourable	
	Q1 2022-23	Q2 2022-23	Q3 2022-23	Q4 2022-23
Overflow Schools	15	15	15	24
Overflow Receiving Schools	19	19	23	33

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.

Financial Health Indicators
Medium - Long Term

	Status: Neutral		Trend: Favourable			
	Q4					
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Capital Reserves (\$ millions)	24,200	15,887	28,846	41,863	49,882	78,987
Capital Reserves per Student	199	129	229	341	398	602

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.

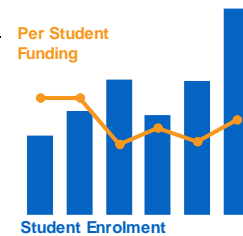
	Status: Neutral		Trend: Neutral			
	Q4					
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Revenues (\$ millions)	1,363	1,390	1,323	1,332	1,360	1,438
Expenses (\$ millions)	1,365	1,391	1,311	1,341	1,371	1,437
Surplus/(Deficit) (\$ millions)	(2.1)	(0.8)	11.5	(9.1)	(10.9)	1.4

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 grants rates, while expenditures are mainly impacted by staffing decisions.

	Status: Neutral		Trend: Unfavourable			
	Q4					
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Per Student Funding	9,048	9,054	8,638	8,783	8,662	8,860
Student Enrolment	120,438	122,400	124,939	122,117	124,802	130,654

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.

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			
	Q4					
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Percent of Expenses						
Salaries & Benefits	78%	78%	79%	81%	79%	78%
Supplies & Services	16%	17%	14%	13%	15%	16%
Other	5%	6%	6%	6%	6%	6%

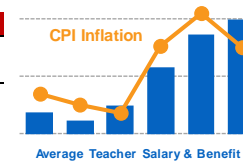
This chart shows the percentage of CBE's budget allocated to various expenditure categories over the last 5 years.

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

The CBE spends considerably less portion of its System Administration block expenses towards Salaries & Benefits, as compared to other metro school boards. This reflects the management's prudent financial management to ensure efficient operations.

	Status: Unfavourable		Trend: Unfavourable			
	Q4					
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23**
Average Teacher Salary & Benefit	100,771	100,453	101,000	102,334	103,490	103,990
CPI Inflation	2.26%	1.64%	1.19%	4.90%	6.70%	4.80%

The average teacher salary is the most significant driver in total CBE spending. Flat or falling average teacher salaries indicates an ongoing ability to fund programs, services and supports. An increase in average teacher salaries over time may impact on the ability to maintain programs, services and supports. Monitoring the inflation rate for Calgary over time allows decision makers to assess the continued affordability and sustainability of programs, services and supports.



* Amounts are not adjusted until year end, thus there is no change on a quarterly basis.

** August 2023 Calgary CPI

report to Board of Trustees

2022-23 Year End Financial Results and Audited Financial Statements for the Calgary Board of Education

Date	November 28, 2023
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, 2023, including the Audited Financial Statements for the year ended August 31, 2023 and the Independent Auditors' Report dated November 28, 2023, 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 2022-23 financial statements.

The auditors' professional opinion on these financial statements is included in the unsigned Independent Auditors' Report, dated November 29, 2023, 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 information, 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, 2023, and including the Independent Auditors' Report thereon, dated November 28, 2023.

Financial Results 2022-23

For the Year Ended August 31, 2023



learning | **as unique** | as every student

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



**Calgary Board
of Education**

**CALGARY BOARD OF EDUCATION
STATEMENT OF ADMINISTRATION RESPONSIBILITY
FOR THE YEAR ENDED AUGUST 31, 2023, WITH COMPARATIVE INFORMATION FOR 2022**

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, 2023, and 2022, 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.

GARY STROTHER
ACT. CHIEF SUPERINTENDENT OF SCHOOLS

BRAD GRUNDY
SUPERINTENDENT, CHIEF FINANCIAL OFFICER,
AND CORPORATE TREASURER

November 28, 2023

INDEPENDENT AUDITORS' 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 comprise:

- the consolidated statement of financial position as at August 31, 2022
- the consolidated statement of operations for the year then ended
- 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 financial assets for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies and complete Schedules 1,2,3,5, and 6, 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, 2022, and its consolidated results of operations, its consolidated remeasurement gains and losses, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' 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 auditors' 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 auditors' report thereon, included in Management's Discussion & Analysis document as at the date of this auditors' 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 auditors' 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 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.

Auditors' 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 auditors' 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 auditors' 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 auditors' 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 and Metres Square as reported in the specific rows "Square Metres – School buildings" and "Square Metres – Non-School Buildings" in Schedule 4 and column "FTE" in Schedule 7 (the "subject matter information") both prescribed by Alberta Education of the Calgary Board of Education (the "Entity") for the year ended August 31, 2022.

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 Control

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 Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies and 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, 2021 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 28, 2023

**CALGARY BOARD OF EDUCATION
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED AUGUST 31, 2023, WITH COMPARATIVE INFORMATION FOR 2022
(in thousands)**

		Budget (Note 21)		Actuals	
		2023	2023	2023	Restated 2022 (Note 3)
Revenues	(Sch 3)				
Government of Alberta		\$ 1,288,174	\$ 1,345,604	\$ 1,301,209	
Federal Government and other government grants		631	1,285	1,080	
Other sales and services		16,789	18,793	16,403	
Fees	(Note 14)	46,099	49,461	28,870	
Investment income		3,682	9,243	2,310	
Donations and other contributions		10,751	9,653	6,819	
Other revenue	(Note 18)	4,972	39,009	3,010	
Total revenues		<u>1,371,098</u>	<u>1,473,048</u>	<u>1,359,701</u>	
Expenses	(Sch 3; Note 20)				
Instruction - Grade 1 to Grade 12		1,042,524	1,095,552	1,038,691	
Instruction - ECS		37,220	35,763	35,593	
System administration		41,362	40,433	41,482	
Transportation		43,992	44,845	39,236	
Operations and maintenance	(Sch 4)	181,066	191,508	192,188	
External services		28,089	28,520	26,336	
Total expenses		<u>1,374,253</u>	<u>1,436,621</u>	<u>1,373,526</u>	
Annual surplus (deficit)		<u>(3,155)</u>	<u>36,428</u>	<u>(13,825)</u>	
Annual surplus (deficit) comprised of:					
Annual operating surplus (deficit)		(3,155)	1,441	(13,825)	
Gain on sale of property	(Note 18)	-	34,987	-	
		<u>(3,155)</u>	<u>36,428</u>	<u>(13,825)</u>	
Accumulated surplus at beginning of year	(Note 3)	103,173	103,173	116,998	
Accumulated surplus at end of year		<u>\$ 100,018</u>	<u>\$ 139,601</u>	<u>\$ 103,173</u>	

The accompanying notes and supplementary schedules are part of these consolidated financial statements

**CALGARY BOARD OF EDUCATION
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2023, WITH COMPARATIVE INFORMATION FOR 2022
(in thousands)**

		2023	2022 Restated (Note 3)
Financial assets			
Cash and cash equivalents	(Sch 5; Note 4)	\$ 182,184	\$ 208,831
Accounts receivable (net after allowances)	(Note 5)	32,411	8,818
Portfolio investments	(Sch 5)		
Operating		14,522	14,896
Endowment		9,001	7,861
Total financial assets		238,118	240,406
Liabilities			
Unspent deferred contributions	(Sch 2)	26,968	34,153
Accounts payable and accrued liabilities	(Note 8)	102,935	118,113
Employee future benefits	(Note 9)	23,236	24,749
Environmental liabilities	(Note 10)	151,548	156,639
Unsupported debt: capital leases	(Note 11)	13,088	13,920
Total liabilities, excluding spent deferred capital contributions		317,775	347,574
Net debt		(79,657)	(107,168)
Non-financial assets			
Tangible capital assets	(Sch 6)	1,476,647	1,384,872
Prepaid expenses	(Note 6)	16,837	18,606
Total non-financial assets		1,493,484	1,403,478
Net assets before spent deferred capital		1,413,826	1,296,310
Spent deferred capital contributions	(Sch 2)	1,273,245	1,192,409
Net assets	(Note 12)	140,581	103,901
Accumulated surplus	(Sch 1)	139,601	103,173
Accumulated remeasurement gains and losses	(Sch 1)	980	728
		\$ 140,581	\$ 103,901
Economic dependence	(Note 1)		
Contractual rights	(Note 7)		
Contractual obligations	(Note 16)		
Contingent liabilities	(Note 16)		

The accompanying notes and supplementary schedules are part of these consolidated financial statements

Approved by:

Laura Hack, Chair of Board of Trustees

Date Signed

**CALGARY BOARD OF EDUCATION
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2023, WITH COMPARATIVE INFORMATION FOR 2022
(in thousands)**

	<u>2023</u>	<u>2022 Restated (Note 3)</u>
Cash flows from:		
Operating transactions		
Annual surplus (deficit)	\$ 36,428	\$ (13,825)
Add (deduct) items not affecting cash:		
Amortization of tangible capital assets	81,227	80,632
Net gain on disposal of tangible capital assets	(34,987)	(348)
Disposal of supported tangible capital assets	-	699
Spent deferred capital revenue	(55,220)	(54,418)
Transfer of tangible capital assets		-
Changes in:		
Accounts receivable	(23,593)	23,697
Prepaid expenses	1,769	1,433
Accounts payable and accrued liabilities	(15,178)	(397)
Unspent deferred contributions	(7,185)	(11,477)
Employee future benefits	(1,513)	(143)
Cash flows (used in) from operating transactions	<u>(18,252)</u>	<u>25,853</u>
Capital transactions		
Acquisition of tangible capital assets	(64,259)	(63,792)
Net proceeds from disposal of tangible capital assets	30,363	51
Cash flows used in capital transactions	<u>(33,896)</u>	<u>(63,741)</u>
Investing transactions		
Purchase of portfolio investments	(4,727)	(4,626)
Proceeds on sale of portfolio investments	3,961	5,027
Net remeasurement (loss)/gain for the year	253	(1,201)
Cash flows used in investing transactions	<u>(513)</u>	<u>(800)</u>
Financing transactions		
Increase in spent deferred capital contributions	29,406	45,901
Repayment of capital leases	(3,392)	(2,538)
Cash flows from financing transactions	<u>26,014</u>	<u>43,363</u>
(Decrease) Increase in cash and cash equivalents	<u>(26,647)</u>	<u>4,675</u>
Cash and cash equivalents, beginning of year	208,831	204,156
Cash and cash equivalents, end of year	<u>\$ 182,184</u>	<u>\$ 208,831</u>

The accompanying notes and supplementary schedules are part of these consolidated financial statements

**CALGARY BOARD OF EDUCATION
CONSOLIDATED STATEMENT OF ACCUMULATED REMEASUREMENT GAINS AND LOSSES
FOR THE YEAR ENDED AUGUST 31, 2023, WITH COMPARATIVE INFORMATION FOR 2022
(in thousands)**

	<u>2023</u>	<u>2022</u>
Unrealized gains (losses) attributable to:		
Portfolio investments	\$ 281	\$ (1,129)
Foreign currency translation	<u>(28)</u>	<u>(72)</u>
Net remeasurement gain (loss) for the year	<u>253</u>	<u>(1,201)</u>
Accumulated remeasurement gains, beginning of year	<u>728</u>	<u>1,928</u>
Accumulated remeasurement gains, end of year	<u>\$ 980</u>	<u>\$ 728</u>

The accompanying notes and supplementary schedules are part of these consolidated financial statements

**CALGARY BOARD OF EDUCATION
CONSOLIDATED STATEMENT OF CHANGES IN NET (DEBT) FINANCIAL ASSETS
FOR THE YEAR ENDED AUGUST 31, 2023, WITH COMPARATIVE INFORMATION FOR 2022
(in thousands)**

	2023	2023	Restated 2022 (Note 3)
Annual (deficit) surplus	\$ (3,155)	\$ 36,428	\$ (13,825)
Changes in tangible capital assets			
Acquisition of tangible capital assets	(25,830)	(66,819)	(65,770)
Amortization of tangible capital assets	85,629	81,227	80,632
Net gain on disposal of tangible capital assets	-	(34,987)	(348)
Net proceeds from disposal of unsupported capital assets	-	30,363	51
Transfer of tangible capital assets (from)/to other entities	-	(106,650)	(35,816)
Other transfer	-	-	3,123
Total changes in tangible capital assets	59,799	(96,866)	(18,128)
Decrease/(Increase) in prepaid expenses	-	1,769	1,433
Net remeasurement gains/(losses)	-	253	(1,200)
Increase/(decrease) in spent deferred capital contributions (Sch 2)	-	80,837	24,176
Other changes	-	5,091	-
Increase/(decrease) in net financial assets	56,644	27,512	(7,544)
Net financial assets (net debt) at beginning of year	(107,168)	(107,168)	(99,624)
Net financial assets (net debt) at end of year	\$ (50,524)	\$ (79,657)	\$ (107,168)

The accompanying notes and supplementary schedules are part of these consolidated financial statements

**CALGARY BOARD OF EDUCATION
SCHEDULE 1 – NET ASSETS
FOR THE YEAR ENDED AUGUST 31, 2023, WITH COMPARATIVE INFORMATION FOR 2022**

	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, 2022	\$ 204,491,000	\$ 728,000	\$ 203,763,000	\$ 123,803,000	\$ 4,813,000	\$ (12,163,000)	\$ 37,429,000	\$ 49,881,000
Prior period adjustments:								
Asset retirement obligation - TCA amortization	\$ (100,590,000)	\$ -	\$ (100,590,000)	\$ 49,982,000	\$ -	\$ (150,572,000)	\$ -	\$ -
Asset retirement obligation	\$ -		\$ -	\$ (150,572,000)	\$ -	\$ 150,572,000	\$ -	\$ -
Adjusted Balance, August 31, 2022	\$ 103,901,000	\$ 728,000	\$ 103,173,000	\$ 23,213,000	\$ 4,813,000	\$ (12,163,000)	\$ 37,429,000	\$ 49,881,000
Operating surplus (deficit)	\$ 36,427,000		\$ 36,427,000			\$ 36,427,000		
Board funded tangible capital asset additions				\$ 35,598,000		\$ (9,574,000)	\$ -	\$ (26,024,000)
Board funded ARO tangible capital asset additions				\$ -		\$ -	\$ -	\$ -
Disposal of unsupported or board funded portion of supported tangible capital	\$ -		\$ -	\$ (108,000)		\$ 108,000		\$ -
Disposal of unsupported ARO tangible capital assets	\$ -		\$ -	\$ -		\$ -		\$ -
Write-down of unsupported or board funded portion of supported tangible	\$ -		\$ -	\$ -		\$ -		\$ -
Net remeasurement gains (losses) for the year	\$ 253,000	\$ 253,000						
Endowment expenses & disbursements	\$ -		\$ -		\$ 393,000	\$ (393,000)		
Endowment contributions	\$ -		\$ -		\$ -	\$ -		
Reinvested endowment income	\$ -		\$ -		\$ -	\$ -		
Direct credits to accumulated surplus (Describe)	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
Amortization of tangible capital assets	\$ -			\$ (78,328,000)		\$ 78,328,000		
Amortization of ARO tangible capital assets	\$ -			\$ (2,899,000)		\$ 2,899,000		
Board funded ARO liabilities - recognition	\$ -			\$ -				
Board funded ARO liabilities - remediation	\$ -			\$ 5,131,000		\$ (5,131,000)		
Capital revenue recognized	\$ -			\$ 55,220,000		\$ (55,220,000)		
Debt principal repayments (unsupported)	\$ -			\$ 3,392,000		\$ (3,392,000)		
Additional capital debt or capital leases	\$ -			\$ (2,560,000)		\$ 2,560,000		
Net transfers to operating reserves	\$ -					\$ (8,567,000)	\$ 8,567,000	
Net transfers from operating reserves	\$ -					\$ 8,141,000	\$ (8,141,000)	
Net transfers to capital reserves	\$ -					\$ (25,234,000)		\$ 25,234,000
Net transfers from capital reserves	\$ -					\$ -		\$ -
Proceeds from disposal of properties	\$ -		\$ -	\$ -	\$ -	\$ (29,896,000)	\$ -	\$ 29,896,000
Other Changes	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
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

**CALGARY BOARD OF EDUCATION
SCHEDULE 2 – CAPITAL REVENUE
FOR THE YEAR ENDED AUGUST 31, 2023, WITH COMPARATIVE INFORMATION FOR 2022**

**SCHEDULE OF DEFERRED CONTRIBUTIONS
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)
For the Year Ended August 31, 2023 (in dollars)**

	Alberta Education Safe Return to Class/Safe Indoor Air				Total Education	Other GoA Ministries				Total Other GoA Ministries	Gov't of Canada	Other Sources		Total other sources	Total
	IMR	CMR	Others	Others		Alberta Infrastructure	Children's Services	Health	Other GOA Ministries			Donations and grants from others	Other		
Deferred Operating Contributions (DOC)															
Balance at August 31, 2022	\$ 12,837,000	\$ -	\$ 394,000	\$ 6,064,000	\$ 19,295,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 819,000	\$ 62,000	\$ 881,000	\$ 20,176,000
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2022	\$ 12,837,000	\$ -	\$ 394,000	\$ 6,064,000	\$ 19,295,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 819,000	\$ 62,000	\$ 881,000	\$ 20,176,000
Received during the year (excluding investment income)	\$ 17,025,000	\$ -	\$ -	\$ 22,168,000	\$ 39,193,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,313,000	\$ -	\$ 1,313,000	\$ 40,506,000
Transfer (to) grant/donation revenue (excluding investment income)	\$ (11,331,000)	\$ -	\$ (347,000)	\$ (21,624,000)	\$ (33,302,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (551,000)	\$ (3,000)	\$ (554,000)	\$ (33,856,000)
Investment earnings - Received during the year	\$ 1,076,000	\$ -	\$ -	\$ -	\$ 1,076,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,076,000
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ (15,362,000)	\$ -	\$ -	\$ -	\$ (15,362,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,362,000)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing 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
Unspent Deferred Capital Contributions (UDCC)															
Balance at August 31, 2022	\$ -	\$ 6,801,000	\$ -	\$ 748,000	\$ 7,549,000	\$ 6,428,000	\$ -	\$ -	\$ -	\$ 6,428,000	\$ -	\$ -	\$ -	\$ -	\$ 13,977,000
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2022	\$ -	\$ 6,801,000	\$ -	\$ 748,000	\$ 7,549,000	\$ 6,428,000	\$ -	\$ -	\$ -	\$ 6,428,000	\$ -	\$ -	\$ -	\$ -	\$ 13,977,000
Received during the year (excluding investment income)	\$ -	\$ 10,760,000	\$ -	\$ 2,624,000	\$ 13,384,000	\$ 2,303,000	\$ -	\$ -	\$ -	\$ 2,303,000	\$ -	\$ -	\$ -	\$ -	\$ 15,687,000
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ 426,000	\$ -	\$ -	\$ 426,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 426,000
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	\$ -	\$ (8,942,000)	\$ -	\$ (365,000)	\$ (9,307,000)	\$ (4,737,000)	\$ -	\$ -	\$ -	\$ (4,737,000)	\$ -	\$ -	\$ -	\$ -	\$ (14,044,000)
Transferred (to) from others - please explain: Clean up of UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,618,000)	\$ -	\$ -	\$ -	\$ (1,618,000)	\$ -	\$ -	\$ -	\$ -	\$ (1,618,000)
UDCC closing balance at August 31, 2023	\$ -	\$ 9,045,000	\$ -	\$ 3,007,000	\$ 12,052,000	\$ 2,376,000	\$ -	\$ -	\$ -	\$ 2,376,000	\$ -	\$ -	\$ -	\$ -	\$ 14,428,000
Total Unspent Deferred Contributions at August 31, 2023	\$ 4,245,000	\$ 9,045,000	\$ 47,000	\$ 9,615,000	\$ 22,952,000	\$ 2,376,000	\$ -	\$ -	\$ -	\$ 2,376,000	\$ -	\$ 1,581,000	\$ 59,000	\$ 1,640,000	\$ 26,968,000
Spent Deferred Capital Contributions (SDCC)															
Balance at August 31, 2022	\$ 74,068,000	\$ 52,345,000	\$ 4,393,000	\$ 3,629,000	\$ 134,435,000	\$ 1,055,459,000	\$ -	\$ -	\$ -	\$ 1,055,459,000	\$ -	\$ 2,515,000	\$ -	\$ 2,515,000	\$ 1,192,409,000
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2022	\$ 74,068,000	\$ 52,345,000	\$ 4,393,000	\$ 3,629,000	\$ 134,435,000	\$ 1,055,459,000	\$ -	\$ -	\$ -	\$ 1,055,459,000	\$ -	\$ 2,515,000	\$ -	\$ 2,515,000	\$ 1,192,409,000
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,650,000	\$ -	\$ -	\$ -	\$ 106,650,000	\$ -	\$ -	\$ -	\$ -	\$ 106,650,000
Transferred from DOC	\$ 15,362,000	\$ -	\$ -	\$ -	\$ 15,362,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,362,000
Transferred from UDCC	\$ -	\$ 8,942,000	\$ -	\$ 365,000	\$ 9,307,000	\$ 4,737,000	\$ -	\$ -	\$ -	\$ 4,737,000	\$ -	\$ -	\$ -	\$ -	\$ 14,044,000
Amounts recognized as revenue (Amortization of SDCC)	\$ (4,470,000)	\$ (2,476,000)	\$ (1,465,000)	\$ (86,000)	\$ (8,497,000)	\$ (46,452,000)	\$ -	\$ -	\$ -	\$ (46,452,000)	\$ -	\$ (271,000)	\$ -	\$ (271,000)	\$ (55,220,000)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDCC closing balance at August 31, 2023	\$ 84,960,000	\$ 58,811,000	\$ 2,928,000	\$ 3,908,000	\$ 160,607,000	\$ 1,120,394,000	\$ -	\$ -	\$ -	\$ 1,120,394,000	\$ -	\$ 2,244,000	\$ -	\$ 2,244,000	\$ 1,273,245,000

**CALGARY BOARD OF EDUCATION
SCHEDULE 3 – PROGRAM OF OPERATIONS
FOR THE YEAR ENDED AUGUST 31, 2023, WITH COMPARATIVE INFORMATION FOR 2022**

REVENUES	2023						2022	
	Instruction		Operations and		System	External	TOTAL	TOTAL
	ECS	Grades 1 - 12	Maintenance	Transportation	Administration	Services		
Alberta Education	\$ 32,502,000	\$ 1,051,584,000	\$ 126,818,000	\$ 40,645,000	\$ 43,728,000	\$ -	\$ 1,295,277,000	\$ 1,239,191,000
Alberta Infrastructure	\$ -	\$ -	\$ 49,904,000	\$ -	\$ -	\$ -	\$ 49,904,000	\$ 53,512,000
Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,000	\$ 99,000	\$ 8,205,000
Federal Government and First Nations	\$ -	\$ 1,248,000	\$ -	\$ -	\$ 20,000	\$ 17,000	\$ 1,285,000	\$ 1,081,000
Other Alberta school authorities	\$ -	\$ 313,000	\$ 11,000	\$ -	\$ -	\$ -	\$ 324,000	\$ 302,000
Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	\$ 185,000	\$ 26,560,000	\$ -	\$ 5,798,000	\$ -	\$ 16,919,000	\$ 49,462,000	\$ 28,869,000
Sales of services and products	\$ -	\$ 10,021,000	\$ 173,000	\$ -	\$ 168,000	\$ 8,430,000	\$ 18,792,000	\$ 16,403,000
Investment income	\$ -	\$ 1,522,000	\$ -	\$ -	\$ 7,722,000	\$ -	\$ 9,244,000	\$ 2,309,000
Gifts and donations	\$ -	\$ 8,158,000	\$ 271,000	\$ -	\$ -	\$ -	\$ 8,429,000	\$ 5,805,000
Rental of facilities	\$ -	\$ -	\$ 358,000	\$ -	\$ 358,000	\$ 2,840,000	\$ 3,556,000	\$ 2,140,000
Fundraising	\$ -	\$ 1,224,000	\$ -	\$ -	\$ -	\$ -	\$ 1,224,000	\$ 1,013,000
Gains on disposal of tangible capital assets	\$ -	\$ -	\$ 30,031,000	\$ -	\$ -	\$ -	\$ 30,031,000	\$ 348,000
Other	\$ -	\$ 330,000	\$ 5,091,000	\$ -	\$ -	\$ -	\$ 5,421,000	\$ 523,000
TOTAL REVENUES	\$ 32,687,000	\$ 1,100,960,000	\$ 212,657,000	\$ 46,443,000	\$ 51,996,000	\$ 28,305,000	\$ 1,473,048,000	\$ 1,359,701,000
EXPENSES								
Certificated salaries	\$ 23,648,000	\$ 673,116,000	\$ -	\$ -	\$ 826,000	\$ 4,066,000	\$ 701,656,000	\$ 673,954,000
Certificated benefits	\$ 3,311,000	\$ 158,049,000	\$ -	\$ -	\$ 125,000	\$ 513,000	\$ 161,998,000	\$ 153,453,000
Non-certificated salaries and wages	\$ 6,429,000	\$ 117,917,000	\$ 51,060,000	\$ 1,041,000	\$ 15,393,000	\$ 12,225,000	\$ 204,065,000	\$ 206,516,000
Non-certificated benefits	\$ 1,707,000	\$ 29,638,000	\$ 12,733,000	\$ 218,000	\$ 3,118,000	\$ 2,620,000	\$ 50,034,000	\$ 50,923,000
SUB - TOTAL	\$ 35,095,000	\$ 978,720,000	\$ 63,793,000	\$ 1,259,000	\$ 19,462,000	\$ 19,424,000	\$ 1,117,753,000	\$ 1,084,846,000
Services, contracts and supplies	\$ 195,000	\$ 98,301,000	\$ 64,607,000	\$ 42,133,000	\$ 19,164,000	\$ 4,770,000	\$ 229,170,000	\$ 202,636,000
Amortization of supported tangible capital assets	\$ -	\$ -	\$ 55,220,000	\$ -	\$ -	\$ -	\$ 55,220,000	\$ 54,418,000
Amortization of unsupported tangible capital assets	\$ -	\$ 13,981,000	\$ 7,377,000	\$ -	\$ 1,686,000	\$ 64,000	\$ 23,108,000	\$ 23,314,000
Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of unsupported ARO tangible capital assets	\$ -	\$ 2,899,000	\$ -	\$ -	\$ -	\$ -	\$ 2,899,000	\$ 2,900,000
Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unsupported interest on capital debt	\$ -	\$ -	\$ 511,000	\$ -	\$ 53,000	\$ -	\$ 564,000	\$ 392,000
Other interest and finance charges	\$ -	\$ 871,000	\$ -	\$ 228,000	\$ 106,000	\$ 431,000	\$ 1,636,000	\$ 916,000
Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other expense	\$ 473,000	\$ 780,000	\$ -	\$ 1,225,000	\$ (38,000)	\$ 3,831,000	\$ 6,271,000	\$ 4,104,000
TOTAL EXPENSES	\$ 35,763,000	\$ 1,095,552,000	\$ 191,508,000	\$ 44,845,000	\$ 40,433,000	\$ 28,520,000	\$ 1,436,621,000	\$ 1,373,526,000
OPERATING SURPLUS (DEFICIT)	\$ (3,076,000)	\$ 5,408,000	\$ 21,149,000	\$ 1,598,000	\$ 11,563,000	\$ (215,000)	\$ 36,427,000	\$ (13,825,000)

**CALGARY BOARD OF EDUCATION
SCHEDULE 4 – OPERATIONS AND MAINTENANCE EXPENSES
FOR THE YEAR ENDED AUGUST 31, 2023, WITH COMPARATIVE INFORMATION FOR 2022**

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	2023 TOTAL Operations and Maintenance	2022 TOTAL Operations and Maintenance
Non-certificated salaries and wages	\$ 34,815,000	\$ 9,887,000	\$ -	\$ 1,939,000	\$ 4,419,000			\$ 51,060,000	\$ 56,429,000
Non-certificated benefits	\$ 9,303,000	\$ 2,282,000	\$ -	\$ 402,000	\$ 746,000			\$ 12,733,000	\$ 13,793,000
SUB-TOTAL REMUNERATION	\$ 44,118,000	\$ 12,169,000	\$ -	\$ 2,341,000	\$ 5,165,000			\$ 63,793,000	\$ 70,222,000
Supplies and services	\$ 6,871,000	\$ 5,832,000	\$ -	\$ 10,495,000	\$ 1,009,000			\$ 24,207,000	\$ 23,190,000
Electricity			\$ 15,027,000					\$ 15,027,000	\$ 13,440,000
Natural gas/heating fuel			\$ 10,009,000					\$ 10,009,000	\$ 8,728,000
Sewer and water			\$ 2,510,000					\$ 2,510,000	\$ 2,441,000
Telecommunications			\$ 1,064,000					\$ 1,064,000	\$ 1,160,000
Insurance					\$ 7,960,000			\$ 7,960,000	\$ 8,132,000
ASAP maintenance & renewal payments							\$ 3,513,000	\$ 3,513,000	\$ 3,872,000
Amortization of tangible capital assets									
Supported							\$ 55,220,000	\$ 55,220,000	\$ 54,418,000
Unsupported						\$ 7,377,000		\$ 7,377,000	\$ 5,900,000
TOTAL AMORTIZATION						\$ 7,377,000	\$ 55,220,000	\$ 62,597,000	\$ 60,318,000
Accretion expense						\$ -	\$ -	\$ -	\$ -
Interest on capital debt - Unsupported						\$ 511,000		\$ 511,000	\$ 368,000
Lease payments for facilities				\$ 317,000				\$ 317,000	\$ 317,000
Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Losses on disposal of capital assets						\$ -		\$ -	\$ -
TOTAL EXPENSES	\$ 50,989,000	\$ 18,001,000	\$ 28,610,000	\$ 13,153,000	\$ 14,134,000	\$ 7,888,000	\$ 58,733,000	\$ 191,508,000	\$ 192,188,000

SQUARE METRES

School buildings								1,523,542.6 (unaudited)	1,520,764.0
Non school buildings								44,687.9 (unaudited)	56,643.0

**CALGARY BOARD OF EDUCATION
SCHEDULE 5– CASH AND PORTFOLIO INVESTMENTS
FOR THE YEAR ENDED AUGUST 31, 2023, WITH COMPARATIVE INFORMATION FOR 2022**

Cash & Cash Equivalents	Average Effective (Market) Yield	2023		2022							
		Cost	Amortized Cost	Amortized Cost	Amortized Cost						
Cash	4.40%	\$ -	\$182,032,000	\$208,280,000							
Cash equivalents											
Government of Canada, direct and Provincial, direct and guaranteed	0.00%	-	-	-							
Corporate	0.00%	-	-	-							
Other, including GIC's	0.92%	-	151,000	551,000							
Total cash and cash equivalents		\$ -	\$182,183,000	\$208,831,000							
See Note 4 for additional detail.											
Portfolio Investments	Average Effective (Market) Yield	Investments Measured at Cost/Amortized Cost	2023 Investments Measured at Fair Value				2022				
			Cost	Fair Value (Level 1)	Fair Value (Level 2)	Fair Value (Level 3)	Subtotal of Fair Value	Total	Book Value	Fair Value	Total
Interest-bearing securities											
Deposits and short-term securities	3.24%	\$ -	\$ 14,522,000	\$ 14,522,000	\$ -	\$ -	\$ 14,522,000	\$ 14,522,000	\$ 14,896,000	\$ 14,896,000	\$ 29,792,000
Bonds and mortgages	0.00%	-	-	-	-	-	-	-	-	-	-
	3.24%	-	14,522,000	14,522,000	-	-	14,522,000	14,522,000	14,896,000	14,896,000	29,792,000
Equities											
Canadian equities - public	3.61%	\$ -	\$ 6,985,000	\$ 9,001,000	\$ -	\$ -	\$ 9,001,000	\$ 9,001,000	\$ 6,126,000	\$ 7,861,000	\$ 13,987,000
Canadian equities - private	0.00%	-	-	-	-	-	-	-	-	-	-
Global developed equities	0.00%	-	-	-	-	-	-	-	-	-	-
Emerging markets equities	0.00%	-	-	-	-	-	-	-	-	-	-
Private equities	0.00%	-	-	-	-	-	-	-	-	-	-
Hedge funds	0.00%	-	-	-	-	-	-	-	-	-	-
	3.61%	-	6,985,000	9,001,000	-	-	9,001,000	9,001,000	6,126,000	7,861,000	13,987,000
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	3.38%	\$ -	\$ 21,507,000	\$ 23,523,000	\$ -	\$ -	\$ 23,523,000	\$ 23,523,000	\$ 21,022,000	\$ 22,757,000	\$ 43,779,000

**CALGARY BOARD OF EDUCATION
SCHEDULE 5– CASH AND PORTFOLIO INVESTMENTS
FOR THE YEAR ENDED AUGUST 31, 2023, WITH COMPARATIVE INFORMATION FOR 2022**

Portfolio investments

	2023			Total
	Level 1	Level 2	Level 3	
Pooled investment funds	\$ 9,001,000	\$ -	\$ -	\$ 9,001,000

Portfolio Investments Measured at Fair Value

	2023			Total	2022 Total
	Level 1	Level 2	Level 3		
Portfolio investments in equity instruments that are quoted in an active market	\$ 23,523,000	\$ -	\$ -	\$ 23,523,000	\$ 22,757,000
Portfolio investments designated to their fair value category	-	-	-	-	-
	<u>\$ 23,523,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,523,000</u>	<u>\$ 22,757,000</u>

Reconciliation of Portfolio Investments Classified as Level

	2023	2022
Opening balance	\$ -	\$ -
Purchases	-	-
gains/losses)	-	-
Realized Gains (Losses)	-	-
Unrealized Gains/(Losses)	-	-
Transfer-in - please explain:	-	-
Transfer-out - please explain:	-	-
Ending balance	<u>\$ -</u>	<u>\$ -</u>

	2023	2022
Operating		
Cost	\$ 14,522,000	\$ 14,896,000
Unrealized gains and losses	-	-
	<u>14,522,000</u>	<u>14,896,000</u>
Endowments		
Cost	\$ 6,985,000	\$ 6,126,000
Unrealized gains and losses	2,016,000	1,735,000
Deferred revenue	-	-
	<u>9,001,000</u>	<u>7,861,000</u>
Total portfolio investments	<u>\$ 23,523,000</u>	<u>\$ 22,757,000</u>

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

	2023	2022
Under 1 year	11.5%	11.0%
1 to 5 years	88.5%	89.0%
6 to 10 years	0.0%	0.0%
11 to 20 years	0.0%	0.0%
Over 20 years	0.0%	0.0%
	<u>100.0%</u>	<u>100.0%</u>

**CALGARY BOARD OF EDUCATION
SCHEDULE 6 – TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED AUGUST 31, 2023, WITH COMPARATIVE INFORMATION FOR 2022**

Tangible Capital Assets	2023						2022	
	Land	Work In Progress*	Buildings**	Equipment	Vehicles	Computer Hardware & Software	Total	Total Restated
Estimated useful life			10-50 years	5-15 Years	5-10 Years	3-5 Years		
Historical cost								
Beginning of year	\$ 2,710,000	\$ 21,437,000	\$ 1,976,788,000	\$ 222,036,000	\$ 11,440,000	\$ 218,358,000	\$ 2,452,769,000	2,354,331,000
Prior period adjustments	-	-	150,572,000	-	-	-	150,572,000	150,572,000
Additions	2,253,000	62,002,000	109,214,000	-	-	-	173,469,000	99,162,000
Transfers in (out)	-	(74,720,000)	38,543,000	20,849,000	69,000	15,259,000	-	-
Less disposals including write-offs	(189,000)	-	(10,479,000)	(47,000)	(39,000)	(22,000)	(10,776,000)	(724,000)
Historical cost, August 31, 2023	\$ 4,774,000	\$ 8,719,000	\$ 2,264,638,000	\$ 242,838,000	\$ 11,470,000	\$ 233,595,000	\$ 2,766,034,000	\$ 2,603,341,000
Accumulated amortization								
Beginning of year	\$ -	\$ -	\$ 762,927,000	\$ 159,569,000	\$ 9,389,000	\$ 185,995,000	\$ 1,117,880,000	1,040,469,000
Prior period adjustments	-	-	100,590,000	-	-	-	100,590,000	100,590,000
Amortization	-	-	56,295,000	10,786,000	598,000	13,548,000	81,227,000	77,732,000
Other additions	-	-	-	-	-	-	-	-
Transfers in (out)	-	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	(10,202,000)	(47,000)	(39,000)	(22,000)	(10,310,000)	(321,000)
Accumulated amortization, August 31, 2023	\$ -	\$ -	\$ 909,610,000	\$ 170,308,000	\$ 9,948,000	\$ 199,521,000	\$ 1,289,387,000	\$ 1,218,470,000
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	
Net Book Value at August 31, 2022	\$ 2,710,000	\$ 21,437,000	\$ 1,263,844,000	\$ 62,467,000	\$ 2,051,000	\$ 32,363,000		\$ 1,384,872,000

	2023	2022
Total cost of assets under capital lease	\$ 55,595,000	\$ 53,031,000
Total amortization of assets under capital lease	\$ 29,995,000	\$ 27,167,000

Assets under capital lease includes building components (retrofit energy contracts) with a total cost of \$55,595,000 (2022 - \$53,031,000) and accumulated amortization of \$29,995,000 (2022 - \$27,167,000) under capital lease).

**Buildings include leasehold improvements with a total cost of \$nil (2022 - \$nil) and accumulated amortization of \$nil (2022 - \$nil) as well as site improvements with a total cost of \$222,686,580 (2022 - \$184,531,207) and accumulated amortization of \$43,926,886 (2022 - \$35,534,862). Buildings also include Asset Retirement Obligation additions of \$nil (2022 - \$154,312,000 revised estimate offset by building sale liability settlement \$3,940,000).

2023 beginning of year historical cost and accumulated amortization figures correspond to those presented in the prior year's financial statements for consistency with amounts filed with Education, which differ from the restated 2022 total ending historical cost and accumulated amortization figures.

The impact of adopting the PS 3280 Asset Retirement Obligation accounting standard (note 3) is reflected in the prior period adjustments rows for each of the years ended August 31, 2023 and

**CALGARY BOARD OF EDUCATION
SCHEDULE 7 – REMUNERATION
FOR THE YEAR ENDED AUGUST 31, 2023**

Board Members:	FTE	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other Paid	Other Accrued Unpaid Benefits (1)	Expenses	
Laura Hack, Chair	1.00	\$55,211	\$3,537	\$8,633			\$1,731	\$4,499	
Susan Vukadinovic, Vice Chair	1.00	\$49,269	\$3,188	\$8,633			\$1,731	\$833	
Charlene May	1.00	\$46,115	\$3,005	\$8,633			\$1,731	\$3,328	
Dana Downey	1.00	\$45,173	\$2,948	\$8,633			\$1,731	\$4,938	
Marilyn Dennis	1.00	\$45,173	\$2,948	\$8,633			\$3,750	\$1,575	
Nancy Close	1.00	\$45,173	\$2,948	\$8,632			\$1,731	\$6,169	
Patricia Bolger	1.00	\$45,173	\$2,951	\$8,633			\$1,731	\$3,588	
-	-	\$0	\$0	\$0			\$0	\$0	
-	-	\$0	\$0	\$0			\$0	\$0	
-	-	\$0	\$0	\$0			\$0	\$0	
-	-	\$0	\$0	\$0			\$0	\$0	
-	-	\$0	\$0	\$0			\$0	\$0	
-	-	\$0	\$0	\$0			\$0	\$0	
Subtotal	7.00	\$331,287	\$21,525	\$60,430			\$14,136	\$24,930	
Name, Superintendent 1	Christopher Usih, Chief Superintendent	1.00	\$261,000	\$38,003	\$6,023	\$0	\$0	\$8,694	\$3,307
Name, Superintendent 2	Brad Grundy, Treasurer	1.00	\$240,815	\$36,471	\$8,031	\$0	\$0	\$57,298	\$5,220
Name, Superintendent 3	Patricia Minor, Secretary	1.00	\$141,793	\$29,272	\$0	\$0	\$0	\$15,129	\$0
Name, Treasurer 1	Superintendent, Certified	2.06	\$445,022	\$70,515	\$14,215	\$0	\$0	\$78,657	\$9,131
Name, Treasurer 2	Superintendent, Non-Certified	4.00	\$895,441	\$120,986	\$32,123	\$0	\$0	\$152,850	\$5,793
Name, Treasurer 3	Input Treasurer 3 name here	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name, Other	Input Other name and title here	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Certificated		\$700,949,885	\$161,638,421	\$0	\$0	\$143,125	\$0		
School based	6,707.00								
Non-School based	169.00								
Non-certificated		\$202,455,365	\$48,036,728	\$0	\$0	\$1,449,112	\$0		
Instructional	2,001.00								
Operations & Maintenance	811.00								
Transportation	11.00								
Other	409.00								
TOTALS	#####	\$905,720,608	\$209,991,920	\$120,822	\$0	\$1,592,237	\$326,764	\$48,381	

(1) Other Accrued Unpaid Benefits Include:

Please describe Other Accrued Unpaid Benefits

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

**CALGARY BOARD OF EDUCATION
SCHEDULE 7 – REMUNERATION
FOR THE YEAR ENDED AUGUST 31, 2023**

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 (2023) – 9.89%

The ATRF Board has reduced teacher and employer/government contribution rates for the Teachers' Pension Plan (TPP) and the effective rate is 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, 2023.

**CALGARY BOARD OF EDUCATION
SCHEDULE 8 – ASSET RETIREMENT OBLIGATIONS
FOR THE YEAR ENDED AUGUST 31, 2023, WITH COMPARATIVE INFORMATION FOR 2022**

Continuity of ARO (Liability) Balance

(in dollars)	2023						2022					
	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
Opening Balance, Aug 31, 2022	\$ -	\$ 154,839,000	\$ -	\$ -	\$ -	\$ 154,839,000	Opening Balance, Aug 31, 2021	\$ -	\$ 4,267,000	\$ -	\$ -	\$ 4,267,000
Liability incurred from Sept. 1, 2022 to Aug. 31, 2023	-	-	-	-	-	-	Liability incurred from Sept. 1, 2021 to Aug. 31, 2022	-	-	-	-	-
Liability settled/extinguished from Sept. 1, 2022 to Aug. 31, 2023 - Alberta	-	-	-	-	-	-	Liability settled/extinguished from Sept. 1, 2021 to Aug. 31, 2022 - Alberta	-	-	-	-	-
Liability settled/extinguished from Sept 1., 2022 to Aug. 31, 2023 - Other	-	-	-	-	-	-	Liability settled/extinguished from Sept. 1, 2021 to Aug. 31, 2022 - Other	-	-	-	-	-
Accretion expense (only if Present Value technique is used)	-	-	-	-	-	-	Accretion expense (only if Present Value technique is used)	-	-	-	-	-
Add/(Less): Revision in estimate Sept. 1, 2022 to Aug. 31, 2023	-	-	-	-	-	-	Add/(Less): Revision in estimate Sept. 1, 2021 to Aug. 31, 2022	-	150,572,000	-	-	150,572,000
Reduction of liability resulting from disposals of assets Sept. 1, 2022 to Aug. 31, 2023	-	(5,091,000)	-	-	-	(5,091,000)	Reduction of liability resulting from disposals of assets Sept. 1, 2021 to Aug. 31, 2022	-	-	-	-	-
Balance, Aug. 31, 2023	\$ -	\$ 149,748,000	\$ -	\$ -	\$ -	\$ 149,748,000	Balance, Aug. 31, 2022	\$ -	\$ 154,839,000	\$ -	\$ -	\$ 154,839,000

Continuity of TCA (Capitalized ARO) Balance

(in dollars)	2023						2022					
	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
ARO Tangible Capital Assets - Cost							ARO Tangible Capital Assets - Cost					
Opening balance, August 31, 2022	\$ -	\$ 150,572,000	\$ -	\$ -	\$ -	\$ 150,572,000	Opening balance, August 31, 2021	\$ -	\$ -	\$ -	\$ -	\$ -
Additions resulting from liability incurred	-	-	-	-	-	-	Additions resulting from liability incurred	-	-	-	-	-
Revision in estimate	-	-	-	-	-	-	Revision in estimate	-	150,572,000	-	-	150,572,000
Reduction resulting from disposal of assets	-	-	-	-	-	-	Reduction resulting from disposal of assets	-	-	-	-	-
Cost, August 31, 2023	\$ -	\$ 150,572,000	\$ -	\$ -	\$ -	\$ 150,572,000	Cost, August 31, 2022	\$ -	\$ 150,572,000	\$ -	\$ -	\$ 150,572,000
ARO TCA - Accumulated Amortization							ARO TCA - Accumulated Amortization					
Opening balance, August 31, 2022	\$ -	\$ 100,590,000	\$ -	\$ -	\$ -	\$ 100,590,000	Opening balance, August 31, 2021	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization expense	-	2,899,000	-	-	-	2,899,000	Amortization expense	-	2,900,000	-	-	2,900,000
Revision in estimate	-	-	-	-	-	-	Revision in estimate	-	97,690,000	-	-	97,690,000
Less: disposals	-	-	-	-	-	-	Less: disposals	-	-	-	-	-
Accumulated amortization, August 31, 2023	\$ -	\$ 103,489,000	\$ -	\$ -	\$ -	\$ 103,489,000	Accumulated amortization, August 31, 2022	\$ -	\$ 100,590,000	\$ -	\$ -	\$ 100,590,000
Net Book Value at August 31, 2023	\$ -	\$ 47,083,000	\$ -	\$ -	\$ -	\$ 47,083,000	Net Book Value at August 31, 2022	\$ -	\$ 49,982,000	\$ -	\$ -	\$ 49,982,000

CALGARY BOARD OF EDUCATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2023, WITH COMPARATIVE INFORMATION FOR 2022
(in thousands)

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 on-going operations depends on grants and contributions from Alberta Education and other provincial ministries. The Government of the Province of Alberta provides more than ninety five 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, 2023, WITH COMPARATIVE INFORMATION FOR 2022
 (in thousands)**

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, 2023, WITH COMPARATIVE INFORMATION FOR 2022
(in thousands)

2. SIGNIFICANT ACCOUNTING POLICIES (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 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 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.

CALGARY BOARD OF EDUCATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2023, WITH COMPARATIVE INFORMATION FOR 2022
(in thousands)

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 ("EARSL") of active employees covered under the plan. The EARSL 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.

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:

**CALGARY BOARD OF EDUCATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2023, WITH COMPARATIVE INFORMATION FOR 2022
(in thousands)**

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 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.

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.

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2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 in the year following substantial completion. 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.

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, 2023, 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.

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2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

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2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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, object, and type on Schedule 3 Program of Operations.

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2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

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2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 2022.

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:

- **PS 3160 Public Private Partnerships**
This standard provides guidance on how to account for public private partnerships between public and private sector entities, where the public sector entity procures infrastructure using a private sector partner.
- **PS 3400 Revenue (effective September 1, 2023)**
This standard provides guidance on how to account for and report on revenue, and specifically, it addresses revenue arising from exchange transactions and non-exchange transactions.

The Corporation has not yet adopted these two accounting standards. Management is currently assessing the impact of these standards on the consolidated financial statements.

3. CHANGE IN ACCOUNTING POLICY

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

On the effective date of the PS 3280 standard, the CBE recognized the following to conform to the new standard:

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

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3. CHANGE IN ACCOUNTING POLICY (CONTINUED)

Amounts are measured using information, assumptions and discount rates where applicable that are current on the effective date of the standard. The amount recognized as an asset retirement cost is measured as of the date the asset retirement obligation was incurred. Accumulated accretion and amortization are measured for the period from the date the liability would have been recognized had the provisions of this standard been in effect to the date as of which this standard is first applied.

The impact on the prior year's consolidated financial statements as a result of the change in accounting policy is as follows:

	2022		
	As previously reported	Adjustment recognized	As restated
Statement of Operations and Statement of Cash Flows			
Total Expenses	1,370,626	2,900	1,373,526
Accumulated surplus at beginning of year	214,688	(97,690)	116,998
Annual deficit	(10,925)	(2,900)	(13,825)
Accumulated surplus at end of year	203,763	(100,590)	103,173
Statement of Financial Position			
Total Liabilities, excluding spent deferred capital contributions	197,002	150,572	347,574
Net financial assets (net debt)	43,404	(150,572)	(107,168)
Tangible capital asset	1,334,889	49,983	1,384,872
Net assets	204,490	(100,589)	103,901
Statement of Change in Net Financial Assets (Net Debt)			
Annual deficit	(10,925)	(2,900)	(13,825)
Net financial assets (net debt) at beginning of year	50,948	(150,572)	(99,624)
Net financial assets (net debt) at end of year	43,404	(150,572)	(107,168)

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4. CASH AND CASH EQUIVALENTS

	2023		2022	
	Effective Market Yield	Amortized cost	Effective Market Yield	Amortized cost
Bank balances ⁽¹⁾	4.40	\$ 179,226	1.06	\$ 205,699
Outstanding deposits and (cheques)		2,806		2,581
Cash equivalents (GIC)	0.92	152	1.23	551
Total cash and equivalents		\$ 182,184		\$ 208,831

(1) Includes cash balances restricted for Education Matters in the amount of \$171 (2022 - \$277).

General operating and other bank indebtedness

The Corporation maintains a line of credit to a maximum of \$25,000 (2022 - \$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, 2023, the prime rate was 7.2% (2022 - 4.70%). No amounts have been drawn against the Corporation's general operating line of credit as at August 31, 2023 (2022 - \$nil).

Supplementary cash flow information

For the year ended August 31, 2023, cash interest earned (both operating and capital) from bank accounts and investments totalled \$7,811 (2022 - \$2,009). Total interest paid on capital leases during the year was \$449 (2022 - \$319).

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5. ACCOUNTS RECEIVABLE

	2023			2022
	Gross amount	Allowance for doubtful accounts	Net realizable value	Net realizable value
Alberta Education - Grants	\$ 20,444	\$ -	\$ 20,444	\$ 1
Fees	16,240	(9,955)	6,285	4,172
Other	1,608	(223)	1,385	1,227
Federal government	1,505	-	1,505	1,787
Insurance Claims	1,336	-	1,336	46
Municipalities	922	-	922	1,129
Alberta Education - Sub Teacher	448	-	448	250
First nations	53	-	53	53
Other Alberta school jurisdictions	30	-	30	97
Foundations	2	-	2	4
Post-secondary institutions	1	-	1	2
Other Government of Alberta ministries	-	-	-	50
	\$ 42,589	\$ (10,178)	\$ 32,411	\$ 8,818

The account receivable of \$20,444 (2022 – accrued liability of \$17,198) from Alberta Education reflects the receivable of base instruction grant to the subsequent school year as a result of actual higher (2022 – lower) student enrolment than the projected student count for funding purposes.

6. PREPAID EXPENSES

	2023	2022
Software licensing	\$ 7,097	\$ 7,011
Dental and medical benefits plan advances	3,445	4,561
Prepaid insurance	1,810	1,623
Other	2,263	1,426
Prepaid trip vouchers	2	1,188
Rent	1,299	1,236
Health spending account advances	782	797
Evergreening program	139	765
Total	\$ 16,837	\$ 18,606

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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>2023</u>	<u>2022</u>
Contractual rights from Alberta Infrastructure	\$ 4,990	\$ 9,372
Contractual rights from operating leases	285	285
Total	<u>\$ 5,275</u>	<u>\$ 9,657</u>

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2023</u>	<u>2022</u>
Other trade payables and accrued liabilities	\$ 38,046	\$ 37,988
Salaries and benefit costs	30,405	29,802
Unearned Revenue		
School Generated Funds, including fees (Note 15)	16,684	16,327
Other fee revenue not collected at school level	8,349	7,659
Unearned rental revenue	-	99
Accrued vacation liability	9,427	8,969
Federal Government	-	47
Alberta Health Services	11	11
Post-Secondary Institutions	8	8
Other Alberta school jurisdictions	5	5
Alberta Education (note 5)	-	17,198
Total	<u>\$ 102,935</u>	<u>\$ 118,113</u>

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9. EMPLOYEE FUTURE BENEFITS

(a) Employee Future Benefits Schedule

	<u>2023</u>	<u>2022</u>
Supplemental executive retirement program	\$ 237	\$ 215
Supplementary retirement plan	38	97
Post retirement and post-employment benefit plans	<u>22,961</u>	<u>24,437</u>
	<u>\$ 23,236</u>	<u>\$ 24,749</u>

(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 \$59 (2022 - \$59). The net pension recovery for SERP was \$22 (2022 - \$97 expense). The total liability for the SERP on August 31, 2023, was \$237(2022 - \$215).

(c) Supplementary Retirement Plan (SRP)

The total liability for the SRP on August 31, 2023, was \$38 (2022 - \$97).

(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>2023</u>	<u>2022</u>
Supplemental Integrate Pension Plan (SiPP)	6	7
Supplementary Executive Retirement Program (SERP)	6	7
Supplementary Retirement Plan (SRP)	<u>29</u>	<u>35</u>
Total	<u>41</u>	<u>49</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, 2023, and 2022:

	<u>2023</u>	<u>2022</u>
Liability for PRB/PEB, beginning of year	\$ 24,437	\$ 24,450
Current service cost	1,027	1,412
Interest cost	2,287	1,644
Benefits payments	(6,166)	(5,515)
Amortization of net actuarial losses	1,376	2,446
Liability for PRB/PEB, end of year	<u>\$ 22,961</u>	<u>\$ 24,437</u>

To date, \$22,961 (2022 – \$24,437) has been accrued in the Corporation's consolidated financial statements as a liability for PRB/PEB.

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9. EMPLOYEE FUTURE BENEFITS (CONTINUED)

Plan Funded Status

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

	<u>2023</u>	<u>2022</u>
Accrued benefit obligation, ending balance	\$ 33,164	\$ 36,934
Unamortized net actuarial losses	<u>(10,203)</u>	<u>(12,497)</u>
Liability for PRB/PEB, ending balance	\$ 22,961	\$ 24,437

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>2023</u>	<u>2022</u>
Current period service cost	\$ 1,027	\$ 1,412
Amortization of net actuarial gains	<u>1,371</u>	<u>2,451</u>
Benefit expenses	\$ 2,398	\$ 3,863
Benefit interest expenses	<u>2,287</u>	<u>1,644</u>
Total benefit expenses	\$ 4,685	\$ 5,507

The accrued benefit obligations for employee future benefit plans as of August 31, 2023, are based on actuarial valuations for accounting purposes as of August 31, 2023. 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>2023</u>	<u>2022</u>
Discount rate on accrued benefit obligation	7.20%	6.80%
Rate of Compensation increase	3.50%	3.50%
Supplemental Health Care (SHC) cost trend rate	5.00%	5.25%
Dental cost trend rate	4.50%	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 \$67,096 (2022 - \$69,249) and are included in these consolidated financial statements as revenue from the Government of Alberta and as certificated benefits expense. At August 31, 2023, the ATRF reported a surplus of \$4,035,326 (2022 - \$5,319,335).

(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 \$15,210 (2022 - \$15,633) are included in these consolidated financial statements and comprise the Corporation's costs of employer contributions. At December 31, 2022, the LAPP reported a surplus of \$12,671,000 (2021 - \$11,922,000).

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 \$59 for the year ended August 31, 2023 (2022 - \$59).

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9. EMPLOYEE FUTURE BENEFITS (CONTINUED)

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.

10. ASSET RETIREMENT OBLIGATIONS AND ENVIRONMENTAL LIABILITIES

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

	2023	2022 Restated (Note 3)
Contaminated site liabilities	\$ 1,800	\$ 1,800
Asset retirement obligation	149,748	154,839
	\$ 151,548	\$ 156,639

(i) Contaminated site liabilities:

	2023	2022 Restated (Note 3)
Balance, beginning of year	\$ 1,800	\$ 1,800
Additional obligations recognized	-	-
Remediation work performed	-	-
Balance, end of year	\$ 1,800	\$ 1,800

(ii) Asset retirement obligation

	2023	2022 Restated (Note 3)
Balance, beginning of year	\$ 154,839	\$ 154,839
Liability Incurred	-	-
Liability settled	(5,091)	-
Balance, end of year	\$ 149,748	\$ 154,839

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

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10. ASSET RETIREMENT OBLIGATIONS AND ENVIRONMENTAL LIABILITIES (CONTINUED)

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 taking into account any 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 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 ARO estimates is \$149,748 measured at its current estimated cost to settle or otherwise extinguish the liability. The CBE has measured AROs related to hazardous asbestos fibre containing materials at its current value due to the uncertainty about when the hazardous material would be removed.

For the year ended August 31, 2023, a recovery of \$5,091 (2022- \$nil) was recognized.

CALGARY BOARD OF EDUCATION
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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 \$14,522 (2022 - \$14,896) (refer to Schedule 5) to retire the outstanding lease obligation as of August 31, 2023.

As of August 31, 2023, capital lease obligations pertaining to the Corporation are as summarized below:

	<u>2023</u>	<u>2022</u>
Finance contracts, secured by certain building components at annual interest rates is 3.28%, repayable in annual installments of \$217 including interest, which matured in August 2023.	\$ -	\$ 210
Finance contracts, secured by certain building components at annual interest rates ranging from 1.93% - 3.28% , repayable in annual installments of \$152 including interest, maturing August 2023 through August 2026.	152	297
Finance contracts, secured by certain building components at annual interest rates ranging from 1.91% - 5.29%, repayable in annual installments of \$1,067 including interest, maturing August 2023 through August 2027.	1,765	2,727
Finance contracts, secured by certain building components at annual interest rates ranging from 1.58% - 6.02%, repayable in annual installments of \$2,404 including interest, maturing August 2023 through August 2028.	11,171	10,686
Total	\$ 13,088	\$ 13,920

Minimum lease payments for future years are as follows:

	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2023-2024	496	3,307	3,803
2024-2025	393	3,006	3,399
2025-2026	310	2,887	3,197
2026-2027	219	2,321	2,540
2027-2028	94	1,567	1,661
Total	\$ 1,512	\$ 13,088	\$ 14,600

The Corporation entered into finance contracts during the year in the amount of \$2,560 (2022 - \$2,676) secured by certain building components maturing through August 2028. The finance contracts principal repayment of \$3,392 (2022 - \$2,538) was made during the year.

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12. NET ASSETS

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

	2023	2022 (Restated - see Note 3)
Unrestricted deficit	\$ (21,107)	\$ (12,163)
Operating reserves	37,855	37,430
Accumulated surplus from operations	16,748	25,267
Investment in tangible capital assets	38,659	23,213
Capital reserves ^(a)	78,987	49,881
Endowment ^(b)	5,206	4,813
Accumulated remeasurement gains	981	727
Accumulated surplus	\$ 140,581	\$ 103,901

(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, 2023, \$25,234 (2022 - \$27,209) is committed or designated for a specified purpose.

(b) Endowment

As a result of consolidating EducationMatters, the Corporation has included \$5,206 (2022 - \$4,813) 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.

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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.

	Assets (at cost or net relizable value)	Liabilities	Revenues	Expenses
Government of Alberta (GOA):				
Education				
Accounts receivable / accounts payable	\$ 448	\$ -	\$ -	\$ -
Unexpended deferred capital revenue	-	12,052	-	-
Expended deferred capital revenue	-	150,606	13,864	-
Grant revenue & expenses	20,443	-	1,290,384	-
Other revenue & expenses	-	-	1,204	-
Other Alberta school jurisdictions	30	5	1,363	67
Treasury Board and Finance (principal)	-	-	50,751	-
Alberta Health Services	-	11	-	1,573
Post-secondary institutions	1	8	4	415
Other Government of Alberta	53	-	17	184
Alberta Infrastructure				
Alberta Infrastructure	-	-	3,453	-
Unexpended deferred capital contributions	-	2,376	-	-
Spent deferred contributions	-	1,120,394	-	-
Alberta Pensions Services Corporation	-	-	-	28,616
Total 2022-23	\$ 20,975	\$ 1,285,452	\$ 1,361,040	\$ 30,855
Total 2021-22	\$ 452	\$ 1,220,344	\$ 1,299,375	\$ 31,223

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14. FEES REVENUE

	<u>2023</u>	<u>2022</u>
School Generated Funds	\$ 24,042	\$ 10,750
Lunch supervision	16,916	15,731
Transportation	5,798	8
Student supplies	2,705	2,381
Total	\$ 49,461	\$ 28,870

15. SCHOOL GENERATED FUNDS

	<u>2023</u>	<u>2022</u>
Unearned school generated revenue, beginning of year	\$ 16,327	\$ 14,961
Gross receipts:		
Fees	23,351	10,220
Fundraising	3,082	2,086
Gifts and donations	5,780	4,031
Grants to schools	0	28
Other sales and services	4,237	2,807
Total gross receipts	\$ 36,450	\$ 19,173
Less:		
Related expenses and uses of funds	\$ 34,334	\$ 16,592
Direct costs including costs of goods sold to raise funds	1,760	1,215
	<u>356</u>	<u>1,366</u>
Deferred school generated revenues, end of year	\$ 16,683	\$ 16,327
Balance included in accounts payable and accrued liabilities	\$ 16,683	\$ 16,327

16. CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES

(a) Contractual obligations

	<u>2023</u>	<u>2022</u>
Building leases	\$116,937	\$131,044
Service providers	308,300	99,308
Building projects	4,223	2,355
	<u>\$429,460</u>	<u>\$232,707</u>

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.

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16. CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES (CONTINUED)

Service providers:

As of August 31, 2023, the Corporation has the following commitments relating to service and grant contracts:

- 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.
- 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.

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

	Building Projects	Building Leases	Service Providers	Total
2023-24	\$4,223	\$14,555	\$81,813	\$100,591
2024-25	-	15,003	81,644	96,647
2025-26	-	15,043	84,256	99,299
2026-27	-	15,601	60,588	76,189
2027-28	-	16,159	-	16,159
Thereafter	-	40,577	-	40,577
Total	\$4,223	\$116,937	\$308,300	\$429,460

(b) 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

	2023	2022
Scholarship trust funds	\$ 24	\$ 25
Total	\$ 24	\$ 25

CALGARY BOARD OF EDUCATION
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18. OTHER REVENUE

Representing a significant portion of other revenue, the Corporation sold three properties that were no longer in active use for cash proceeds of \$29.9 million. These buildings had a net book value of \$nil and the resulting gain on sale of \$29.9 million is recorded as other revenue because the Corporation is not in the business of selling property. As part of the transaction, the Corporation recognized an additional \$5.1 million gain on the settlement of the ARO liability related to the sale of the buildings (Note 10(ii)). The resulting cash proceeds of \$29.9 million have been transferred to capital reserves in accordance with permission granted by Alberta Education.

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, 2023, was \$3,488 (2022 - \$3,199).

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.

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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 2022-23 unaudited budget was approved by the Board of Trustees on May 24, 2022 and submitted to Alberta Education by May 31, 2022.

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 \$21,140 (2022 - \$16,048).

22. COMPARATIVE FIGURES

Certain 2022 figures have been reclassified, where necessary to conform to the 2023 presentation. These changes did not impact the Corporation's annual operating deficit or accumulated surplus.

1. Overview

The CBE's Management Discussion and Analysis (MD&A) provides a summary of key activities that occurred during the 2022-23 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 direction moving forward into the 2023-24 school year.

The MD&A should be read along with the Calgary Board of Education's (CBE) [Budget Report for 2022-23](#) which sets out the budget as submitted to Alberta Education in May of 2022. 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, 2023, reflect all activities that occurred during the 2022-23 school and fiscal year.

The CBE guides its work with students, families, communities, and employee 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. Those values are:

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

The [2021 – 2024 CBE's Education Plan](#) and the Annual Education Results Report provide information on the CBE's strategic plans for the year under review, the current school year, and future years.

This information outlines the significant advancements made by the CBE in achieving the Board of Trustees' goals of promoting student achievement, equity, and well-being during the 2022-23 academic year.

The Consolidated Financial Statements, along with the MD&A and related Alberta Education schedules, undergo a thorough review by the Audit and Risk Committee. 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 November 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 offers a wide range of programs and support to meet the unique learning needs and interests of each student.

In the 2022-23 academic year, the CBE served over 131,000 students, reflecting the continued growth in the province and specifically, in Calgary. The following summary provides an overview of the CBE's composition.

- 6,100 + Indigenous students
- 39,750 + students learning English as a second language
- 4,500 students attending unique settings
- 24,000 alternative program learners
- 24,750 + students with identified special education needs

*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% of the funding the Calgary Board of Education receives. The funds are allocated based on a funding formula that features a Weighted Moving Average calculation of funded student enrolment.

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</p>

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.

The CBE establishes an account receivable from Alberta Education when actual enrolment exceeds the projected enrolment provided to Alberta Education as is the case for 2022-23. Based on the 2022-23 count in September 2022, the projections (for which the CBE is funded), were significantly lower than the actual student count. Therefore a receivable (an amount due from Alberta Education), was set up in the amount that would have been received had the projections been the same as the actual count.

The 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.

Significant Growth Impacts

The CBE experienced significant growth in the number of students in the current school year and the growth is continuing into the 2023-24 school year. In September 2023, the total enrolment grew by over 7,000 students as compared to September 2022. This growth has brought an increased level of complexity as the CBE welcomes increasing numbers of newcomers to Canada. The combination of increased growth and increasing complexity has had a material impact on CBE programs and services.

The magnitude of the enrolment growth affects almost every area of the CBE.

Some examples of the impact of growth are noted below:

Impact of Enrolment Growth	
Staffing - schools	Additional teachers and educational assistants are required to assist with the growing number of students and classrooms.
Staffing - service units	More service unit staff are required to accommodate the increased staffing levels in schools. Some examples: increased procurement staff are required to purchase more items for the increase in students, increased need for communication in multiple languages, and more legal services.
Welcome Centre	An increased number of students and families are welcomed into the Welcome Centre and require subsequent testing, resulting in more staff and increased hours to accommodate everyone.
Facilities	As more students are welcomed into our schools, the building's wear and tear and maintenance increases. An increased number of cleaners and cleaning supplies are required due to the volume. This is magnified as more and more schools are in an overflow position as either overflowed or the recipient. The increase has resulted in a request to Alberta Education for 68 modulares and 12 relocations of modulares in the 2024-25 Modular Plan.
Transportation	An increase in students requires more routes and more busses in an already short staffed service.
School Spaces	More students and staff need more desks, chairs, smartboards and laptops to open new and existing classroom spaces.
Programming	Additional complexity in combination with enrolment growth is noted through the demand for more specialized classroom settings.

3. Fiscal Year Results

The CBE's operating surplus for the 2022-23 year is \$1.4 million. This represents slightly less than one-tenth of one percent of total CBE annual expenditures. In essence, the CBE spent every dollar it received on teaching and learning from Alberta Education on those students enrolled in 2022-23.

This is an improvement of \$4.6 million from the CBE's budget for the year. It is also an improvement of \$0.3 million from the forecasted \$1.1 million surplus from the third quarter variance report.

Three building sales were completed during the 2022-23 school year. As a result, the CBE recognized a \$29.9 million gain. As part of the building sales, the CBE recognized an additional \$5.1 million on the settlement of the asset retirement obligation liability. These are non-recurring events and therefore been segregated from the annual operating results. The \$29.9 million gain has been included in capital reserves and will be spent on capital in the near future.

Year-over-Year Highlights

Major changes in the 2022-23 year compared to the 2021-22 year include:

- The CBE deferred funding for students who were projected but did not attend school in 2021-22. In 2022-23, the CBE recorded a \$20 million receivable for the same funding as more students were counted on September 30, 2022, than the number of students calculated for funding purposes.
- An overall increase in costs across the system continues to grow related to supply chain disruption and inflationary pressures.
- A gain on sale of \$35 million is a non-recurring revenue that was recognized as three buildings were sold during the 2022-23 school year.
- Restated figures illustrate the adoption of a new accounting standard for Asset Retirement Obligation using a modified retroactive approach, meaning 2021-22 figures are restated.

Consolidated Financial Results

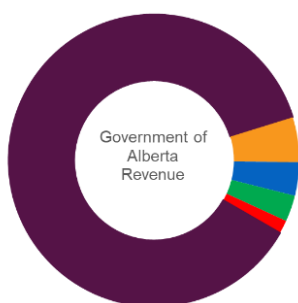
CBE's consolidated financial statements are presented in accordance with Public Sector Accounting Standards (PSAS) and in the format prescribed by Alberta Education.

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 I for schools and service units. This is the view 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	Actuals	Increase/ Decrease	
	2022-23	2021-22	Increase/ Decrease	%
	(in \$000s)	(in \$000s)	(in \$000s)	%
Alberta Education funding	1,169,190	1,081,126	88,064	8.1%
Alberta Teacher Retirement Funds (ATRF)	67,096	69,249	(2,153)	(3.1%)
Alberta Infrastructure	49,904	53,512	(3,608)	(6.7%)
Safe Return to Class Fund	-	31,073	(31,073)	(100.0%)
Student transportation	39,162	37,406	1,756	4.7%
Infrastructure Maintenance and Renewal (IMR)	19,828	20,337	(509)	(2.5%)
Other Government of Alberta	99	8,205	(8,106)	(98.8%)
Other Alberta school authorities	324	302	22	7.3%
Government of Alberta revenue	1,345,603	1,301,209	44,394	3.4%

The CBE allocated \$1,169 million or 86.9% of total Government of Alberta funding of \$1,345.6 million, toward providing direct student instruction and learning supports. The CBE allocates those funds to best support teaching and learning activities that focus on student achievement, equity, and well-being based on the local context, student needs, and evidence.

The remaining 13.1% of the Government of Alberta funding is allocated to instructional support. These are funds not directly tied to students and their learning but are flow-through funds or are necessary to transport and support students while maintaining learning facilities.

These instructional support items include:

- \$67.1 million – Alberta Teachers’ Retirement Fund (ATRF) is a flow-through transaction whereby funds received are designated for payment to the ATRF.
- \$39.2 million – Student transportation funding is received specifically for the transportation of students. These funds are restricted to the provision of student transportation.
- \$49.9 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.
- \$19.8 million – Infrastructure Maintenance Renewal (IMR) funding is provided by the province to ensure that the health, safety, and essential upgrading needs of facilities are met.

The increase in Government of Alberta revenue of \$44.4 million compared to prior year is the result of:

- \$36.7 million provincial grant funding based on higher than forecasted enrolment;
- \$15.9 million Bridge funding increase to replace COVID-19 mitigation funding;
- \$11.4 million ATA salary increase settlement cost;
- \$5.6 million CBE's enrolment growth is within range to qualify for additional Supplemental Enrolment Growth Grant;
- \$4.6 million exceptional funding for displaced Ukrainian students;
- \$4.4 million for development of new curriculum material;
- \$1.4 million additional funding for the Official Languages in Education Program with matching expenditures; and
- \$0.4 million top-up funding to support leasing costs of the Outreach Program.

This increase is partially offset by:

- \$18.4 million elimination of COVID-19 Mitigation Funding;
- \$8.2 million elimination of flow-through revenue and expense for masks and test kits from AHS, distributed to schools;
- \$4.4 million decrease in Learning Disruption Grant to assist in Grades 1 - 4 learning delays because of the pandemic;
- \$2.2 million decrease in ATRF flow through funding. As this is a flow-through cost, ATRF revenues were similarly reduced. These amounts are determined by parties external to the CBE;
- \$1.6 million reduction in Safe Indoor Air Funding; and
- \$1.2 million decreased expense with offsetting revenue for IMR.

Non-Government of Alberta revenue



	Actuals	Actuals	Increase/ Decrease	
	2022-23	2021-22	(in \$000s)	%
	(in \$000s)	(in \$000s)	(in \$000s)	
Fees revenue	49,461	28,870	20,591	71.3%
Other sales & services	18,793	16,403	2,390	14.6%
Gifts & donations	8,429	5,806	2,623	45.2%
Rental of facilities	3,557	2,140	1,417	66.2%
Investment revenue	9,244	2,310	6,934	300.2%
Federal government & first nations	1,285	1,080	205	19.0%
Fundraising	1,224	1,013	211	20.8%
Other revenue	330	522	(192)	(36.8%)
Gains on disposal of tangible capital assets	35,123	348	34,775	9992.8%
Total Non-Government of Alberta Revenue	127,446	58,492	68,954	117.9%

The CBE received a total of \$127.4 million in non-Government of Alberta revenue, an increase of \$69.0 million from the prior year. A large portion (27.6%) of these

revenues were generated by a net gain on the sale of three properties. The remaining 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 increased due to:

- \$35.0 million net gain on sale of three properties;
- \$18.7 million in school-generated funds (with offsetting expense) as school activities return to pre-Covid levels;
- \$6.9 million increase in investment revenue due to higher interest rates;
- \$5.6 million in transportation fees as the service no longer subsidized as it was in 2021-22;
- \$1.4 million increase in lunchroom supervision and student supplies fees due to increase in enrolment; and
- \$1.4 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. The CBE determines the necessary fees during its budget planning in the spring and they are used solely for their intended purpose. 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.

For the 2022-23 school year, the CBE is seeing a return to pre-pandemic levels of activity hence the substantial increase in year-over-year fee revenue.

The CBE values accessibility to education and therefore offers a waiver process to students unable to pay their fees. In total, \$3.4 million in waivers were granted with \$2.1 million specifically for lunch supervision. No student is denied access to their public education due to an inability to pay a fee.

Transportation fees were reduced by 20% in the current year to reflect the difficulty experienced with driver shortages and ride unpredictability.

Appendix II provides additional information on centrally managed fees.

Alberta Education Funding Per Student

Funding per student is calculated based on total revenue received from Alberta Education divided by actual students as of September 30th of the school year, less targeted funds including:

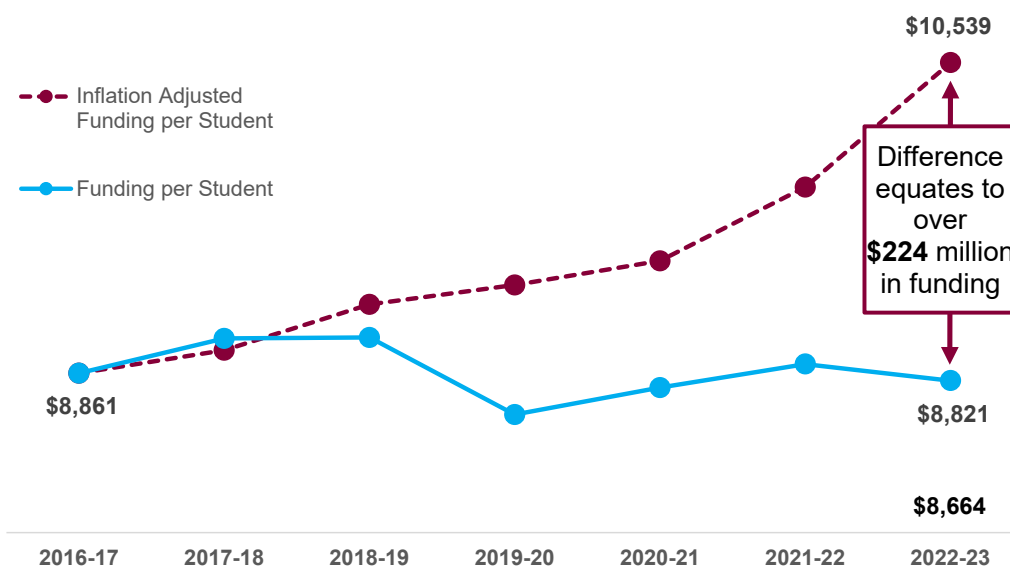
- Alberta Teachers' Retirement Fund;
- Student transportation;
- Infrastructure Maintenance and Renewal,
- Capital Maintenance and Renewal, and
- Expended Deferred Capital Revenue (EDCR).

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.

Just like all Albertans, the CBE is also grappling with inflationary cost pressures. Maintaining funding levels to keep pace with the rate of inflation has a significant impact on the total amount of funding available. This is particularly evident in a year when inflation has increased by 4.8%, as indicated by Statistics Canada in its September 2023 report on the consumer price index.

There is a significant amount of Alberta Education funding that is specified as one-time and not expected to continue in future years. These funds are removed from the calculations below and have included funding such as Bridge, Safe Return to Class and COVID-19 Mitigation in past years.

CPI Inflation Adjusted Funding per Student



- Note the funding per student amount of \$8,821 is inclusive of the ATA salary settlement whereas \$8,664 is exclusive of the settlement.

Expenses

Expenses by Account and Category

	Actuals	Actuals	Increase/ Decrease	
	2022-23	2021-22	(in \$000s)	%
	(in \$000s)	(in \$000s)	(in \$000s)	
Certificated salaries and benefits	863,654	827,404	36,250	4.4%
Non-certificated salaries and benefits	254,100	257,441	(3,341)	(1.3%)
Supply and services	229,168	202,637	26,531	13.1%
Amortization expenses	81,227	77,732	3,495	4.5%
Other (uncollectible accounts and waivers)	6,271	4,104	2,167	52.8%
Interest and finance charges	2,201	1,307	894	68.4%
Total expenses	1,436,621	1,370,626	65,995	4.8%

Overall expenditures in 2022-23 were \$1,436.6 million, which is an increase of \$66.0 million, or 4.8 % compared to the prior year.

Near normal operations, year-to-year changes were as follows:

- \$25.7 million increase in year-over-year salary and benefits change for both certificated and support staff. Staff levels increased to accommodate student learning needs based on actual enrolment;
- \$18.3 million increase in school activity/event costs with matching revenue from school generated funds;
- \$12.9 million for ATA salary increase settlement cost;
- \$5.4 million for the development of new curriculum material;
- \$4.5 million additional costs associated with increased transportation;
- \$3.8 million net utility and insurance increase;
- \$2.1 million net IT, maintenance and repair increase;
- \$1.2 million for Official Languages in Education Program, and increase in Welcome Centre staff to support influx of immigrant students;
- \$0.4 million increase in Professional Improvement Fellowship carry forward
- \$3.5 million increase in amortization, including \$2.9 million related to the new ARO accounting standard; and
- \$3.1 million increase in uncollectible, waivers and interest charges.

The increases above were partially offset with:

- \$8.3 million decrease in Covid-related supplies; and
- \$6.6 million decrease in custodial staff salaries and benefits due to the change in cleaning protocols after COVID -19.

Staff and Full-Time Equivalents (FTEs)

The CBE continues to employ more than 15,000 people. This makes the CBE one of the largest employers in the city of Calgary and a significant economic generator for the community. Approximately 10,100 full-time equivalents (FTE) are considered permanent staff and accounted for as full-time equivalents.

School-based employees represent approximately 84% or 8,536 FTEs of the total FTEs. School-based staff are supported by skilled, knowledgeable, and dedicated employees who work in a variety of other capacities across all the supporting CBE service units.

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

With growing enrolment, negotiated wage rate increases, salary grid movement, and the need for additional staff to service more complex students, there is continued pressure on the CBE budget. As a result, the number of school-based FTEs has not always increased at a rate equal to enrolment growth. In some cases, staffing levels have been adjusted to align with provincial funding. This places upward pressure on the ratio of students to school-based staff.

The Calgary Board of Education (CBE) is dedicated to optimizing the funding for its schools. The utilization of student data serves to inform prioritization and allocation. Currently, the CBE is undertaking a comprehensive service transformation initiative that employs technology, process modifications, and alternative service delivery methods. This initiative aims to guarantee that classrooms receive the necessary support and services, even with limited resources.

Students per FTEs

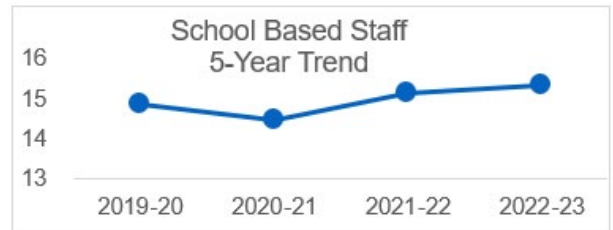
Every staff member is critical to ensuring a student's path to success. While funding allocation decisions prioritize schools and classrooms, the reduction or elimination of non-school based supports has a direct impact on what programs and services are available to support students.

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

The term "school-based staff" includes certificated staff such as Principals, Teachers, and Learning Leaders while non-certificated school-based staff include roles such as educational assistants, library assistants, school secretaries, and behaviour support workers.

The term “school-based staff” **does not include** 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.

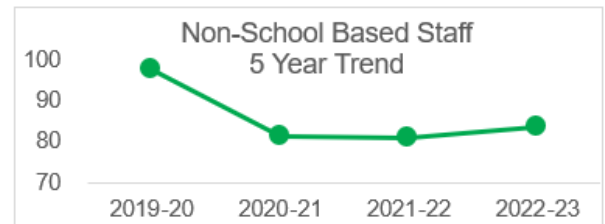
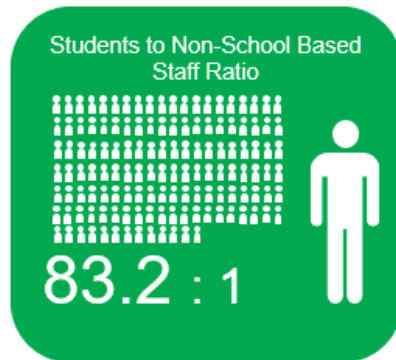
For 2022-23, students to school-based FTE ratio has remained consistent with prior year.



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.

The decreasing trend in recent years is due to the realignment of central support staff who were previously reported under school-based staff. To correctly represent the proper hierarchy of where staff report, these FTEs have been moved under the School Improvement service unit.



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

Total additions to tangible capital assets were \$186.2 million in 2022-23 comprised of:

- \$106.7 million for three new schools (Prairie Sky, Lakeshore and North Trail) and associated Alberta Infrastructure (AI) commissioning in various new schools;
- \$39.3 million in IMR and CMR capital projects completed at various schools;
- \$33.8 million for IT infrastructure, IT equipment renewal, Oracle upgrade, solar power systems, school lighting system upgrade, ground equipment and landscaping in various schools;
- \$2.3 million for the purchase of the Bowness Depot;
- \$4.1 million for AI commissioning to support new schools: Prairie Sky, Bayside, Mahogany and Lakeshore.

During 2022-23, the CBE sold Viscount Bennett, Montgomery and Tuxedo Park properties. Per Alberta Education guidance, a portion of the proceeds of disposition should be recorded to Unexpended Deferred Capital Contributions in recognition of the Government of Alberta's financial contribution to the asset. This approach results in more complexity for the readers and users of the financial statements. To simplify the reporting, the CBE has requested approval to reflect the full amount of the proceeds of disposition within the CBE's capital reserves. Ministerial approval is expected to support this presentation approach.

Adoption of the Asset Retirement Obligation Standard

The CBE adopted the Canadian Public Sector Accounting Standard PS 3280, Asset Retirement Obligations (ARO). The new standard requires the CBE to recognize a liability when there is a legal obligation associated with the retirement of a tangible capital asset (i.e. a school), such as the removal of asbestos and other hazardous materials.

The asset retirement obligation is an accounting treatment to identify that there are costs to remediate a particular building or piece of equipment. The CBE will remediate these spaces through funding received from the Alberta Government through means of modernization or specific remediation dollars. The CBE will rely on this funding to complete the required remediation and will not be using education dollars (board funding) for the purpose of remediation.

The future costs of removing asbestos and other hazardous materials on certain buildings owned by the CBE were calculated using an average cost per square meter and applied to schools older than 1996. The date was selected by reviewing the applicable building code and assessing how potentially hazardous materials were treated then as now.

The ARO standard was adopted on September 1, 2021, using the modified retrospective approach which resulted in the restatement of the 2021-22 financial statements. The effect of the restatement is detailed in Note 3 of the financial statements. The CBE's asset retirement obligation liability at August 31, 2023 is \$149.8 million (2021-22 - \$154.8 million). The opening balance of Net Assets has been adjusted to reflect the retroactive adjustment due to the asset retirement obligation. This restatement has decreased Net Assets by \$100.6 million.

Reserve Highlights

The August 31, 2023, operating reserves balance of \$37.9 million is an increase of \$0.5 million from \$37.4 million (2.8% of prior-year operational expenditures) as at August 31, 2022.

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

- Maximum: 3.15% (3.2% for 2023-24)
- Minimum: 1%

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

Operating Reserve Levels (\$000s)	
Total 2021-22 expenditures	1,373,526
August 31, 2023 operating reserve balance	37,855
Percentage to prior year expenditure	2.8%

The CBE has adequate operating reserves at 2.8% to total prior year expenditure to address most non-grant funding risks and emergent operational needs.

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 August 31, 2023 capital reserves balance of \$79.0 million represents an increase of \$29.1 million from the \$49.9 million as at August 31, 2022. This reflects the sale of three buildings and capital projects carried-forward to the next fiscal year. Capital reserves are funds that are designated for future board-funded capital asset acquisitions.

The estimated replacement cost of the CBE's 250+ schools is approximately \$5 billion. Accordingly, the CBE's capital reserves represent about 1.5% of the estimated replacement value. In light of the age of CBE facilities, the need for additional educational space, and school facilities currently under construction the CBE believes this is a reasonable level of capital reserves.

Deferred Maintenance / School Utilization

Each year, the CBE invests in repairing and replacing major building components (windows, roofs, HVAC systems, paint, exterior cladding, etc.) to ensure facilities continue to meet or exceed all regulatory requirements and provide a safe and healthy learning and working environment. Investment is necessary.

Within the next ten years, over 73% of CBE facilities (183 out of 250) will be 50 years of age or older.

Currently, more than one-half of CBE schools are already more than 50 years old. Accordingly, attending to the maintenance of schools contributes significantly towards the objective of providing safe spaces that support and promote learning.

The Infrastructure Maintenance Renewal (IMR) grant and the Capital Maintenance and Renewal (CMR) grant are two sources of funding provided by Alberta Education that can be used to directly target deferred maintenance and lifecycle replacements.

The combined IMR/CMR funding based on the current five-year average is \$38.4 million per year. Of note, the estimated replacement value of CBE school facilities stands at \$5.2 billion (excluding P3 schools) and the industry standard for major maintenance and renewal is 1 to 2% of the replacement value. Applying this standard, between \$52 million to \$104 million per annum in combined IMR/CMR would need to be invested annually to prevent deferred maintenance from increasing.

The CBE is well-positioned to fully implement both the carry-forward IMR investment in addition to the current year's CMR/IMR allocation. Of note, IMR and CMR funding can only be used on operational schools.

In addition to IMR and CMR funding, the CBE receives an Operations and Maintenance (O&M) grant. The O&M grant provides for the ongoing heating, lighting, cleaning, and maintaining of schools. The O&M grant is calculated based on student enrolment as well as the utilization rate of CBE schools. The utilization rate is determined based on actual student enrolment as a percentage of rated student capacity. When the CBE receives less than the full O&M rate, it means that funding must be drawn from the global budget to pay for recurring O&M expenses. As with IMR and 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 September 30 enrolment count. After having experienced a record enrolment year in 2022-23, approximately 25 schools are now overflowing. Schools receiving overflowed students can benefit from increased O&M funding.

The [CBE Sustainability Framework](#) is yet another approach leveraged by the CBE to lower O&M expenditures while concurrently offering students learning opportunities by modeling behaviours that contribute to a sustainable future. By the end of the 2022-23 school year, the CBE had largely completed its most ambitious photovoltaic project yet. With this most recent installation, CBE is now producing roughly 5.956 MWh/yr of electricity from solar generation, accounting for approximately 7% of total electricity consumption. This compares to 0.4% of total electricity consumption in 2018-19.

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 III.

As the CBE continues to refine, it will adjust the financial health matrix to show the most relevant financial information. 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.

Budgetary Pressures

The most significant area of concern relates to the overall level of government funding. The CBE is grateful the Government of Alberta has stayed true to its commitments by maintaining overall provincial funding for public education.

As enrolment continues to increase at rates above the funding provided using the WMA funding model, in particular in-year growth, the CBE will be challenged to find additional solutions to provide high-quality public education, as well as encounter pressure to access reserves to sustain appropriate supports for all students to learn.

The CBE will continue to make decisions that align the programs, services, and supports offered with the funding received.

New Curriculum

The Government of Alberta mandated new curriculum be implemented by school boards starting in the fall of 2022.

English Language Arts and Literature and Mathematics K to 3 along with K to 6 Physical Education and Wellness curriculum required ongoing system-wide investment in specific professional learning, resource selection and resource development. Additionally, Grades 4 to 6 English Language Arts and Literature and Mathematics were implemented on a small scale in select grade levels and schools in 2022-23. New curriculum continues to be implemented each year as specific subjects and grade levels are released.

New Curriculum Funding was provided as two separate allocations, one for resources and one for professional learning. Resource funding has and will continue to be used for purchasing learning and teaching resources while funds allotted for professional learning have and will continue to be spent on costs associated with professional learning. To date, the CBE has received \$11.7 million of which \$6.9 million has been utilized as at August 31, 2023. The remaining funding was deferred to 2023-24.

Collective Agreements

When it comes to collective agreements, negotiation with union partners can be challenging due to fiscal constraints and uncertainty. In Alberta, the Government is responsible for collective bargaining with the Alberta Teachers' Association. As the ATA negotiations influence collective bargaining for other areas of the public education sector, the CBE will take cues from the Government's approach to local bargaining.

The ATA agreement was ratified on August 31, 2022, and Alberta Education has provided funding for the 2021-22, 2022-23 and 2023-24 salary increases.

The CBE anticipates all unions will continue negotiating in the current 2023-24 school year. These increases have not been funded and will place pressure on the CBE budget.

Inflation and Cost Escalation

As is the case with most organizations, the CBE is facing increasing costs due to inflation. Despite this, funding has remained at the same levels while inflation has risen to 4.8%, as reported by Statistics Canada in their September 2023 consumer price index report. The costs of school and service units have increased by 40-60% across all departments. For instance, the average price of school furniture has gone up by 60%, while cleaning supplies cost 20% more than before.

The CBE may face increased cost pressure due to ongoing trends, which could result in necessary adjustments to services or programs. Despite lacking inflation funding, the CBE has prioritized spending to minimize negative impacts on classroom teaching and learning. Recent increases in core inflation rates have been accounted for in the development of the 2023-24 budget. However, as inflation rates continue to rise, the budget will face greater pressure.

6. Outlook

The CBE continues to operate in an educational landscape defined by significant enrolment growth. In recent years, the CBE has experienced a remarkable surge in the number of families enrolling at CBE schools. This enrolment trend is forecast to continue for the foreseeable future.

Enrolment growth is documented in the Three-Year School Capital Plan 2024-2027, which serves as a blueprint for the organization's future development.

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 22,180 people. This growth trend is expected to persist over the next half-decade. Total enrolment growth hit a record high in 2022-23, and these record high enrolments are anticipated to continue for at least the next four school years.

While rapid enrolment growth can be challenging, CBE has significant experience managing enrolment growth.

School utilization rates are carefully managed to ensure that students continue to have access to the best learning opportunities in every CBE school. Enrolment growth can also offer opportunities for the enhancement of academic programming and operational efficiencies. Overflowing well-utilized schools to underutilized schools helps support the learning needs of students in rapidly growing communities while concurrently maximizing existing resources. Unfortunately, this does increase student transportation ride times while concurrently placing more pressure upon the bus driver and bus shortage.

The CBE has some exciting new construction projects in the works that will bring schools closer to students' homes. Since opening North Trail High School in September 2023, the CBE has been focusing on modernizing John G. Diefenbaker High School, modernization planning for Annie Gale and Sir John A. MacDonald, and modernization pre-planning for A.E. Cross. We are also in the planning stages to build a new high school in Cornerstone and a new middle school in Saddle Ridge. From the time the government approves the construction of a new school, it can easily take three to four years before it opens. Additionally, the Louise Dean Centre will be relocated to Jack James High School.

In the Capital Plan, the CBE has requested six new schools and nine major modernizations from the provincial government. The CBE expects this work to continue as the city of Calgary annexes more land on its North, East, and West boundaries.

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

To date, student success is evident. CBE students continue to outperform the province on the majority of standardized assessments, which reflects the organization's ongoing dedication to fostering critical thinking, nurturing innovation, and preparing students for success in an ever-evolving, competitive world. As an organization, the CBE remains steadfast in its mission to equip students with the skills and knowledge they need to be successful in work, life and continued education, while making meaningful contributions to society.

In summary, the CBE is aware of the financial and logistical implications presented by the rapid and sustained growth in student enrolment. Nevertheless, the CBE remains unwavering in its dedication to delivering excellence in education for every one of its 138,000+ students enrolled in September 2023. We remain guided by a spirit of adaptability, resilience, and a steadfast commitment to nurturing the future leaders of tomorrow.

Appendices

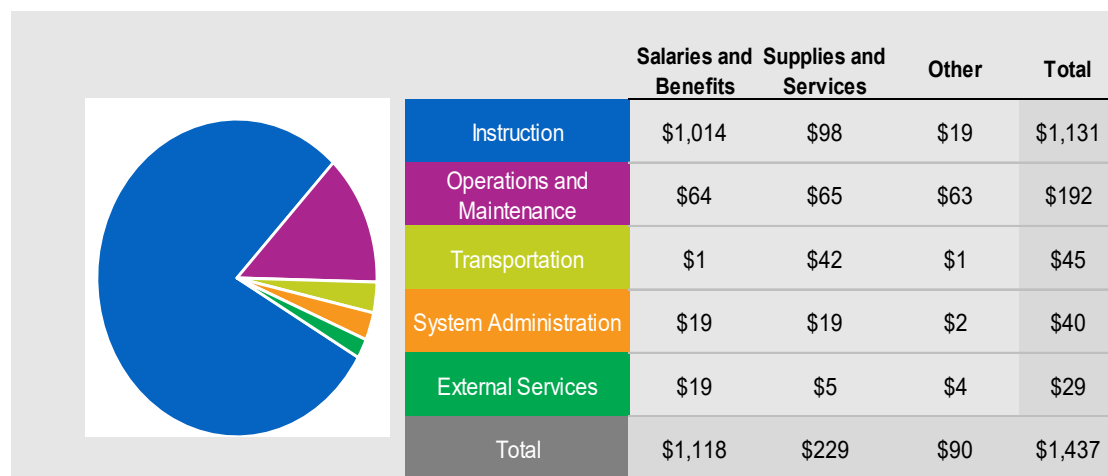
Appendix I – Schools and Service Unit FTE and Highlights

The CBE has experienced increase staffing levels as compared to 2021-22. An additional 318 FTE have been hired in various service units as noted below.

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

FTE by Department		Change from Actuals 2021-22
Schools and Areas	9,152	▲ 292
School Improvement	399	▲ 10
Facilities and Environmental Services	207	▲ 12
Finance and Technology Services	196	▲ 4
Human Resources	108	▲ 10
Communications and Engagement Services	20	-
Corporate Service Units	16	▼ 11
General Counsel	12	▲ 1
Chief Superintendent	3	-
Total	10,113	318

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



Appendix II – Centrally Managed Fees

Fee Revenue Summary

The following fees were centrally set and managed:

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

The CBE reduced transportation fees by 20% for the 2022-23 school year due to significant bus staffing issues faced by parents, as reflected in the fee summary above.

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			
	2022-23	2021-22	Increase/ (Decrease)
Yellow bus	20,100	19,300	800
Calgary Transit	23,200	18,700	4,500
Total	43,300	38,000	5,300

	Actuals 2022-23	Actuals 2021-22	Increase/ (Decrease)
	(in \$000s)		
Government grants and other	40,645	38,254	2,391
Central administration	1,259	1,054	205
Transportation services	41,973	37,507	4,466
Other supplies and services	387	717	(330)
Waivers	754	-	754
Uncollectible accounts	472	(44)	516
Total transportation costs	44,845	39,234	5,611
Funding gap	(4,200)	(980)	(3,220)
Fees	5,798	8	5,790
Net (deficit) / surplus	1,598	(972)	2,570

Lunch supervision fees

The fees charged for the lunch supervision program are set to cover most of the anticipated running costs. According to the Staff Association collective agreement, lunchroom staff must be hired for a minimum of two hours per day. However, only 1.5 hours of labor are charged to the lunch supervision program, which recovers the fees. The remaining 0.5 hours per day are covered by the budget of each school.

In 2022-23, the average number of students attending the lunch supervision program was 59,949. This was an increase of 5,564 students (10.2%) from prior year.

	Actuals 2022-23	Actuals 2021-22	Increase/ (Decrease)
	(in \$000s)		
Government grants	-	-	-
Fees	16,916	15,731	1,185
Available funding	16,916	15,731	1,185
Lunchroom staff	11,893	11,828	65
Central administration	432	393	39
Contracts and services	919	1,003	(84)
Waivers	2,061	1,777	284
Uncollectible accounts	1,770	938	832
			-
Total noon supervision costs	17,075	15,939	1,136
Net (deficit) / surplus	(159)	(208)	49

Student supplies fees

The Student Supplies Fee (SSF) is charged to cover the cost of individual student supplies such as pens, pencils, crayons and glue that are utilized by students. This fee was introduced in the academic year 2020-21 and was applicable for students from Kindergarten through Grade 9. However, starting from 2021-22, the centrally collected fee for junior high students (grades 7-9) was eliminated.

	Actuals 2022-23	Actuals 2021-22	Increase/ (Decrease)
	(in \$000s)		
Government grants	-	-	-
Fees collected	2,706	2,381	325
Available funding	2,706	2,381	325
Supplies purchased	2,706	2,381	325
Net (deficit) / surplus	-	-	-

Appendix III – Financial Health Matrix

Financial Health Indicators

Current Year – Short Term

	Status: Favourable		Trend: Unfavourable			
	2017-18	2018-19	2019-20	2020-21	2021-22	Q4 2022-23
Liquidity Ratio:	1.15	1.24	1.19	1.24	1.22	0.75

(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. A higher liquidity ratio shows that CBE has the ability to better respond to rapidly changing circumstances. A liquidity ratio of less than one would indicate the need to borrow money to meet current obligations.

	Status: Favourable		Trend: Neutral			
	2017-18	2018-19	2019-20	2020-21	2021-22	Q4 2022-23
Net Asset: (in millions)	\$ 214	\$ 213	\$ 225	\$ 217	\$ 204	\$ 141

(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.

	Status: Favourable		Trend: Neutral			
	2017-18	2018-19	2019-20	2020-21	2021-22	Q4 2022-23
Debt-to-Asset Ratio:	0.87%	0.88%	0.86%	0.86%	0.87%	0.76%

(Total Debt / Total Assets)

This ratio measures the amount of debt that 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.

	Status: Favourable		Trend: Favourable			
	2017-18	2018-19	2019-20	2020-21	2021-22	Q4 2022-23
Cash Asset Ratio:	1.22	1.22	1.77	1.72	1.77	1.77

(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 the available cash assets.

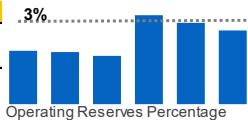
	Status: Favourable		Trend: Favourable			
	2017-18	2018-19	2019-20	2020-21	2021-22	Q4 2022-23*
Working capital per student:	\$ 219	\$ 310	\$ 251	\$ 415	\$ 346	-\$ 607

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.

	Status: Neutral		Trend: Neutral			
	2017-18	2018-19	2019-20	2020-21	2021-22	Q4 2022-23
Expense (\$ millions)	1,365	1,391	1,311	1,341	1,371	1,437
Operating Reserves Percentage	1.9%	1.9%	1.7%	3.2%	2.9%	2.6%

(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 3.15%. Any Operating Reserves in excess of the maximum would be deducted from future payment by Alberta Education.



	Status: Unfavourable		Trend: Unfavourable	
	Q1 2022-23	Q2 2022-23	Q3 2022-23	Q4 2022-23
Overflow Schools	15	15	15	24
Overflow Receiving Schools	19	19	23	33

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.

Financial Health Indicators
Medium - Long Term

	Status: Neutral		Trend: Favourable		Q4	
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Capital Reserves (\$ millions)	24,200	15,887	28,846	41,863	49,882	78,987
Capital Reserves per Student	199	129	229	341	398	602

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.

	Status: Neutral		Trend: Neutral		Q4	
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Revenues (\$ millions)	1,363	1,390	1,323	1,332	1,360	1,438
Expenses (\$ millions)	1,365	1,391	1,311	1,341	1,371	1,437
Surplus/(Deficit) (\$ millions)	(2.1)	(0.8)	11.5	(9.1)	(10.9)	1.4

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 grants rates, while expenditures are mainly impacted by staffing decisions.

	Status: Neutral		Trend: Unfavourable		Q4	
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Per Student Funding	9,048	9,054	8,638	8,783	8,662	8,860
Student Enrolment	120,438	122,400	124,939	122,117	124,802	130,654

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.

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		Q4	
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Percent of Expenses						
Salaries & Benefits	78%	78%	79%	81%	79%	78%
Supplies & Services	16%	17%	14%	13%	15%	16%
Other	5%	6%	6%	6%	6%	6%

This chart shows the percentage of CBE's budget allocated to various expenditure categories over the last 5 years.

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

The CBE spends considerably less portion of its System Administration block expenses towards Salaries & Benefits, as compared to other metro school boards. This reflects the management's prudent financial management to ensure efficient operations.

	Status: Unfavourable		Trend: Unfavourable		Q4	
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23**
Average Teacher Salary & Benefit	100,771	100,453	101,000	102,334	103,490	103,990
CPI Inflation	2.26%	1.64%	1.19%	4.90%	6.70%	4.80%

The average teacher salary is the most significant driver in total CBE spending. Flat or falling average teacher salaries indicates an ongoing ability to fund programs, services and supports. An increase in average teacher salaries over time may impact on the ability to maintain programs, services and supports. Monitoring the inflation rate for Calgary over time allows decision makers to assess the continued affordability and sustainability of programs, services and supports.

* Amounts are not adjusted until year end, thus there is no change on a quarterly basis.
** August 2023 Calgary CPI

Appendix VI – Summary of Third Party Invoices

Summary of third party invoices For the year ended August 31, 2023

Category	Count of Vendors	% of Vendors	Sum of Total Amount	% of Total Amount
Total payments amount is less than \$50,000	2,818	91%	11,783,566	2%
Total payments amount is between \$50,000 and \$100,000	87	3%	6,237,955	1%
Total payments amount is between \$100,000 and \$200,000	73	2%	10,520,330	2%
Total payments amount is between \$200,000 and \$250,000	11	0%	2,496,227	0%
Total payments amount is greater than \$250,000	123	4%	669,583,435	96%
Grand Total	3,112	100%	700,621,512	100%

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

For the year ended August 31, 2023

Categories	Sum of Total Amount
SALARIES & BENEFITS	443,935,624.68
CONSTRUCTION, MAINTENANCE & REPAIR	45,227,860.11
TRANSPORTATION	36,993,340.48
UTILITIES	32,070,204.27
SUPPLIES (SUPP) & OTHER SERVICES	30,985,749.57
TANGIBLE CAPITAL ASSETS	21,461,678.38
PROFESSIONAL & TECHNICAL SERVICES (P&T)	16,555,884.17
RENTAL EQUIPMENT & FACILITY	15,003,318.82
INSURANCE	11,275,453.41
P-CARD TRANSACTIONS	11,035,734.43
MINOR EQUIPMENT <\$5000	2,265,358.44
FLOW THROUGH FROM AB ED	955,925.57
DUES & FEES (D&F)	940,895.87
DONATIONS	545,809.04
MAJOR EQUIPMENT > \$5000	330,597.52
Grand Total	669,583,434.76

Summary of third party invoices with total payment value > \$250,000 For the year ended August 31, 2023

Category	Sum of Total Amount	% of Total Amount
SALARIES & BENEFITS	443,935,624.68	66.30%
ALBERTA BLUE CROSS	1,226,107.29	0.18%
ALBERTA PENSIONS ADMINISTRATION CORP.	28,616,327.52	4.27%
ALBERTA TEACHERS' ASSOCIATION	12,041,204.06	1.80%
ASEBP - ALBERTA SCHOOL EMPLOYEE BENEFIT PLAN	16,636,736.98	2.48%
BOARD OF ADMINISTRATORS	68,798,040.81	10.27%
CANADIAN UNION OF PUBLIC EMPLOYEES LOCAL 40	650,061.54	0.10%
CBE STAFF ASSOCIATION	1,591,847.45	0.24%
MANULIFE	347,484.88	0.05%
RECEIVER GENERAL FOR CANADA	247,278,554.83	36.93%
SUN LIFE ASSURANCE COMPANY OF CANADA	64,051,068.41	9.57%
WORKERS' COMPENSATION BOARD	2,698,190.91	0.40%
CONSTRUCTION, MAINTENANCE & REPAIR	45,227,860.11	6.75%
A K BROWN LTD.	716,236.88	0.11%
AINSWORTH INC.	2,121,633.63	0.32%
ALBERTA FIRE & FLOOD LTD.	936,082.73	0.14%
BGE INDOOR AIR QUALITY SOLUTIONS LTD.	785,104.56	0.12%
BIG COUNTRY PLASTERING LTD.	1,025,624.25	0.15%
BLACK & MCDONALD LTD.	624,280.38	0.09%
BOULDER MECHANICAL CONTRACTORS LTD.	2,226,834.76	0.33%
BOW RIVER ROAD WORK CONTRACTING LTD.	497,261.10	0.07%
BRAUN ELECTRICAL SERVICES LTD.	2,433,696.31	0.36%
BUNZL CLEANING & HYGIENE	746,766.16	0.11%
BURKE GROUP OF COMPANIES LTD.	386,131.05	0.06%
CANADIAN CORPS OF COMMISSIONAIRES (SOUTHERN ALBERTA)	415,136.47	0.06%
CANADIAN RECREATION SOLUTIONS INC.	253,499.00	0.04%
CHISHOLM INDUSTRIES LTD.	279,530.68	0.04%
CRESTVIEW ELECTRIC LTD.	5,120,457.62	0.76%
DELPHI ELECTRIC INC.	278,909.84	0.04%
DEVITT & FORAND CONTRACTORS INC.	337,643.07	0.05%
ECCOL ELECTRIC CORP.	295,541.36	0.04%
EMF CONTRACTING LTD.	1,647,052.35	0.25%
EMM DECORATING & GRAFFITI REMOVAL LTD.	314,268.15	0.05%
GREAT NORTHERN PLUMBING INC.	332,612.80	0.05%
HALBRO CONSTRUCTION LTD	2,185,119.11	0.33%
INTEGRAL ENERGY SERVICES LTD.	1,380,291.51	0.21%
LEDCOR CONSTRUCTION LIMITED	783,231.74	0.12%
PETRA CONTRACT SERVICES LTD.	262,594.50	0.04%
ROCKY CROSS CONSTRUCTION (NORTH) LTD.	958,754.51	0.14%
RUBICON PUBLISHING INC.	2,239,030.14	0.33%
RUSSPET CONSTRUCTION LTD.	376,629.26	0.06%
SELETECH ELECTRICAL ENTERPRISES LTD.	1,021,562.38	0.15%
TROTTER & MORTON BLDG TECH. INC	1,454,814.73	0.22%
TRU-CRAFT ROOFING (2005) LTD.	768,043.83	0.11%
WEST SOURCE ENTERPRISES INC.	541,639.77	0.08%
WESTCOR CONSTRUCTION LTD.	1,403,358.49	0.21%
WESTERN WEATHER PROTECTOR LTD.	9,716,781.57	1.45%
WOLSELEY CANADA INC.	361,705.42	0.05%
TRANSPORTATION	36,993,340.48	5.52%
4SEASONS TRANSPORTATION LTD.dba 1323179 ALBERTA LTD.	12,155,420.87	1.82%
CHECKER CABS LTD.	723,373.57	0.11%
DREAMS TRANSPORTATION LTD.	2,724,331.23	0.41%
SOUTHLAND TRANSPORTATION LTD.	21,390,214.81	3.19%
UTILITIES	32,070,204.27	4.79%
AXIA FIBRENET LTD.	1,208,008.94	0.18%
CITY OF CALGARY	2,943,261.14	0.44%
DIRECT ENERGY BUSINESS SERVICES	26,851,518.88	4.01%
TELUS COMMUNICATIONS INC.	680,425.38	0.10%
WASTE MANAGEMENT OF CANADA CORP.	386,989.93	0.06%

☐ SUPPLIES (SUPP) & OTHER SERVICES	30,985,749.57	4.63%
BELL CANADA	3,056,685.65	0.46%
C.C. CRAIG SECURITY DISTRIBUTORS	270,656.12	0.04%
CALGARY MEALS ON WHEELS	938,089.91	0.14%
CHARTER TELECOM, INC.	374,259.79	0.06%
D2L CORPORATION	812,560.30	0.12%
DONE RITE EQUIPMENT SALES & SERVICE	413,990.45	0.06%
EXPLORICA CANADA, INC.	254,561.00	0.04%
FIRST CANADA ULC	5,633,753.20	0.84%
FOOTHILLS EDUCATIONAL MATERIALS	584,120.39	0.09%
GRAND & TOY	1,629,896.91	0.24%
KIRKMAN BUS SALES	376,753.46	0.06%
NOSE CREEK ELECTRICAL SERVICES INC.	1,090,051.61	0.16%
ORACLE CANADA ULC	1,460,893.36	0.22%
PRECISE PARKLINK (WEST) LTD.	440,414.73	0.07%
PRINTERWORKS WEST INC.	3,053,736.82	0.46%
RDD GROUP O/A SCHOOL SOURCE	1,101,610.36	0.16%
ROGERS WIRELESS INC.	373,567.09	0.06%
SAIT POLYTECHNIC	329,932.00	0.05%
SKYLINE ATHLETICS INC.	250,703.87	0.04%
SPALDING HARDWARE SYSTEMS	278,602.30	0.04%
SPECTRUM EDUCATIONAL SUPPLIES LIMITED	291,586.80	0.04%
SPICERS CANADA ULC	1,113,109.00	0.17%
SPORTFACTOR INC.	622,303.67	0.09%
SWISH MAINTENANCE LIMITED	3,571,673.87	0.53%
SYSCO CALGARY, A DIVISION OF SYSCO CANADA INC.	980,400.15	0.15%
UNITED LIBRARY SERVICES INC.	718,373.51	0.11%
VWR INTERNATIONAL COMPANY	251,071.00	0.04%
WEST CANADIAN DIGITAL IMAGING INC.	372,275.39	0.06%
WEX CANADA LTD.	340,116.86	0.05%
☐ TANGIBLE CAPITAL ASSETS	21,461,678.38	3.21%
APPLE CANADA INC.	2,532,672.83	0.38%
AVI-SPL CANADA LTD.	4,890,616.46	0.73%
COMPUGEN INC.	6,522,015.65	0.97%
DBI SYSTEMS INTEGRATION INC	323,920.10	0.05%
GEANEL RESTAURANT SUPPLIES LTD.	262,708.98	0.04%
INSYNC SYSTEMS INC.	1,064,326.69	0.16%
PC CORP INC.	668,146.28	0.10%
POWERSCHOOL CANADA ULC	773,760.72	0.12%
PREMIERE VAN LINES LTD.	455,931.04	0.07%
SPACES INC.	3,967,579.63	0.59%
☐ PROFESSIONAL & TECHNICAL SERVICES (P&T)	16,555,884.17	2.47%
ALBERTA HEALTH SERVICES	1,414,802.85	0.21%
DLA PIPER (CANADA) LLP	615,965.90	0.09%
HOMWOOD HEALTH INC.	301,801.06	0.05%
HULL SERVICES	5,820,790.12	0.87%
INTELLIMEDIA LP	323,254.58	0.05%
IRON MOUNTAIN CANADA	449,854.34	0.07%
POWERLAND COMPUTERS LTD.	3,535,232.81	0.53%
RSM CANADA CONSULTING LP	543,549.16	0.08%
RYCOR SOLUTIONS INC.	315,164.97	0.05%
S.I. SYSTEMS PARTNERSHIP	1,570,768.83	0.23%
SIERRA SYSTEMS GROUP INC.	334,794.28	0.05%
SOCIETY FOR TREATMENT OF AUTISM	528,718.88	0.08%
WOOD'S HOMES	801,186.39	0.12%
☐ RENTAL EQUIPMENT & FACILITY	15,003,318.82	2.24%
BENTALL GREENOAK (CANADA) LIMITED PARTNERSHIP	14,452,851.70	2.16%
BENTALLGREENOAK (CANADA) LP (SAFRAN OP)	550,467.12	0.08%
☐ INSURANCE	11,275,453.41	1.68%
MARSH CANADA LIMITED	7,157,812.00	1.07%
MSH INTERNATIONAL (CANADA) LTD.	527,367.90	0.08%
THE CANADA LIFE ASSURANCE COMPANY	685,823.31	0.10%
URBAN SCHOOLS INSURANCE CONSORTIUM	2,904,450.20	0.43%
☐ P-CARD TRANSACTIONS	11,035,734.43	1.65%

☐ P-CARD TRANSACTIONS	11,035,734.43	1.65%
BANK OF MONTREAL	11,035,734.43	1.65%
☐ MINOR EQUIPMENT <\$5000	2,265,358.44	0.34%
LONG & MCQUADE LTD.	667,863.67	0.10%
SOFTWARE4SCHOOLS.CA	852,485.68	0.13%
ST. JOHN'S MUSIC LTD.	745,009.09	0.11%
☐ FLOW THROUGH FROM AB ED	955,925.57	0.14%
TSUUT'INA NATION EDUCATION DEPARTMENT	955,925.57	0.14%
☐ DUES & FEES (D&F)	940,895.87	0.14%
ALBERTA SCHOOL BOARDS ASSOCIATION	265,322.35	0.04%
CALGARY SENIOR HIGH SCHOOL ATHLETIC ASSOCIATION	358,785.77	0.05%
INTERNATIONAL BACCALAUREATE ORGANIZATION	316,787.75	0.05%
☐ DONATIONS	545,809.04	0.08%
EducationMatters	545,809.04	0.08%
☐ MAJOR EQUIPMENT > \$5000	330,597.52	0.05%
IBM CANADA LTD	330,597.52	0.05%
Grand Total	669,583,434.76	100.00%

Appendix VII – Education Matters

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION

FINANCIAL STATEMENTS

DECEMBER 31, 2022

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
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DECEMBER 31, 2022

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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, 2022, 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, 2022, 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

Other Matter

The financial statements of EducationMatters, Calgary's Trust for Public Education for the year ended December 31, 2021 were audited by another auditor who expressed an unqualified opinion on those statements on April 28, 2022.

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.

INDEPENDENT AUDITOR'S REPORT, continued

- ♦ 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 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 10, 2023**

Baker Tilly Catalyst LLP
**CHARTERED PROFESSIONAL
ACCOUNTANTS**


EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2022

	2022	2021
Assets		
Current		
Cash and cash equivalents (Notes 3 and 8)	\$ 2,714,012	\$ 2,831,001
Accounts receivable	625	921
Prepaid expenditures	13,035	-
	<u>2,727,672</u>	<u>2,831,922</u>
Investments (Notes 4 and 8)	6,741,000	7,429,373
Capital assets (Note 5)	3,746	-
	<u>6,744,746</u>	<u>7,429,373</u>
	<u>\$ 9,472,418</u>	<u>\$10,261,295</u>

Liabilities and Fund balances

Current		
Accounts payable and accrued liabilities	\$ 24,313	\$ 37,570
Deferred operating contributions (Note 6)	341,000	401,000
	<u>365,313</u>	<u>438,570</u>
Fund balances		
Operating Fund (Note 8)	766,053	931,067
Flow-through fund	2,231,476	1,811,075
Endowment fund (Note 8)	6,109,576	7,080,583
	<u>9,107,105</u>	<u>9,822,725</u>
	<u>\$ 9,472,418</u>	<u>\$10,261,295</u>

Commitments (Note 10)

Approved on behalf of the board


H Ladha

_____ Governor

_____ Governor

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Operating Fund	Flow- Through Fund	Endowment Fund	2022 Total	2021 Total
Revenue					
Contributions	\$ 5,711	\$ 2,722,920	\$ 80,147	\$ 2,808,778	\$ 2,001,361
Calgary Board of Education grants (Note 6)	570,014	-	-	570,014	600,000
Interest and fees	12,165	-	-	12,165	127,055
Realized gain on investments	(71,619)	19,141	291,936	239,458	169,223
Interfund fees (Note 7)	155,265	(60,564)	(94,701)	-	-
	671,536	2,681,497	277,382	3,630,415	2,897,639
Expenditures					
Grants and scholarships (Notes 6 and 9)	-	2,271,046	181,123	2,452,169	1,245,478
Salaries and benefits (Note 9)	639,544	-	-	639,544	585,720
Computer applications and support	65,843	-	-	65,843	103,754
Investment fees (Note 9)	48,453	-	-	48,453	49,250
Office	32,695	-	-	32,695	45,005
Professional fees	22,811	-	-	22,811	38,990
Rent (Note 6)	14,516	-	-	14,516	21,772
Fund development (Note 9)	11,970	-	-	11,970	9,366
Amortization	718	-	-	718	-
	836,550	2,271,046	181,123	3,288,719	2,099,335
Excess (deficiency) of revenues over expenditures before other income (expenditures)	(165,014)	410,451	96,259	341,696	798,304
Other expenditures/(income)					
Unrealized (gain)/loss on investments	-	(9,950)	1,067,266	1,057,316	(400,430)
Excess (deficiencies) of revenue over expenditures	\$ (165,014)	\$ 420,401	\$ (971,007)	\$ (715,620)	\$ 1,198,734

The accompanying notes are an integral part of the financial
statements5 5

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Operating Fund	Flow- Through Fund	Endowment Fund	2022 Total	2021 Total
Balance, beginning of year	\$ 931,067	\$ 1,811,075	\$ 7,080,583	\$ 9,822,725	\$ 8,623,991
Excess (deficiencies) of revenue over expenditures	(165,014)	420,401	(971,007)	(715,620)	1,198,734
Balance, ending of year	<u>\$ 766,053</u>	<u>\$ 2,231,476</u>	<u>\$ 6,109,576</u>	<u>\$ 9,107,105</u>	<u>\$ 9,822,725</u>

The accompanying notes are an integral part of the financial
statements6 5

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022

	2022	2021
Cash flows from operating activities		
Net Income	\$ (715,620)	\$ 1,198,734
Adjustments for		
Amortization	718	-
Loss (gain) on investments	817,858	(569,653)
	<u>102,956</u>	<u>629,081</u>
Change in non-cash working capital items		
Accounts receivable	296	3,274
Prepaid expenditures	(13,035)	-
Accounts payable and accrued liabilities	(13,257)	(3,627)
Deferred operating contributions	(60,000)	-
	<u>16,960</u>	<u>628,728</u>
Cash flows from investing activities		
Purchase of investments	(550,129)	(172,178)
Proceeds from sale of investments	420,644	129,227
Purchase of capital assets	(4,464)	-
	<u>(133,949)</u>	<u>(42,951)</u>
Increase (decrease) in cash	(116,989)	585,777
Cash, beginning of year	<u>2,831,001</u>	<u>2,245,224</u>
Cash, end of year	<u>\$ 2,714,012</u>	<u>\$ 2,831,001</u>
Cash consists of:		
Cash	\$ 367,999	\$ 387,760
Treasury bills (Note 3)	2,346,013	2,443,241
	<u>\$ 2,714,012</u>	<u>\$ 2,831,001</u>

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, 2022

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) Investments

Investments include pooled investment funds that consist of mutual funds and are measured at fair value.

(c) 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, 2022

2. Significant accounting policies, continued

(d) Impairment of long-lived assets

The Trust tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected undiscounted future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent carrying value exceeds its fair value.

(e) Revenue recognition

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.

The Trust follows the deferral method of accounting for restricted contributions related to general operations of the Trust. These contributions are recognized as revenue in the operating 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 operating fund.

(f) 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.

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

2. Significant accounting policies, continued

(g) Trust funds

The Trust holds operating, flow-through and endowment funds. The Trust follows the deferral accounting method for the operating fund and the restricted fund accounting method for the 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.

Operating fund contributions received that relate to services to be provided in a subsequent period are shown as deferred operating 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.

(h) 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.

(i) Donated material and services

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

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

2. Significant accounting policies, continued

(j) 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.

(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.

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

2. Significant accounting policies, continued

(k) 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 expenses 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 \$2,346,013 (2021 - \$2,443,241) 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 1.70% (2021 - 0.10%).

4. Investments

	2022	2021
Pooled Funds - Endowment Fund	\$ 6,036,171	\$ 6,849,473
Pooled Funds - Long-Term Self-Sustainability Fund	704,829	579,900
	\$ 6,741,000	\$ 7,429,373

Investments are comprised of \$6,741,000 (2021 - \$7,429,373) 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 \$526,892 (2021 - \$23,717) held at December 31, 2022.

During the year the Board approved the repurposing and renaming of the previous Pooled Funds - Operating Fund as the Long-Term Self-Sustainability Fund. The Board also approved the transfer of \$200,000 from cash to the Pooled Funds - Long-Term Self-Sustainability Fund.

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

5. Capital assets

	Cost	Accumulated Amortization	2022 Net Book Value
Computer equipment	\$ 4,464	\$ 718	\$ 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 CBE in fund development, grants and student awards. During the year, the Trust received \$570,014 (2021 - \$600,000) from the CBE. Contributions in the amount of \$341,000 (2021 - \$400,000) were deferred to 2022 in accordance with spending the funds over a twelve-month period and are included in the deferred operating contributions on the statement of financial position.

The Trust rented office space and purchased services of \$14,516 (2021 - \$21,772) and \$12,744 (2021 - \$12,119), respectively, from the CBE.

Grants awarded to CBE schools by the Trust are distributed to recipients by way of the CBE. In 2022, this amount was \$1,919,437 (2021 - \$751,260).

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 \$60,564 and the Endowment Fund generated fees of \$94,701, 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, 2022

8. Endowment and Operating funds

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

	2022	2021
Cash and cash equivalents	\$ 6,726	\$ 231,110
Investments	6,036,171	6,849,473
	\$ 6,042,897	\$ 7,080,583

Operating funds are invested to provide long-term sustainability and are comprised of the following:

	2022	2021
Cash and cash equivalents	\$ 61,224	\$ 351,167
Investments	704,829	579,900
	\$ 766,053	\$ 931,067

9. Additional information on fund development

(a) Expenditures incurred to raise funds

	2022	2021
Fund development expenditures	\$ 11,970	\$ 9,366
Fund development salaries and benefits	233,055	159,496
	\$ 245,025	\$ 168,862

(b) Funds raised during 2022 were \$2,808,778 (2021 - \$2,001,361).

(c) Summary of disbursements:

	2022	2021
Grants	\$ 1,919,437	\$ 751,260
Scholarships	532,732	494,218
	\$ 2,452,169	\$ 1,245,478

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

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:

	2022	2021
Grant disbursements	\$ 2,452,169	\$ 1,245,478
Fund development expenditures, excluding events	245,025	168,862
Program expenditures	542,354	635,745
Investment fees	48,453	49,250
Amortization expense	718	-
	\$ 3,288,719	\$ 2,099,335

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. Commitments

The Trust's office lease with the CBE was renewed in September 2022 for an additional one-year term to August 31, 2023 and requires monthly rental payments of \$1,814.

In February 2021, the Trust entered into a software subscription services agreement for a five-year term with annual payments of \$15,500 USD. The Trust records foreign currency transactions at the spot rate in effect as of the transaction date.

11. Comparative figures

The financial statements for the year ended December 31, 2021 were audited by another practitioner and are presented for comparative purposes only.

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

12. 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.

EDUCATIONMATTERS, CALGARY'S TRUST FOR PUBLIC EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

12. Financial instruments, continued

(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) Credit risk

Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The financial instruments that potentially subject the Trust to significant concentration of credit risk primarily consist of cash and cash equivalents and investments.

(c) 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.

Appendix VIII – USIC

Urban Schools Insurance Consortium

Management Accounts for the period ended 31 August 2023

Urban Schools Insurance Consortium

1

Contents

Statement of Income	2
Statement of Financial Position	3
Statement of Changes in Subscriber's Surplus	4

Statement of Income

For the period ended August 31, 2023
Expressed in Canadian dollars

		YTD Aug 31, 2023	31 Dec 22
		\$	\$
Insurance service result	Note		
Insurance revenue	1	5,286,664	7,899,069
Insurance service expenses	2	(3,481,303)	(11,142,762)
		<u>1,805,361</u>	<u>(3,243,694)</u>
Other income			
Interest income	3	1,056,130	(1,705,386)
Commissions	4	770,337	1,091,274
Total other income		<u>1,826,467</u>	<u>(614,112)</u>
Net insurance finance expenses			
Finance income/(expenses) from insurance contracts issued	5	(157,685)	(210,834)
		<u>(157,685)</u>	<u>(210,834)</u>
Other expenses			
Professional and management fees	6	(320,922)	(754,387)
General and administrative expenses	7	(1,613)	(42,554)
Total other expenses		<u>(322,535)</u>	<u>(796,941)</u>
Profit for the period		3,151,608	(4,865,582)
Balance brought forward		6,566,190	11,431,770
Balance carried forward		<u><u>9,717,798</u></u>	<u><u>6,566,188</u></u>

Statement of Financial Position

As at August 31 2023

Expressed in Canadian dollars

	Notes	31 Aug 23 \$	31 Dec 22 \$
Assets			
Cash at bank	8	2,718,320	10,059,561
Investments	9	27,316,405	25,334,114
Other receivables	10	151,524	1,329,858
Total assets		<u>30,186,249</u>	<u>36,723,533</u>
Liabilities			
Liability for incurred claims	11	17,356,442	18,312,752
Liability for remaining coverage	11	2,438,045	10,104,372
Other payables	12	192,573	1,258,829
Total liabilities		<u>19,987,060</u>	<u>29,675,952</u>
Net assets		<u>10,199,189</u>	<u>7,047,581</u>
		-	-
Subscriber's surplus			
Subscribers' contributions	13	481,391	481,391
Retained earnings		9,717,798	6,566,190
Total Subscriber's surplus		<u>10,199,189</u>	<u>7,047,581</u>

Statement of Changes in Subscriber's Surplus

For the period ended August 31, 2023
Expressed in Canadian dollars

	31 Aug 23	31 Dec 22
	CAD	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	6,566,190	11,431,770
Profit/(Loss) for the period	3,151,608	(4,865,580)
Balance at end of the year	<u>9,717,798</u>	<u>6,566,190</u>

Management Accounts Notes

For the period ended August 31, 2023

Expressed in Canadian dollars

	31 Aug 23 \$	31 Dec 22 \$
1 Insurance revenue		
Insurance revenue from contracts measured under Premium Allocation Approach	5,286,664	7,899,068
Total insurance revenue	<u>5,286,664</u>	<u>7,899,068</u>
2 Insurance service expenses		
Incurred claims and other directly attributable expenses	-	-
Changes that relate to past service - adjustments to the Liability for Incurred Claims	(5,713,589)	(9,379,161)
Losses on onerous contracts and reversal of those losses	2,233,236	(1,447,825)
Insurance acquisition cash flows amortisation	(949)	(315,776)
Total insurance service expenses	<u>(3,481,303)</u>	<u>(11,142,762)</u>
3 Interest income		
Bank interest received	(156,318)	(61,956)
Gain/Loss on Investment	(281,891)	2,556,171
Interest Income - investments	(617,921)	(788,829)
	<u>(1,056,130)</u>	<u>1,705,386</u>
4 Commission Income	<u>(770,337)</u>	<u>(1,091,274)</u>
5 Finance income (expenses) from insurance contracts issued		
Interest accreted	(119,417)	
Effect of changes in interest rates and other financial assumptions	(38,268)	(210,834)
Foreign exchange differences	-	-
Finance income from insurance contracts issued	<u>(157,685)</u>	<u>(210,834)</u>
6 Professional and management fees		
Management fees	49,219	77,438
Audit fees	-	31,238
Actuarial fees	-	63,590
Consulting fees	213,244	471,209
Claim Management System	58,459	70,172
Legal fees	-	23,100
Director and officer insurance	-	17,640
	<u>320,922</u>	<u>754,387</u>
7 General and administrative expenses		
Statutory fees	-	1,388
Office & IT	1,045	1,869
Travel, Meeting and Misc. Expense	43	38,552
Bank charges	525	745
	<u>1,613</u>	<u>42,554</u>

8 Cash and cash equivalents

Scotia Calgary	2,598,019	8,742,872
Cash - Crawford held in trust	112,696	193,728
Cash - Wood Gundy	7,605	1,122,961
Cash High Interest Savings - Wood Gundy	-	-
	<u>2,718,320</u>	<u>10,059,561</u>

9 Investments

Marketable Securities	27,316,405	25,334,114
	<u>27,316,405</u>	<u>25,334,114</u>

10 Other receivables

Prepaid Claims Mgmt System	-	55,725
Commission Receivable	-	1,155,488
Accrued interest	151,524	118,646
	<u>151,524</u>	<u>1,329,858</u>

11 Insurance Contract Liabilities

Liability for Remaining Coverage under Premium Allocation Approach	(1,321,428)	(6,754,519)
Liability for Remaining Coverage - Loss Component	(1,116,617)	(3,349,853)
Liability for Incurred Claims - Present Value of Cash Flows	(17,063,358)	(18,124,115)
Liability for Incurred Claims - Risk Adjustment	(293,084)	(188,637)
	<u>(19,794,487)</u>	<u>(28,417,123)</u>

12 Other payables

Audit fees	-	31,238
Deferred Revenue	192,573	962,906
Actuarial fees	-	33,256
Brokerage and Attorney in Fact fees	-	230,431
Travel, meeting & miscellaneous expenses	-	998
	<u>192,573</u>	<u>1,258,829</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 (Loss) Income
Expressed in Canadian dollars

	2022/23	Policy Year 2021/22	Prior	8 months August 31, 2023	2021/22	Policy Year 2020/21	Prior	8 months August 31, 2022	Variance
Underwriting income									
Gross premiums written	\$ 28,471	\$ -	\$ -	\$ 28,471	\$ -	\$ -	\$ -	\$ -	\$ 28,471
Change in unearned premium reserve	5,258,193	-	-	5,258,193	5,266,666	-	-	5,266,666	(8,473)
Premiums earned	5,286,664	-	-	5,286,664	5,266,666	-	-	5,266,666	19,998
Underwriting expenses									
Losses paid	72,144	5,568,747	1,186,695	6,827,586	881,255	515,523	459,500	1,856,278	4,971,308
Change in outstanding loss reserves	1,987,358	(5,646,311)	(1,608,892)	(5,267,845)	3,407,456	(619,138)	2,552	2,790,870	(8,058,715)
Change in incurred but not reported reserves	6,085,540	(1,521,612)	(410,080)	4,153,848	2,725,803	-	-	2,725,803	1,428,045
Finance expense from insurance contracts issued	157,685	-	-	157,685	-	-	-	-	157,685
Losses incurred	8,302,727	(1,599,176)	(832,277)	5,871,274	7,014,514	(103,615)	462,052	7,372,951	(1,501,677)
Change in premium deficiency reserve	(2,233,235)	-	-	(2,233,235)	(963,545)	-	-	(963,545)	(1,269,690)
Premium taxes	949	-	-	949	-	-	-	-	949
	6,070,441	(1,599,176)	(832,277)	3,638,988	6,050,969	(103,615)	462,052	6,409,406	(2,770,418)
Net underwriting (loss) income	(783,777)	1,599,176	832,277	1,647,676	(784,303)	103,615	(462,052)	(1,142,740)	2,790,416
Other income	770,337	-	-	770,337	718,954	-	-	718,954	51,383
Interest income				774,239				516,278	257,961
Realized gains (losses) on investments				(37,082)				13,131	(50,213)
Unrealized gains (losses) on investments				318,973				(2,578,629)	2,897,602
				1,056,130				(2,049,220)	3,105,350
General and administrative expenses				322,535				432,065	109,530
Net comprehensive income (loss)				\$ 3,151,608				\$ (2,905,071)	\$ 6,056,679

Commentary:

- Premiums are earned evenly over policy term therefore impact will be largely reflected in 2023 operating results. Earned premiums are higher over prior year due to additional property premiums written.
- 2022 premium taxes fully expensed at December 31, 2022 due to premium deficiency - three schools added on property so small amount of premium tax expensed in 2023.
- Losses incurred have decreased over prior year. IBNR has been reduced on the 2020/21 and 2021/22 policy years based on claims paid and remaining OSLR. Can also look at losses by policy year:
 - (a) Loss experience during the 2023 fiscal year on the policy issued 2021 and prior is a reduction of \$2.4M versus \$7.4M of losses recognized in the prior year for the same policy periods.
 - (b) 2022/23 policy (policy-in-force during most of the 2023 fiscal year) has \$8.3M in loss incurred based on paid claims, OSLR and estimated IBNR to August 31, 2023. There are currently 11 open claims on this policy year.
- Other income represents Marsh's commissions on non-USIC placements. Increase in 2022 due to hardening insurance market and higher premiums, therefore, higher commissions.
- Investment income increased by \$3.1M over same period last year including unrealized gains of \$2.9M.
- G&A lower than budget as expenses are being recognized when paid under IFRS 17.

URBAN SCHOOLS INSURANCE CONSORTIUM
Calculation of Share of Consortium Pool Equity

as at August 31, 2023

Member	Percentage Share at Dec/22	Share of Equity at 31/12/22 (Note)	New Equity Balance	Percentage Share at Aug 31/23
Calgary Board of Education	33.9077%	2,389,677	3,487,777	34.1966%
Calgary Roman Catholic	12.4160%	875,028	1,225,777	12.0184%
Edmonton Public Schools	24.7664%	1,745,432	2,517,320	24.6816%
Fort McMurray S.D. No. 2833	2.0873%	147,107	245,151	2.4036%
Grande Prairie S.D. No. 2357	2.3474%	165,436	268,497	2.6325%
Grande Prairie Roman Catholic	1.0955%	77,209	142,403	1.3962%
Holy Spirit Roman Catholic	1.6327%	115,066	168,989	1.6569%
Lethbridge S.D. No. 51	2.5436%	179,264	266,795	2.6158%
Medicine Hat S.D. No. 76	2.3548%	165,953	223,939	2.1957%
Medicine Hat Catholic	1.2021%	84,720	109,566	1.0743%
Red Deer S.D. No. 104	2.8988%	204,294	313,510	3.0739%
Red Deer Catholic	2.0686%	145,783	201,612	1.9767%
Rocky View Schools (RVS)	8.5394%	601,823	814,487	7.9858%
St. Albert P.S.D. No. 5565	2.1396%	150,789	213,366	2.0920%
TOTAL	100.0000%	7,047,581	10,199,189	100.0000%

**AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2023**
[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. Laura Hack

Name

Signature

SUPERINTENDENT

Mr. Gary Strother

Name

Signature

SECRETARY-TREASURER OR TREASURER

Mr. Bradley Grundy

Name

Signature

Board-approved Release Date

c.c. **ALBERTA EDUCATION, Financial Reporting & Accountability Branch**
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STATEMENT OF FINANCIAL POSITION
As at August 31, 2023 (in dollars)

		2023	2022 Restated
FINANCIAL ASSETS			
Cash and cash equivalents	(Schedule 5; Note 4)	\$ 182,183,000	\$ 208,831,000
Accounts receivable (net after allowances)	(Note 5)	\$ 32,411,000	\$ 8,818,000
Portfolio investments			
Operating	(Schedule 5)	\$ 14,522,000	\$ 14,896,000
Endowments	(Schedules 1 & 5)	\$ 9,001,000	\$ 7,861,000
Inventories for resale		\$ -	\$ -
Other financial assets			
Total financial assets		\$ 238,117,000	\$ 240,406,000
LIABILITIES			
Bank indebtedness	(Note 4)	\$ -	\$ -
Accounts payable and accrued liabilities	(Note 8)	\$ 102,935,000	\$ 118,113,000
Unspent deferred contributions	(Schedule 2)	\$ 26,968,000	\$ 34,153,000
Employee future benefits liabilities	(Note 9)	\$ 23,236,000	\$ 24,749,000
Asset retirement obligations and environmental liabilities	(Note 10)	\$ 151,548,000	\$ 156,639,000
Other liabilities		\$ -	\$ -
Debt			
Unsupported: Debentures		\$ -	\$ -
Mortgages and capital loans		\$ -	\$ -
Capital leases	(Note 11)	\$ 13,088,000	\$ 13,920,000
Total liabilities		\$ 317,775,000	\$ 347,574,000
Net financial assets		\$ (79,658,000)	\$ (107,168,000)
NON-FINANCIAL ASSETS			
Tangible capital assets	(Schedule 6)	\$ 1,476,647,000	\$ 1,384,872,000
Inventory of supplies		\$ -	\$ -
Prepaid expenses	(Note 6)	\$ 16,837,000	\$ 18,606,000
Other non-financial assets		\$ -	\$ -
Total non-financial assets		\$ 1,493,484,000	\$ 1,403,478,000
Net assets before spent deferred capital contributions		\$ 1,413,826,000	\$ 1,296,310,000
Spent deferred capital contributions	(Schedule 2)	\$ 1,273,245,000	\$ 1,192,409,000
Net assets		\$ 140,581,000	\$ 103,901,000
Net assets	(Note 12)		
Accumulated surplus (deficit)	(Schedule 1)	\$ 139,600,000	\$ 103,173,000
Accumulated remeasurement gains (losses)		\$ 981,000	\$ 728,000
		\$ 140,581,000	\$ 103,901,000
Contractual rights	(Note 7)		
Contingent assets			
Contractual obligations	(Note 16)		
Contingent liabilities	(Note 16)		

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

STATEMENT OF OPERATIONS
For the Year Ended August 31, 2023 (in dollars)

	Budget 2023	Actual 2023	Actual 2022 Restated
REVENUES			
Government of Alberta	\$ 1,288,174,000	\$ 1,345,604,000	\$ 1,301,210,000
Federal Government and other government grants	\$ 631,000	\$ 1,285,000	\$ 1,081,000
Property taxes	\$ -	\$ -	\$ -
Fees (Schedule 9)	\$ 46,099,000	\$ 49,462,000	\$ 28,869,000
Sales of services and products	\$ 16,789,000	\$ 18,792,000	\$ 16,403,000
Investment income	\$ 3,682,000	\$ 9,244,000	\$ 2,309,000
Donations and other contributions	\$ 10,751,000	\$ 9,653,000	\$ 6,818,000
Other revenue (Note 18)	\$ 4,972,000	\$ 39,008,000	\$ 3,011,000
Total revenues	\$ 1,371,098,000	\$ 1,473,048,000	\$ 1,359,701,000
EXPENSES			
Instruction - ECS	\$ 37,220,000	\$ 35,763,000	\$ 35,592,000
Instruction - Grades 1 to 12	\$ 1,042,524,000	\$ 1,095,552,000	\$ 1,038,691,000
Operations and maintenance (Schedule 4)	\$ 181,066,000	\$ 191,508,000	\$ 192,188,000
Transportation	\$ 43,992,000	\$ 44,845,000	\$ 39,236,000
System administration	\$ 41,362,000	\$ 40,433,000	\$ 41,482,000
External services	\$ 28,089,000	\$ 28,520,000	\$ 26,337,000
Total expenses	\$ 1,374,253,000	\$ 1,436,621,000	\$ 1,373,526,000
Annual operating surplus (deficit)	\$ (3,155,000)	\$ 36,427,000	\$ (13,825,000)
Endowment contributions and reinvested income	\$ -	\$ -	\$ -
Annual surplus (deficit)	\$ (3,155,000)	\$ 36,427,000	\$ (13,825,000)
Accumulated surplus (deficit) at beginning of year	\$ 103,173,000	\$ 103,173,000	\$ 116,998,000
Accumulated surplus (deficit) at end of year	\$ 100,018,000	\$ 139,600,000	\$ 103,173,000

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

STATEMENT OF CASH FLOWS
For the Year Ended August 31, 2023 (in dollars)

	2023	2022 Restated
CASH FLOWS FROM:		
A. OPERATING TRANSACTIONS		
Annual surplus (deficit)	\$ 36,427,000	\$ (13,825,000)
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	\$ 81,227,000	\$ 80,632,000
Net (gain)/loss on disposal of tangible capital assets	\$ (30,031,000)	\$ (348,000)
Transfer of tangible capital assets (from)/to other entities	\$ 10,804,000	\$ 699,000
(Gain)/Loss on sale of portfolio investments	\$ -	\$ -
Spent deferred capital recognized as revenue	\$ (55,220,000)	\$ (54,418,000)
Deferred capital revenue write-down / adjustment	\$ -	\$ -
Increase/(Decrease) in employee future benefit liabilities	\$ (1,513,000)	\$ (143,000)
Donations in kind	\$ -	\$ -
	\$ -	
	\$ 41,694,000	\$ 12,597,000
(Increase)/Decrease in accounts receivable	\$ (23,593,000)	\$ 23,697,000
(Increase)/Decrease in inventories for resale	\$ -	\$ -
(Increase)/Decrease in other financial assets	\$ -	\$ -
(Increase)/Decrease in inventory of supplies	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ 1,769,000	\$ 1,433,000
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Increase/(Decrease) in accounts payable, accrued and other liabilities	\$ (15,178,000)	\$ (397,000)
Increase/(Decrease) in unspent deferred contributions	\$ (9,008,000)	\$ (11,477,000)
Increase/(Decrease) in asset retirement obligations and environmental liabilities	\$ (5,091,000)	\$ -
Other (Rounding)		\$ -
Total cash flows from operating transactions	\$ (9,407,000)	\$ 25,853,000
B. CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	\$ (75,667,000)	\$ (63,792,000)
Net proceeds from disposal of unsupported capital assets	\$ 30,363,000	\$ 51,000
All transferred assets	\$ -	\$ -
Total cash flows from capital transactions	\$ (45,304,000)	\$ (63,741,000)
C. INVESTING TRANSACTIONS		
Purchases of portfolio investments	\$ (4,726,000)	\$ (4,626,000)
Proceeds on sale of portfolio investments	\$ 3,961,000	\$ 5,027,000
Other (Describe)	\$ -	\$ -
Net remeasurement gains for the year	\$ 254,000	\$ (1,201,000)
Total cash flows from investing transactions	\$ (511,000)	\$ (800,000)
D. FINANCING TRANSACTIONS		
Debt issuances	\$ -	\$ -
Debt repayments	\$ -	\$ -
Increase (decrease) in spent deferred capital contributions	\$ 18,602,000	\$ 42,079,000
Capital lease issuances	\$ 2,560,000	\$ 2,676,000
Capital lease payments	\$ (3,392,000)	\$ (2,538,000)
0	\$ -	\$ -
To match increase in spent deferred capital contributions to financial statements	\$ 10,804,000	\$ 1,146,000
Total cash flows from financing transactions	\$ 28,574,000	\$ 43,363,000
Increase (decrease) in cash and cash equivalents	\$ (26,648,000)	\$ 4,675,000
Cash and cash equivalents, at beginning of year	\$ 208,831,000	\$ 204,156,000
Cash and cash equivalents, at end of year	\$ 182,183,000	\$ 208,831,000

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, 2023 (in dollars)

	Budget 2023	2023	2022 Restated
Annual surplus (deficit)	\$ (3,155,000)	\$ 36,427,000	\$ (13,825,000)
Effect of changes in tangible capital assets			
Acquisition of tangible capital assets	\$ (25,830,000)	\$ (75,667,000)	\$ (216,342,000)
Amortization of tangible capital assets	\$ 85,629,000	\$ 81,227,000	\$ 80,632,000
Net (gain)/loss on disposal of tangible capital assets	\$ -	\$ (30,031,000)	\$ (348,000)
Net proceeds from disposal of unsupported capital assets	\$ -	\$ 30,365,000	\$ 51,000
Write-down carrying value of tangible capital assets	\$ -	\$ -	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ (106,650,000)	\$ (35,816,000)
Other changes Transfer	\$ -	\$ 10,804,000	\$ 3,123,000
Total effect of changes in tangible capital assets	\$ 59,799,000	\$ (89,952,000)	\$ (168,700,000)
Acquisition of inventory of supplies	\$ -	\$ -	\$ -
Consumption of inventory of supplies	\$ -	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ -	\$ 1,769,000	\$ 1,433,000
(Increase)/Decrease in other non-financial assets	\$ -	\$ -	\$ -
Net remeasurement gains and (losses)	\$ -	\$ 253,000	\$ (1,200,000)
Change in spent deferred capital contributions (Schedule 2)		\$ 80,836,000	\$ 24,176,000
Other changes UDCC cleanup	\$ -	\$ (1,823,000)	\$ -
Increase (decrease) in net financial assets	\$ 56,644,000	\$ 27,510,000	\$ (158,116,000)
Net financial assets at beginning of year	\$ (107,168,000)	\$ (107,168,000)	\$ 50,948,000
Net financial assets at end of year	\$ (50,524,000)	\$ (79,658,000)	\$ (107,168,000)

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, 2023 (in dollars)

	2023	2022 Restated
Annual surplus (deficit)	\$ 36,427,000	\$ (13,825,000)
Effect of changes in tangible capital assets		
Acquisition of tangible capital assets	\$ (75,667,000)	\$ (216,342,000)
Amortization of tangible capital assets	\$ 81,227,000	\$ 80,632,000
Net (gain)/loss on disposal of tangible capital assets	\$ (30,031,000)	\$ (348,000)
Net proceeds from disposal of unsupported capital assets	\$ 30,365,000	\$ 51,000
Write-down carrying value of tangible capital assets	\$ -	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ (106,650,000)	\$ (35,816,000)
Other changes Transfer	\$ 10,804,000	\$ 3,123,000
Total effect of changes in tangible capital assets	\$ (89,952,000)	\$ (168,700,000)
Acquisition of inventory of supplies	\$ -	\$ -
Consumption of inventory of supplies	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ 1,769,000	\$ 1,433,000
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Net remeasurement gains and (losses)	\$ 253,000	\$ (1,200,000)
Change in spent deferred capital contributions (Schedule 2)	\$ 80,836,000	\$ 24,176,000
Other changes UDCC cleanup	\$ (1,823,000)	\$ -
Increase (decrease) in net financial assets	\$ 27,510,000	\$ (158,116,000)
Net financial assets at beginning of year	\$ (107,168,000)	\$ 50,948,000
Net financial assets at end of year	\$ (79,658,000)	\$ (107,168,000)

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

STATEMENT OF REMEASUREMENT GAINS AND LOSSES
For the Year Ended August 31, 2023 (in dollars)

	2023	2022
Unrealized gains (losses) attributable to:		
Portfolio investments	\$ 281,000	\$ (1,128,000)
	\$ -	\$ -
Foreign Currency Translation	\$ (28,000)	\$ (72,000)
Amounts reclassified to the statement of operations:		
Portfolio investments	\$ -	\$ -
	\$ -	\$ -
Foreign Currency Translation	\$ -	\$ -
Other Adjustment (Describe)	\$ -	\$ -
Net remeasurement gains (losses) for the year	\$ 253,000	\$ (1,200,000)
Accumulated remeasurement gains (losses) at beginning of year	\$ 728,000	\$ 1,928,000
Accumulated remeasurement gains (losses) at end of year	\$ 981,000	\$ 728,000

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

SCHEDULE 1

**SCHEDULE OF NET ASSETS
For the Year Ended August 31, 2023 (in dollars)**

	NET ASSETS	ACCUMULATED REMEASUREMENT GAINS (LOSSES)	ACCUMULATED SURPLUS (DEFICIT)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES
Balance at August 31, 2022	\$ 204,491,000	\$ 728,000	\$ 203,763,000	\$ 123,803,000	\$ 4,813,000	\$ (12,163,000)	\$ 37,429,000	\$ 49,881,000
Prior period adjustments:								
Asset retirement obligation - TCA amortization	\$ (100,590,000)	\$ -	\$ (100,590,000)	\$ 49,982,000	\$ -	\$ (150,572,000)	\$ -	\$ -
Asset retirement obligation	\$ -	\$ -	\$ -	\$ (150,572,000)	\$ -	\$ 150,572,000	\$ -	\$ -
Adjusted Balance, August 31, 2022	\$ 103,901,000	\$ 728,000	\$ 103,173,000	\$ 23,213,000	\$ 4,813,000	\$ (12,163,000)	\$ 37,429,000	\$ 49,881,000
Operating surplus (deficit)	\$ 36,427,000	\$ -	\$ 36,427,000	\$ -	\$ -	\$ 36,427,000	\$ -	\$ -
Board funded tangible capital asset additions	\$ -	\$ -	\$ -	\$ 35,598,000	\$ -	\$ (9,574,000)	\$ -	\$ (26,024,000)
Board funded ARO tangible capital asset additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal of unsupported or board funded portion of supported tangible capital assets	\$ -	\$ -	\$ -	\$ (108,000)	\$ -	\$ 108,000	\$ -	\$ -
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	\$ 253,000	\$ 253,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Endowment expenses & disbursements	\$ -	\$ -	\$ -	\$ -	\$ 393,000	\$ (393,000)	\$ -	\$ -
Endowment contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reinvested endowment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct credits to accumulated surplus (Describe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets	\$ -	\$ -	\$ -	\$ (78,328,000)	\$ -	\$ 78,328,000	\$ -	\$ -
Amortization of ARO tangible capital assets	\$ -	\$ -	\$ -	\$ (2,899,000)	\$ -	\$ 2,899,000	\$ -	\$ -
Board funded ARO liabilities - recognition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board funded ARO liabilities - remediation	\$ -	\$ -	\$ -	\$ 5,131,000	\$ -	\$ (5,131,000)	\$ -	\$ -
Capital revenue recognized	\$ -	\$ -	\$ -	\$ 55,220,000	\$ -	\$ (55,220,000)	\$ -	\$ -
Debt principal repayments (unsupported)	\$ -	\$ -	\$ -	\$ 3,392,000	\$ -	\$ (3,392,000)	\$ -	\$ -
Additional capital debt or capital leases	\$ -	\$ -	\$ -	\$ (2,560,000)	\$ -	\$ 2,560,000	\$ -	\$ -
Net transfers to operating reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,567,000)	\$ 8,567,000	\$ -
Net transfers from operating reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,141,000	\$ (8,141,000)	\$ -
Net transfers to capital reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (25,234,000)	\$ -	\$ 25,234,000
Net transfers from capital reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from disposal of properties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (29,896,000)	\$ -	\$ 29,896,000
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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

SCHEDULE 1

SCHEDULE OF NET ASSETS
For the Year Ended August 31, 2023 (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, 2022	\$ 43,931,000	\$ 6,105,000	\$ -	\$ 42,918,000	\$ (9,664,000)	\$ 858,000	\$ 3,162,000	\$ -	\$ -	\$ -
Prior period adjustments:										
Asset retirement obligation - TCA amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Asset retirement obligation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2022	\$ 43,931,000	\$ 6,105,000	\$ -	\$ 42,918,000	\$ (9,664,000)	\$ 858,000	\$ 3,162,000	\$ -	\$ -	\$ -
Operating surplus (deficit)										
Board funded tangible capital asset additions	\$ -	\$ (6,536,000)	\$ -	\$ (18,630,000)	\$ -	\$ (858,000)	\$ -	\$ -	\$ -	\$ -
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	\$ 3,690,000		\$ 103,000		\$ 3,175,000		\$ 1,599,000		\$ -	
Net transfers from operating reserves	\$ (4,479,000)		\$ -		\$ (500,000)		\$ (3,162,000)		\$ -	
Net transfers to capital reserves		\$ 18,783,000		\$ 6,417,000		\$ 34,000		\$ -		\$ -
Net transfers from capital reserves		\$ -		\$ -		\$ -		\$ -		\$ -
Proceeds from disposal of properties	\$ -	\$ 29,896,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2023	\$ 43,142,000	\$ 48,248,000	\$ 103,000	\$ 30,705,000	\$ (6,989,000)	\$ 34,000	\$ 1,599,000	\$ -	\$ -	\$ -

SCHEDULE 2

SCHEDULE OF DEFERRED CONTRIBUTIONS
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)
For the Year Ended August 31, 2023 (in dollars)

	Alberta Education Safe Return to Class/Safe					Other GoA Ministries				
	IMR	CMR	Indoor Air	Others	Total Education	Alberta Infrastructure	Children's Services	Health	Other GOA Ministries	Total Other GoA Ministries
Deferred Operating Contributions (DOC)										
Balance at August 31, 2022	\$ 12,837,000	\$ -	\$ 394,000	\$ 6,064,000	\$ 19,295,000	\$ -	\$ -	\$ -	\$ -	\$ -
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2022	\$ 12,837,000	\$ -	\$ 394,000	\$ 6,064,000	\$ 19,295,000	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year (excluding investment income)	\$ 17,025,000	\$ -	\$ -	\$ 22,168,000	\$ 39,193,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ (11,331,000)	\$ -	\$ (347,000)	\$ (21,624,000)	\$ (33,302,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ 1,076,000	\$ -	\$ -	\$ -	\$ 1,076,000	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ (15,362,000)	\$ -	\$ -	\$ -	\$ (15,362,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2023	\$ 4,245,000	\$ -	\$ 47,000	\$ 6,608,000	\$ 10,900,000	\$ -	\$ -	\$ -	\$ -	\$ -
Unspent Deferred Capital Contributions (UDCC)										
Balance at August 31, 2022	\$ -	\$ 6,801,000	\$ -	\$ 748,000	\$ 7,549,000	\$ 6,428,000	\$ -	\$ -	\$ -	\$ 6,428,000
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2022	\$ -	\$ 6,801,000	\$ -	\$ 748,000	\$ 7,549,000	\$ 6,428,000	\$ -	\$ -	\$ -	\$ 6,428,000
Received during the year (excluding investment income)	\$ -	\$ 10,760,000	\$ -	\$ 2,624,000	\$ 13,384,000	\$ 2,303,000	\$ -	\$ -	\$ -	\$ 2,303,000
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ 426,000	\$ -	\$ -	\$ 426,000	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ (8,942,000)	\$ -	\$ (365,000)	\$ (9,307,000)	\$ (4,737,000)	\$ -	\$ -	\$ -	\$ (4,737,000)
Transferred (to) from others - please explain: Clean up of UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,618,000)	\$ -	\$ -	\$ -	\$ (1,618,000)
UDCC closing balance at August 31, 2023	\$ -	\$ 9,045,000	\$ -	\$ 3,007,000	\$ 12,052,000	\$ 2,376,000	\$ -	\$ -	\$ -	\$ 2,376,000
Total Unspent Deferred Contributions at August 31, 2023	\$ 4,245,000	\$ 9,045,000	\$ 47,000	\$ 9,615,000	\$ 22,952,000	\$ 2,376,000	\$ -	\$ -	\$ -	\$ 2,376,000
Spent Deferred Capital Contributions (SDCC)										
Balance at August 31, 2022	\$ 74,068,000	\$ 52,345,000	\$ 4,393,000	\$ 3,629,000	\$ 134,435,000	\$ 1,055,459,000	\$ -	\$ -	\$ -	\$ 1,055,459,000
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2022	\$ 74,068,000	\$ 52,345,000	\$ 4,393,000	\$ 3,629,000	\$ 134,435,000	\$ 1,055,459,000	\$ -	\$ -	\$ -	\$ 1,055,459,000
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,650,000	\$ -	\$ -	\$ -	\$ 106,650,000
Transferred from DOC	\$ 15,362,000	\$ -	\$ -	\$ -	\$ 15,362,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from UDCC	\$ -	\$ 8,942,000	\$ -	\$ 365,000	\$ 9,307,000	\$ 4,737,000	\$ -	\$ -	\$ -	\$ 4,737,000
Amounts recognized as revenue (Amortization of SDCC)	\$ (4,470,000)	\$ (2,476,000)	\$ (1,465,000)	\$ (86,000)	\$ (8,497,000)	\$ (46,452,000)	\$ -	\$ -	\$ -	\$ (46,452,000)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDCC closing 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

	Other Sources			Total other sources	Total
	Gov't of Canada	Donations and grants from others	Other		
Deferred Operating Contributions (DOC)					
Balance at August 31, 2022	\$ -	\$ 819,000	\$ 62,000	\$ 881,000	\$ 20,176,000
Prior period adjustments - please explain:	-	-	-	\$ -	\$ -
Adjusted ending balance August 31, 2022	\$ -	\$ 819,000	\$ 62,000	\$ 881,000	\$ 20,176,000
Received during the year (excluding investment income)	\$ -	\$ 1,313,000	\$ -	\$ 1,313,000	\$ 40,506,000
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ (551,000)	\$ (3,000)	\$ (554,000)	\$ (33,856,000)
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ 1,076,000
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ (15,362,000)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2023	\$ -	\$ 1,581,000	\$ 59,000	\$ 1,640,000	\$ 12,540,000
Unspent Deferred Capital Contributions (UDCC)					
Balance at August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ 13,977,000
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ 13,977,000
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ 15,687,000
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ 426,000
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	\$ -	\$ -	\$ -	\$ -	\$ (14,044,000)
Transferred (to) from others - please explain: Clean up of UDCC	\$ -	\$ -	\$ -	\$ -	\$ (1,618,000)
UDCC closing balance at August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ 14,428,000
Total Unspent Deferred Contributions at August 31, 2023	\$ -	\$ 1,581,000	\$ 59,000	\$ 1,640,000	\$ 26,968,000
Spent Deferred Capital Contributions (SDCC)					
Balance at August 31, 2022	\$ -	\$ 2,515,000	\$ -	\$ 2,515,000	\$ 1,192,409,000
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2022	\$ -	\$ 2,515,000	\$ -	\$ 2,515,000	\$ 1,192,409,000
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects	\$ -	\$ -	\$ -	\$ -	\$ 106,650,000
Transferred from DOC	\$ -	\$ -	\$ -	\$ -	\$ 15,362,000
Transferred from UDCC	\$ -	\$ -	\$ -	\$ -	\$ 14,044,000
Amounts recognized as revenue (Amortization of SDCC)	\$ -	\$ (271,000)	\$ -	\$ (271,000)	\$ (55,220,000)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
SDCC closing balance at August 31, 2023	\$ -	\$ 2,244,000	\$ -	\$ 2,244,000	\$ 1,273,245,000

SCHEDULE OF PROGRAM OPERATIONS
For the Year Ended August 31, 2023 (in dollars)

2023

2022
Restated

	REVENUES		Instruction		Operations and		System		External		TOTAL	TOTAL
	ECS	Grades 1 - 12	Maintenance	Transportation	Administration	Services						
(1) Alberta Education	\$ 32,502,000	\$ 1,051,584,000	\$ 126,818,000	\$ 40,645,000	\$ 43,728,000	\$ -	\$ 1,295,277,000	\$ 1,239,191,000				
(2) Alberta Infrastructure	\$ -	\$ -	\$ 49,904,000	\$ -	\$ -	\$ -	\$ 49,904,000	\$ 53,512,000				
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,000	\$ 99,000	\$ 8,205,000				
(4) Federal Government and First Nations	\$ -	\$ 1,248,000	\$ -	\$ -	\$ 20,000	\$ 17,000	\$ 1,285,000	\$ 1,081,000				
(5) Other Alberta school authorities	\$ -	\$ 313,000	\$ 11,000	\$ -	\$ -	\$ -	\$ 324,000	\$ 302,000				
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
(9) Fees	\$ 185,000	\$ 26,560,000	\$ -	\$ 5,798,000	\$ -	\$ 16,919,000	\$ 49,462,000	\$ 28,869,000				
(10) Sales of services and products	\$ -	\$ 10,021,000	\$ 173,000	\$ -	\$ 168,000	\$ 8,430,000	\$ 18,792,000	\$ 16,403,000				
(11) Investment income	\$ -	\$ 1,522,000	\$ -	\$ -	\$ 7,722,000	\$ -	\$ 9,244,000	\$ 2,309,000				
(12) Gifts and donations	\$ -	\$ 8,158,000	\$ 271,000	\$ -	\$ -	\$ -	\$ 8,429,000	\$ 5,805,000				
(13) Rental of facilities	\$ -	\$ -	\$ 358,000	\$ -	\$ 358,000	\$ 2,840,000	\$ 3,556,000	\$ 2,140,000				
(14) Fundraising	\$ -	\$ 1,224,000	\$ -	\$ -	\$ -	\$ -	\$ 1,224,000	\$ 1,013,000				
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ 30,031,000	\$ -	\$ -	\$ -	\$ 30,031,000	\$ 348,000				
(16) Other	\$ -	\$ 330,000	\$ 5,091,000	\$ -	\$ -	\$ -	\$ 5,421,000	\$ 523,000				
(17) TOTAL REVENUES	\$ 32,687,000	\$ 1,100,960,000	\$ 212,657,000	\$ 46,443,000	\$ 51,996,000	\$ 28,305,000	\$ 1,473,048,000	\$ 1,359,701,000				
EXPENSES												
(18) Certificated salaries	\$ 23,648,000	\$ 673,116,000	\$ -	\$ -	\$ 826,000	\$ 4,066,000	\$ 701,656,000	\$ 673,954,000				
(19) Certificated benefits	\$ 3,311,000	\$ 158,049,000	\$ -	\$ -	\$ 125,000	\$ 513,000	\$ 161,998,000	\$ 153,453,000				
(20) Non-certificated salaries and wages	\$ 6,429,000	\$ 117,917,000	\$ 51,060,000	\$ 1,041,000	\$ 15,393,000	\$ 12,225,000	\$ 204,065,000	\$ 206,516,000				
(21) Non-certificated benefits	\$ 1,707,000	\$ 29,638,000	\$ 12,733,000	\$ 218,000	\$ 3,118,000	\$ 2,620,000	\$ 50,034,000	\$ 50,923,000				
(22) SUB - TOTAL	\$ 35,095,000	\$ 978,720,000	\$ 63,793,000	\$ 1,259,000	\$ 19,462,000	\$ 19,424,000	\$ 1,117,753,000	\$ 1,084,846,000				
(23) Services, contracts and supplies	\$ 195,000	\$ 98,301,000	\$ 64,607,000	\$ 42,133,000	\$ 19,164,000	\$ 4,770,000	\$ 229,170,000	\$ 202,636,000				
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 55,220,000	\$ -	\$ -	\$ -	\$ 55,220,000	\$ 54,418,000				
(25) Amortization of unsupported tangible capital assets	\$ -	\$ 13,981,000	\$ 7,377,000	\$ -	\$ 1,686,000	\$ 64,000	\$ 23,108,000	\$ 23,314,000				
(26) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
(27) Amortization of unsupported ARO tangible capital assets	\$ -	\$ 2,899,000	\$ -	\$ -	\$ -	\$ -	\$ 2,899,000	\$ 2,900,000				
(28) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
(29) Unsupported interest on capital debt	\$ -	\$ -	\$ 511,000	\$ -	\$ 53,000	\$ -	\$ 564,000	\$ 392,000				
(30) Other interest and finance charges	\$ -	\$ 871,000	\$ -	\$ 228,000	\$ 106,000	\$ 431,000	\$ 1,636,000	\$ 916,000				
(31) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
(32) Other expense	\$ 473,000	\$ 780,000	\$ -	\$ 1,225,000	\$ (38,000)	\$ 3,831,000	\$ 6,271,000	\$ 4,104,000				
(33) TOTAL EXPENSES	\$ 35,763,000	\$ 1,095,552,000	\$ 191,508,000	\$ 44,845,000	\$ 40,433,000	\$ 28,520,000	\$ 1,436,621,000	\$ 1,373,526,000				
(34) OPERATING SURPLUS (DEFICIT)	\$ (3,076,000)	\$ 5,408,000	\$ 21,149,000	\$ 1,598,000	\$ 11,563,000	\$ (215,000)	\$ 36,427,000	\$ (13,825,000)				

SCHEDULE OF OPERATIONS AND MAINTENANCE
For the Year Ended August 31, 2023 (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	2023 TOTAL Operations and Maintenance	2022 TOTAL Operations and Maintenance
Non-certificated salaries and wages	\$ 34,815,000	\$ 9,887,000	\$ -	\$ 1,939,000	\$ 4,419,000			\$ 51,060,000	\$ 56,429,000
Non-certificated benefits	\$ 9,303,000	\$ 2,282,000	\$ -	\$ 402,000	\$ 746,000			\$ 12,733,000	\$ 13,793,000
SUB-TOTAL REMUNERATION	\$ 44,118,000	\$ 12,169,000	\$ -	\$ 2,341,000	\$ 5,165,000			\$ 63,793,000	\$ 70,222,000
Supplies and services	\$ 6,871,000	\$ 5,832,000	\$ -	\$ 10,495,000	\$ 1,009,000			\$ 24,207,000	\$ 23,190,000
Electricity			\$ 15,027,000					\$ 15,027,000	\$ 13,440,000
Natural gas/heating fuel			\$ 10,009,000					\$ 10,009,000	\$ 8,728,000
Sewer and water			\$ 2,510,000					\$ 2,510,000	\$ 2,441,000
Telecommunications			\$ 1,064,000					\$ 1,064,000	\$ 1,160,000
Insurance					\$ 7,960,000			\$ 7,960,000	\$ 8,132,000
ASAP maintenance & renewal payments							\$ 3,513,000	\$ 3,513,000	\$ 3,872,000
Amortization of tangible capital assets									
Supported							\$ 55,220,000	\$ 55,220,000	\$ 54,418,000
Unsupported						\$ 7,377,000		\$ 7,377,000	\$ 5,900,000
TOTAL AMORTIZATION						\$ 7,377,000	\$ 55,220,000	\$ 62,597,000	\$ 60,318,000
Accretion expense						\$ -	\$ -	\$ -	\$ -
Interest on capital debt - Unsupported						\$ 511,000		\$ 511,000	\$ 368,000
Lease payments for facilities				\$ 317,000				\$ 317,000	\$ 317,000
Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Losses on disposal of capital assets						\$ -		\$ -	\$ -
TOTAL EXPENSES	\$ 50,989,000	\$ 18,001,000	\$ 28,610,000	\$ 13,153,000	\$ 14,134,000	\$ 7,888,000	\$ 58,733,000	\$ 191,508,000	\$ 192,188,000

SQUARE METRES

School buildings	1,523,542.6 (unaudited)	1,520,764.0
Non school buildings	44,687.9 (unaudited)	56,643.0

Notes:

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

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

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

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

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

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

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

SCHEDULE OF CASH, CASH EQUIVALENTS, AND PORTFOLIO INVESTMENTS
For the Year Ended August 31, 2023 (in dollars)

Cash & Cash Equivalents

	Average Effective (Market) Yield	2023		2022	
		Cost	Amortized Cost	Cost	Amortized Cost
Cash	4.40%	\$ -	\$ 182,032,000	\$ -	\$ 208,280,000
Cash equivalents					
Government of Canada, direct and	0.00%	-	-	-	-
Provincial, direct and guaranteed	0.00%	-	-	-	-
Corporate	0.00%	-	-	-	-
Other, including GIC's	0.92%	-	151,000	-	551,000
Total cash and cash equivalents		\$ -	\$ 182,183,000	\$ -	\$ 208,831,000

See Note 4 for additional detail.

Portfolio Investments

	Average Effective (Market) Yield	Investments Measured at Cost/Amortized Cost	2023 Investments Measured at Fair Value				Subtotal of Fair Value	Total	Book Value	Fair Value	Total
			Cost	Fair Value (Level 1)	Fair Value (Level 2)	Fair Value (Level 3)					
Interest-bearing securities											
Deposits and short-term securities	3.24%	\$ -	\$ 14,522,000	\$ 14,522,000	\$ -	\$ -	\$ 14,522,000	\$ 14,522,000	\$ 14,896,000	\$ 14,896,000	\$ 29,792,000
Bonds and mortgages	0.00%	-	-	-	-	-	-	-	-	-	-
	3.24%	-	14,522,000	14,522,000	-	-	14,522,000	14,522,000	14,896,000	14,896,000	29,792,000
Equities											
Canadian equities - public	3.61%	\$ -	\$ 6,985,000	\$ 9,001,000	\$ -	\$ -	\$ 9,001,000	\$ 9,001,000	\$ 6,126,000	\$ 7,861,000	\$ 13,987,000
Canadian equities - private	0.00%	-	-	-	-	-	-	-	-	-	-
Global developed equities	0.00%	-	-	-	-	-	-	-	-	-	-
Emerging markets equities	0.00%	-	-	-	-	-	-	-	-	-	-
Private equities	0.00%	-	-	-	-	-	-	-	-	-	-
Hedge funds	0.00%	-	-	-	-	-	-	-	-	-	-
	3.61%	-	6,985,000	9,001,000	-	-	9,001,000	9,001,000	6,126,000	7,861,000	13,987,000
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	3.38%	\$ -	\$ 21,507,000	\$ 23,523,000	\$ -	\$ -	\$ 23,523,000	\$ 23,523,000	\$ 21,022,000	\$ 22,757,000	\$ 43,779,000

See Note 7 for additional detail.

Portfolio investments

	Level 1	Level 2	Level 3	Total
Pooled investment funds	\$ 9,001,000	\$ -	\$ -	\$ 9,001,000

Portfolio Investments Measured at Fair Value

	Level 1	Level 2	Level 3	Total	2022 Total
Portfolio investments in equity instruments that are quoted in an active market.	\$ 23,523,000	\$ -	\$ -	\$ 23,523,000	\$ 22,757,000
Portfolio investments designated to their fair value category.	-	-	-	-	-
	\$ 23,523,000	\$ -	\$ -	\$ 23,523,000	\$ 22,757,000

Reconciliation of Portfolio Investments

Classified as Level 3	2023	2022
Opening balance	\$ -	\$ -
Purchases	-	-
Sales (excluding realized gains/losses)	-	-
Realized Gains (Losses)	-	-
Unrealized Gains/(Losses)	-	-
Transfer-in - please explain:	-	-
Transfer-out - please explain:	-	-
Ending balance	\$ -	\$ -

	2023	2022
Operating		
Cost	\$ 14,522,000	\$ 14,896,000
Unrealized gains and losses	-	-
	14,522,000	14,896,000
Endowments		
Cost	\$ 6,985,000	\$ 6,126,000
Unrealized gains and losses	2,016,000	1,735,000
Deferred revenue	-	-
	9,001,000	7,861,000
Total portfolio investments	\$ 23,523,000	\$ 22,757,000

Out of Balance

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

	2023	2022
Under 1 year	11.5%	11.0%
1 to 5 years	88.5%	89.0%
6 to 10 years	0.0%	0.0%
11 to 20 years	0.0%	0.0%
Over 20 years	0.0%	0.0%
	100.0%	100.0%

SCHEDULE 6

School Jurisdiction Code: **3030**

**SCHEDULE OF TANGIBLE CAPITAL ASSETS
For the Year Ended August 31, 2023 (in dollars)**

Tangible Capital Assets

	2023						2022	
	Land	Work In Progress*	Buildings**	Equipment	Vehicles	Computer Hardware & Software	Total	Total Restated
Estimated useful life			10-50 years	5-15 Years	5-10 Years	3-5 Years		
Historical cost								
Beginning of year	\$ 2,710,000	\$ 21,437,000	\$ 1,976,788,000	\$ 222,036,000	\$ 11,440,000	\$ 218,358,000	\$ 2,452,769,000	2,354,331,000
Prior period adjustments	-	-	150,572,000	-	-	-	150,572,000	150,572,000
Additions	2,253,000	62,002,000	109,214,000	-	-	-	173,469,000	99,162,000
Transfers in (out)	-	(74,720,000)	38,543,000	20,849,000	69,000	15,259,000	-	-
Less disposals including write-offs	(189,000)	-	(10,479,000)	(47,000)	(39,000)	(22,000)	(10,776,000)	(724,000)
Historical cost, August 31, 2023	\$ 4,774,000	\$ 8,719,000	\$ 2,264,638,000	\$ 242,838,000	\$ 11,470,000	\$ 233,595,000	\$ 2,766,034,000	\$ 2,603,341,000
Accumulated amortization								
Beginning of year	\$ -	\$ -	\$ 762,927,000	\$ 159,569,000	\$ 9,389,000	\$ 185,995,000	\$ 1,117,880,000	1,040,469,000
Prior period adjustments	-	-	100,590,000	-	-	-	100,590,000	100,590,000
Amortization	-	-	56,295,000	10,786,000	598,000	13,548,000	81,227,000	77,732,000
Other additions	-	-	-	-	-	-	-	-
Transfers in (out)	-	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	(10,202,000)	(47,000)	(39,000)	(22,000)	(10,310,000)	(321,000)
Accumulated amortization, August 31, 2023	\$ -	\$ -	\$ 909,610,000	\$ 170,308,000	\$ 9,948,000	\$ 199,521,000	\$ 1,289,387,000	\$ 1,218,470,000
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	
Net Book Value at August 31, 2022	\$ 2,710,000	\$ 21,437,000	\$ 1,263,844,000	\$ 62,467,000	\$ 2,051,000	\$ 32,363,000		\$ 1,384,872,000

	2023	2022
Total cost of assets under capital lease	\$ 55,595,000	\$ 53,031,000
Total amortization of assets under capital lease	\$ 29,995,000	\$ 27,167,000

Assets under capital lease includes building components (retrofit energy contracts) with a total cost of \$55,595,000 (2022 - \$53,031,000) and accumulated amortization of \$29,995,000 (2022 - \$27,167,000) under capital lease).

**Buildings include leasehold improvements with a total cost of \$nil (2022 - \$nil) and accumulated amortization of \$nil (2022 - \$nil) as well as site improvements with a total cost of \$222,686,580 (2022 - \$184,531,207) and accumulated amortization of \$43,926,886 (2022 - \$35,534,862). Buildings also include Asset Retirement Obligation additions of \$nil (2022 - \$154,312,000 revised estimate offset by building sale liability settlement \$3,940,000).

2023 beginning of year historical cost and accumulated amortization figures correspond to those presented in the prior year's financial statements for consistency with amounts filed with Alberta Education, which differ from the restated 2022 total ending historical cost and accumulated amortization figures.

The impact of adopting the PS 3280 Asset Retirement Obligation accounting standard (note 3) is reflected in the prior period adjustments rows for each of the years ended August 31, 2023 and 2022

SCHEDULE 7

School Jurisdiction Code: 3030

**SCHEDULE OF REMUNERATION AND MONETARY INCENTIVES
For the Year Ended August 31, 2023 (in dollars)**

Board Members:	FTE	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other Paid	Other Accrued Unpaid Benefits (1)	Expenses	
Laura Hack, Chair	1.00	\$55,211	\$3,537	\$8,633			\$1,731	\$4,499	
Susan Vukadinovic, Vice Chair	1.00	\$49,269	\$3,188	\$8,633			\$1,731	\$833	
Charlene May	1.00	\$46,115	\$3,005	\$8,633			\$1,731	\$3,328	
Dana Downey	1.00	\$45,173	\$2,948	\$8,633			\$1,731	\$4,938	
Marilyn Dennis	1.00	\$45,173	\$2,948	\$8,633			\$3,750	\$1,575	
Nancy Close	1.00	\$45,173	\$2,948	\$8,632			\$1,731	\$6,169	
Patricia Bolger	1.00	\$45,173	\$2,951	\$8,633			\$1,731	\$3,588	
	-	\$0	\$0	\$0			\$0	\$0	
	-	\$0	\$0	\$0			\$0	\$0	
	-	\$0	\$0	\$0			\$0	\$0	
	-	\$0	\$0	\$0			\$0	\$0	
	-	\$0	\$0	\$0			\$0	\$0	
	-	\$0	\$0	\$0			\$0	\$0	
Subtotal	7.00	\$331,287	\$21,525	\$60,430			\$14,136	\$24,930	
Name, Superintendent 1	Christopher Usih, Chief Superintendent	1.00	\$261,000	\$38,003	\$6,023	\$0	\$0	\$8,694	\$3,307
Name, Superintendent 2	Brad Grundy, Treasurer	1.00	\$240,815	\$36,471	\$8,031	\$0	\$0	\$57,298	\$5,220
Name, Superintendent 3	Patricia Minor, Secretary	1.00	\$141,793	\$29,272	\$0	\$0	\$0	\$15,129	\$0
Name, Treasurer 1	Superintendent, Certified	2.06	\$445,022	\$70,515	\$14,215	\$0	\$0	\$78,657	\$9,131
Name, Treasurer 2	Superintendent, Non-Certified	4.00	\$895,441	\$120,986	\$32,123	\$0	\$0	\$152,850	\$5,793
Name, Treasurer 3	Input Treasurer 3 name here	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name, Other	Input Other name and title here	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Certificated		\$700,949,885	\$161,638,421	\$0	\$0	\$143,125	\$0		
School based	6,707.00								
Non-School based	169.00								
Non-certificated		\$202,455,365	\$48,036,728	\$0	\$0	\$1,449,112	\$0		
Instructional	2,001.00								
Operations & Maintenance	811.00								
Transportation	11.00								
Other	409.00								
TOTALS	10,124.06	\$905,720,608	\$209,991,920	\$120,822	\$0	\$1,592,237	\$326,764	\$48,381	

SCHEDULE OF ASSET RETIREMENT OBLIGATIONS
For the Year Ended August 31, 2023 (in dollars)

Continuity of ARO (Liability) Balance

	2023					
(in dollars)	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
Opening Balance, Aug 31, 2022	\$ -	\$ 154,839,000	\$ -	\$ -	\$ -	\$ 154,839,000
Liability incurred from Sept. 1, 2022 to Aug. 31, 2023	-	-	-	-	-	-
Liability settled/extinguished from Sept. 1, 2022 to Aug. 31, 2023 - Alberta	-	-	-	-	-	-
Liability settled/extinguished from Sept 1., 2022 to Aug. 31, 2023 - Other	-	-	-	-	-	-
Accretion expense (only if Present Value technique is used)	-	-	-	-	-	-
Add/(Less): Revision in estimate Sept. 1, 2022 to Aug. 31, 2023	-	-	-	-	-	-
Reduction of liability resulting from disposals of assets Sept. 1, 2022 to Aug. 31, 2023	-	(5,091,000)	-	-	-	(5,091,000)
Balance, Aug. 31, 2023	\$ -	\$ 149,748,000	\$ -	\$ -	\$ -	\$ 149,748,000

	2022					
(in dollars)	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
Opening Balance, Aug 31, 2021	\$ -	\$ 4,267,000	\$ -	\$ -	\$ -	\$ 4,267,000
Liability incurred from Sept. 1, 2021 to Aug. 31, 2022	-	-	-	-	-	-
Liability settled/extinguished from Sept. 1, 2021 to Aug. 31, 2022 - Alberta	-	-	-	-	-	-
Liability settled/extinguished from Sept. 1, 2021 to Aug. 31, 2022 - Other	-	-	-	-	-	-
Accretion expense (only if Present Value technique is used)	-	-	-	-	-	-
Add/(Less): Revision in estimate Sept. 1, 2021 to Aug. 31, 2022	-	150,572,000	-	-	-	150,572,000
Reduction of liability resulting from disposals of assets Sept. 1, 2021 to Aug. 31, 2022	-	-	-	-	-	-
Balance, Aug. 31, 2022	\$ -	\$ 154,839,000	\$ -	\$ -	\$ -	\$ 154,839,000

Continuity of TCA (Capitalized ARO) Balance

	2023					
(in dollars)	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
ARO Tangible Capital Assets - Cost						
Opening balance, August 31, 2022	\$ -	\$ 150,572,000	\$ -	\$ -	\$ -	\$ 150,572,000
Additions resulting from liability incurred	-	-	-	-	-	-
Revision in estimate	-	-	-	-	-	-
Reduction resulting from disposal of assets	-	-	-	-	-	-
Cost, August 31, 2023	\$ -	\$ 150,572,000	\$ -	\$ -	\$ -	\$ 150,572,000
ARO TCA - Accumulated Amortization						
Opening balance, August 31, 2022	\$ -	\$ 100,590,000	\$ -	\$ -	\$ -	\$ 100,590,000
Amortization expense	-	2,899,000	-	-	-	2,899,000
Revision in estimate	-	-	-	-	-	-
Less: disposals	-	-	-	-	-	-
Accumulated amortization, August 31, 2023	\$ -	\$ 103,489,000	\$ -	\$ -	\$ -	\$ 103,489,000
Net Book Value at August 31, 2023	\$ -	\$ 47,083,000	\$ -	\$ -	\$ -	\$ 47,083,000

	2022					
(in dollars)	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
ARO Tangible Capital Assets - Cost						
Opening balance, August 31, 2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additions resulting from liability incurred	-	-	-	-	-	-
Revision in estimate	-	150,572,000	-	-	-	150,572,000
Reduction resulting from disposal of assets	-	-	-	-	-	-
Cost, August 31, 2022	\$ -	\$ 150,572,000	\$ -	\$ -	\$ -	\$ 150,572,000
ARO TCA - Accumulated Amortization						
Opening balance, August 31, 2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization expense	-	2,900,000	-	-	-	2,900,000
Revision in estimate	-	97,690,000	-	-	-	97,690,000
Less: disposals	-	-	-	-	-	-
Accumulated amortization, August 31, 2022	\$ -	\$ 100,590,000	\$ -	\$ -	\$ -	\$ 100,590,000
Net Book Value at August 31, 2022	\$ -	\$ 49,982,000	\$ -	\$ -	\$ -	\$ 49,982,000

SCHEDULE 9

**UNAUDITED SCHEDULE OF FEES
For the Year Ended August 31, 2023 (in dollars)**

Please provide a description, if needed.	Actual Fees Collected 2021/2022	Budgeted Fee Revenue 2022/2023	(A) Actual Fees Collected 2022/2023	(B) Unspent September 1, 2022*	(C) Funds Raised to Defray Fees 2022/2023	(D) Expenditures 2022/2023	(A) + (B) + (C) - (D) Unspent Balance at August 31, 2023*
Transportation Fees	\$16,759	\$6,586,000	\$5,799,000	\$0	\$0	\$43,992,000	\$0
Basic Instruction Fees							
Basic instruction supplies	\$2,379,787	\$2,422,000	\$2,705,000	\$4,845,862	\$0	\$6,675,000	\$875,862
Fees to Enhance Basic Instruction							
Technology user fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Alternative program fees	\$770,450	\$0	\$979,000	\$1,485,653	\$0	\$440,000	\$2,024,653
Fees for optional courses	\$3,898,259	\$0	\$4,955,000	\$4,743,851	\$0	\$6,017,000	\$3,681,851
Activity fees	\$3,309,412	\$11,000,000	\$12,284,000	\$343,949	\$0	\$13,502,000	\$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	\$1,644,140	\$6,900,000	\$2,618,000	\$426,034	\$0	\$2,947,000	\$97,034
Non-curricular travel	\$0	\$0	\$2,141,000	\$0	\$0	\$2,078,000	\$63,000
Lunch supervision and noon hour activity fees	\$16,042,368	\$13,891,000	\$17,299,000	\$7,716,528	\$0	\$20,526,000	\$4,489,528
Non-curricular goods and services	\$561,386	\$5,300,000	\$648,000	\$965,530	\$0	\$747,000	\$866,530
Other fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FEES	\$28,622,561	\$46,099,000	\$49,428,000	\$20,527,406	\$0	\$96,924,000	\$12,098,457

*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 2023	Actual 2022
Please provide a description, if needed.		
Cafeteria sales, hot lunch, milk programs	\$861,000	\$609,208
Special events, graduation, tickets	\$303,000	\$289,214
International and out of province student revenue	\$0	\$0
Sales or rentals of other supplies/services (clothing, agendas, yearbooks)	\$2,025,000	\$1,684,356
Adult education revenue	\$954,000	\$662,614
Preschool	\$0	\$0
Child care & before and after school care	\$0	\$0
Lost item replacement fee	\$17,000	\$0
Foreign Tuition	\$7,279,000	\$7,296,377
Music Instruments, library fees, commissions	\$385,000	\$53,612
Other - Fundraising donations	\$2,440,000	\$1,588,055
TOTAL	\$14,264,000	\$12,183,436

SCHEDULE 10**UNAUDITED SCHEDULE OF SYSTEM ADMINISTRATION**

For the Year Ended August 31, 2023 (in dollars)

**Allocated to System Administration
2023**

EXPENSES	Salaries & Benefits	Supplies & Services	Other	TOTAL
Office of the superintendent	\$ 484,000	\$ 86,000	\$ -	\$ 570,000
Educational administration (excluding superintendent)	782,000	1,000	-	783,000
Business administration	4,469,000	1,428,000	-	5,897,000
Board governance (Board of Trustees)	427,000	1,106,000	-	1,533,000
Information technology	3,707,000	1,126,000	-	4,833,000
Human resources	3,565,000	2,989,000	-	6,554,000
Central purchasing, communications, marketing	1,589,000	26,000	-	1,615,000
Payroll	2,767,000	91,000	-	2,858,000
Administration - insurance			308,000	308,000
Administration - amortization			1,686,000	1,686,000
Administration - other (admin building, interest)			159,000	159,000
Facilities & Environmental services	367,000	11,327,000	-	11,694,000
General Counsel	1,306,000	675,000	-	1,981,000
Bad debt	-	-	38,000	(38,000)
TOTAL EXPENSES	\$ 19,463,000	\$ 18,855,000	\$ 2,115,000	\$ 40,433,000
Less: Amortization of unsupported tangible capital assets				(\$1,686,000)
TOTAL FUNDED SYSTEM ADMINISTRATION EXPENSES				38,747,000
REVENUES				2023
System Administration grant from Alberta Education				43,728,080
System Administration other funding/revenue from Alberta Education (ATRF, secondment revenue, etc)				
System Administration funding from others				8,267,920
TOTAL SYSTEM ADMINISTRATION REVENUES				51,996,000
Transfers (to)/from System Administration reserves				-
Transfers to other programs				(13,249,000)
SUBTOTAL				38,747,000
2022 - 23 System Administration expense (over) under spent				(\$1)

School Jurisdiction Code: 3030

**UNAUDITED SCHEDULE OF SPECIALIZED LEARNING SUPPORT (FOR
INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)
for the Year Ended August 31, 2023 (in dollars)**

	Specialized Learning Support	
REVENUES		
Specialized Learning Support	\$	96,202,227
Specialized Learning Support - Kindergarten (Severe)		4,941,450
TOTAL REVENUES	\$	101,143,677
EXPENSES		
Certificated salaries & benefits	\$	88,999,000
Non-certificated salaries & benefits		61,711,000
SUB TOTAL	\$	150,710,000
Supplies and materials		174,000
Contracts and services		8,794,000
Facilities (required specifically for program area)		-
Other (please describe)		-
Other (please describe)		-
TOTAL EXPENSES	\$	159,678,000
NET FUNDING SURPLUS (SHORTFALL)	\$	(58,534,323)

Assumptions and Comments:

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

For the Year Ended August 31, 2023 (in dollars)

1. Revenues and Expenses

	2023 Actual	2023 Budget	Variance Amount	Variance %	Variance Explanation (higher than 10% or \$500K; or lower than -10% or -\$500K)
Government of Alberta	\$ 1,345,604,000	\$ 1,288,174,000	\$ 57,430,000	4%	Explanations have been provided in the Fourth quarter variance report.
Federal Government and other government grants	1,285,000	631,000	654,000	104%	Explanations have been provided in the Fourth quarter variance report.
Property taxes	-	-	-	#DIV/0!	
Fees	49,462,000	46,099,000	3,363,000	7%	Explanations have been provided in the Fourth quarter variance report.
Sales of services and products	18,792,000	16,789,000	2,003,000	12%	Explanations have been provided in the Fourth quarter variance report.
Investment income	9,244,000	3,682,000	5,562,000	151%	Explanations have been provided in the Fourth quarter variance report.
Donations and other contributions	9,653,000	10,751,000	(1,098,000)	-10%	Explanations have been provided in the Fourth quarter variance report.
Other revenue	39,008,000	4,972,000	34,036,000	685%	Explanations have been provided in the Fourth quarter variance report.
Total Revenues	1,473,048,000	1,371,098,000	101,950,000	7%	

Expense by Programs

Instruction - ECS	\$ 35,763,000	\$ 37,220,000	\$ (1,457,000)	-4%	Explanations have been provided in the Fourth quarter variance report.
Instruction - Grades 1 - 12	1,095,552,000	1,042,524,000	53,028,000	5%	Explanations have been provided in the Fourth quarter variance report.
Operations and maintenance	191,508,000	181,066,000	10,442,000	6%	Explanations have been provided in the Fourth quarter variance report.
Transportation	44,845,000	43,992,000	853,000	2%	Explanations have been provided in the Fourth quarter variance report.
System administration	40,433,000	41,362,000	(929,000)	-2%	Explanations have been provided in the Fourth quarter variance report.
External services	28,520,000	28,089,000	431,000	2%	Explanations have been provided in the Fourth quarter variance report.
Total Expenses	1,436,621,000	1,374,253,000	62,368,000	5%	

2. Accumulated Surplus from operations (ASO - total of operating surplus and operating reserves)

	2023 Actual	Amount approved by Minister (from 2023 spring budget)	Variance Amount	Variance Explanation (negative amount represents reserve spent less than requested in 2023 Spring Budget, vice versa)
Accessed ASO amount (positive - reserve access; negative - reserve increase)	\$ 8,518,000	\$ -	\$ 8,518,000	Asset Retirement Obligation and gain on sale of three CBE buildings

3. Key Financial Position

	2023	2022	Variance Amount	Variance %	Variance Explanation (higher than 10% or \$500K; or lower than -10% or -\$500K)
Cash and cash equivalents	\$ 182,183,000	\$ 208,831,000	\$ (26,648,000)	-13%	See cash flow statement
Accounts receivable (net after allowances)	32,411,000	8,818,000	23,593,000	268%	Increase of \$20million is a receivable from Alberta Ed as a result of the WMA calculation
Accounts payable and accrued liabilities	102,935,000	118,113,000	(15,178,000)	-13%	Decrease in the result of no payable to Alberta Ed as a result of the WMA. See increase in receivable.
Unspent deferred contributions	26,968,000	34,153,000	(7,185,000)	-21%	More construction in the current year as the CBE caught up from slower COVID-19 years.
Tangible capital assets	1,476,647,000	1,384,872,000	91,775,000	7%	Addition as a result of the ARO
Spent deferred capital contributions	1,273,245,000	1,192,409,000	80,836,000	7%	See explanation in unspent 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, 2023 (in dollars)

Estimated # of Students Served: 2,949.0
 Estimated # of Meals Served: 530,800.0

Nutrition Program	Budget 2023	Actual 2023	Actual 2022
Revenues			
Alberta Education	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Alberta Education - Prior Year Unspent	-	25,000	-
Total Revenue	1,200,000	1,225,000	1,200,000
Expenses			
	-	1,305,000	1,175,401
Annual Surplus (deficit)	\$ 1,200,000	\$ (80,000)	\$ 24,599

	As at August 31, 2023
Home Education and Shared Responsibility Grant	
Funding unclaimed by parents for 2021/22 school year	\$ 45,511
Funding declined by parents for 2021/22 school year	-
Total	\$ 45,511

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

	Actual 2023/24	Budgeted 2023/24 (Note 2)	Actual 2022/23	Notes
Grades 1 to 12				
Eligible Funded Students:				
Grades 1 to 9	93,182	93,478	88,559	Head count
Grades 10 to 12	34,624	34,228	32,095	Head count
Total FTE	127,806	127,706	120,654	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.1%	5.8%		
Other Students:				
Total	1,023	1,027	1,066	Note 3
Total Net Enrolled Students	128,829	128,733	121,720	
Home Ed Students	406	350	373	Note 4
Total Enrolled Students, Grades 1-12	129,235	129,083	122,093	
Percentage Change	0.1%	5.7%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	7,113	7,341	6,786	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	16,622	16,304	16,571	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	8,941	9,145	9,066	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	68	65	56	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	9,009	9,210	9,122	
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	4,505	4,605	4,561	
Percentage Change	-2.2%	1.0%		
Home Ed Students	-	-		Note 4
Total Enrolled Students, ECS	9,009	9,210	9,122	
Percentage Change	-2.2%	1.0%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	163	244	186	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	76	75	72	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

Explanation of Changes:

NOTES:

- 1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- 2) Budgeted enrolment is to be based on best information available at time of the 2023/2024 budget report preparation.
- 3) Other GradeS 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.
- 4) 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 2023/24		Budgeted 2023/24		Actual 2022/23		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	6,939.0	6,939.0	7,076.0	7,076.0	6,539.0	6,539.0	Teacher certification required for performing functions at the school level.
Non-School Based	169.0	148.0	176.5	156.5	154.0	133.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	7,108.0	7,087.0	7,252.5	7,232.5	6,693.0	6,672.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-2.0%	-2.0%	8.4%	8.4%	6.2%	6.2%	Please provide an explanation for changes +/- 3%.

If an average standard cost is used, please disclose rate:	\$	108,300	\$	108,300	\$	108,300	\$	103,990
Student F.T.E. per Certificated Staff		18.8		18.4		18.4		18.9

Certificated staffing change due to:

Please Allocate
(144.5)

Enrolment Change	-	-	559.5	If negative change impact, the small class size initiative is to include any/all teachers retained.			
Other Factors	(144.5)	-	-	Descriptor (required):		Additional temp teachers have been hired that are not counted in the FTE	
Total Change	(144.5)	-	559.5	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.)	(144.5)	-	-	Descriptor (required):		Additional temp teachers have been hired that are not counted in the FTE	
Total Negative Change in Certificated FTEs	(144.5)	-	-	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	6,211.0	6,189.0	5,865.7	5,865.7	5,964.0	5,943.0
Permanent - Part time	281.0	281.0	273.4	273.4	278.0	278.0
Probationary - Full time	704.0	704.0	501.6	501.6	510.0	510.0
Probationary - Part time	64.0	64.0	72.8	72.8	74.0	74.0
Temporary - Full time	459.0	459.0	521.3	521.3	530.0	530.0
Temporary - Part time	27.0	27.0	17.7	17.7	18.0	18.0

NON-CERTIFICATED STAFF

Instructional - Education Assistants	624.0	624.0	616.5	616.5	567.5	567.5	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other Non-Certificated Instruction	1,421.0	1,348.0	1,476.5	1,396.8	1,359.1	1,285.7	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	847.0	801.0	828.4	784.9	796.9	755.1	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	12.0	11.0	13.0	11.4	12.0	10.5	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	461.0	367.0	437.5	349.0	426.3	340.1	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	3,365.0	3,151.0	3,371.8	3,158.6	3,161.8	2,958.9	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-0.2%	-0.2%	6.6%	6.7%	6.4%	6.5%	

Explanation of Changes:

Additional Information

Are non-certificated staff subject to a collective agreement? Yes
Please provide terms of contract for 2022/23 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

All current collective agreements can be found on the CBE's website. Many are in negotiations at this time and noted in the attached MD&A.

**report to
Board of Trustees**

Annual Education Results Report 2022-23

Date	November 28, 2023
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Gary Strother Acting Chief Superintendent of Schools
Purpose	Decision
Originators	Joanne Pitman, Superintendent of School Improvement Michael W Nelson, Interim 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 Rob Armstrong, Superintendent of 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, Manager, Corporate Planning & Reporting

1 | Recommendation

It is recommended:

- THAT the Board of Trustees approve the Annual Education Results Report 2022-23 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 2023/24 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 2022-23* 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 2022-23* 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 10 required Alberta Education Assurance Measures (AEAM) and 4 supplemental AEAMs, only 11 were evaluated by Alberta Education. Of these, 10 are Alberta Education Assurance Survey measures.

An Achievement Evaluation of:

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

An Improvement Evaluation of:

- *Improved Significantly* was reported for:
 - High School Completion Rate (5 yr)
- *Maintained* was reported for:
 - High School Completion Rate (3 yr)
- *Declined* was reported for:
 - Program of Studies
- *Declined Significantly* was reported for:
 - In-Service Jurisdiction Needs
 - Citizenship
 - Education Quality
 - Parental Involvement
 - Program of Studies - At Risk Students
 - School Improvement

¹ For the High School Completion Rate (3 yr, 5 yr) the "Current year" is 2021-22. For all other measures, the "Current Year" is 2022-23.

- Access to Supports and Services²
- Student Learning Engagement³
- Welcoming, Caring, Respectful and Safe Learning Environments⁴

5 | Conclusion

In The Calgary Board of Education, the Education Plan 2021-2024 provides 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. It considers, as well, the ways in which budget, and capital and facilities planning support these strategies.



GARY STROTHER
ACTING CHIEF SUPERINTENDENT OF SCHOOLS

Attachment I: The Calgary Board of Education Annual Education Results Report 2022-23

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.

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.

Calgary Board of Education Annual Education Results Report 2022-23



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's Department of 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 2023-24 School Year](#), pp. 16-18).

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. 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. 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 2023-24 School Year](#), pp. 16-18).

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 2022-23 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 Transparency 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 2022-23 was approved by the Board of Trustees on November 28, 2023.

Laura Hack
Chair, Board of Trustees
The Calgary Board of Education

Gary Strother
Acting 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 2022-23 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;

Required Local Component

Accountability / Assurance System

How the school authority is ensuring schools are providing assurance to their communities that they are meeting their responsibilities.

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 Stakeholders

Required Local Component

Stakeholder Engagement

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

At 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 also sent regularly to staff and families via email, internal newsletters, our mass communication tool (SchoolMessenger) and social media channels including X, Facebook and Instagram. A new monthly newsletter called CBE Connections was also launched in fall, 2022 to connect families to important events and updates from the CBE. Analytics from SchoolMessenger indicate that approximately 100K 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 stakeholders can influence that decision, we move beyond communication into community engagement. That said, communication is an important foundational element of any community engagement initiative. At 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.

In the 2022-23 school year, schools gathered feedback from parents on school development plans, school budgets and school fees from February to March 2023.

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. Materials included in the toolkit included online survey templates, presentation templates, meeting evaluation templates and other resources. There were 7074 responses from CBE parents to the school planning online surveys and meeting evaluations in 2022-23.

In addition to this annual engagement process, the CBE gathered input and feedback from families on transitioning 29 CBE schools from the modified calendar to the traditional

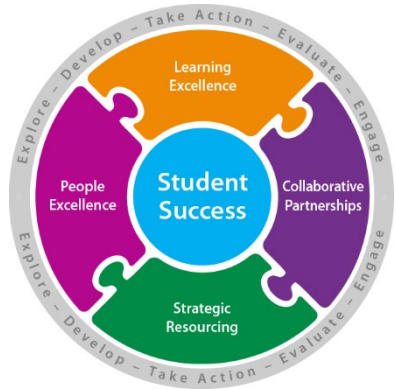
calendar. CBE schools also engaged their communities on school-based decisions throughout the school year.

In the spring of 2023, more than 28 000 CBE students, over 5600 parents/guardians and more than 5400 teachers responded to the Alberta Education Assurance (AEA) Survey.

- 83.7 per cent agreed or strongly agreed that students are engaged in their learning at school.
- 76.9 per cent are satisfied that students model the characteristics of active citizenship.
- 86.5 per cent are satisfied with the overall quality of basic education.
- 84.9 per cent agreed or strongly agreed that their learning environments are welcoming, caring, respectful and safe.
- 76.9 per cent agreed or strongly agreed that students have access to the appropriate supports and services at school.
- 76.8 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.

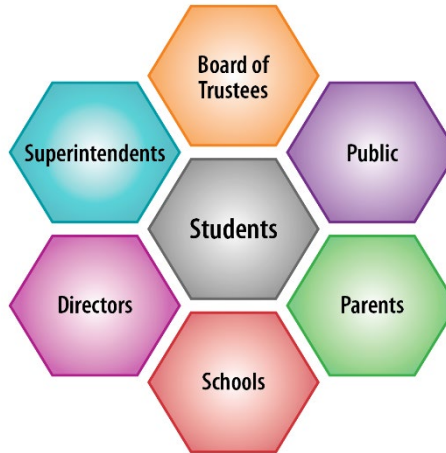


We are one school system educating more than 131 000 students at the September 30th count and growing to over 135 000 in over 250 school settings in the 2022-23 school year. More than 15 000 employees, across schools and service units, work together to provide learning opportunities as unique as each 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.

Assurance Domain

Local and Societal Context



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.

In 2022-23, CBE served more than 135 000 students, including students in CBe-learn (our online learning program) and Chinook Learning Services (high school upgrading, non-credit continuing education, summer school). 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

Grade	Number
Pre-K & K	9673
Division 1	31 324
Division 2	30 471
Division 3	30 583
Division 4	33 153
All	135 204

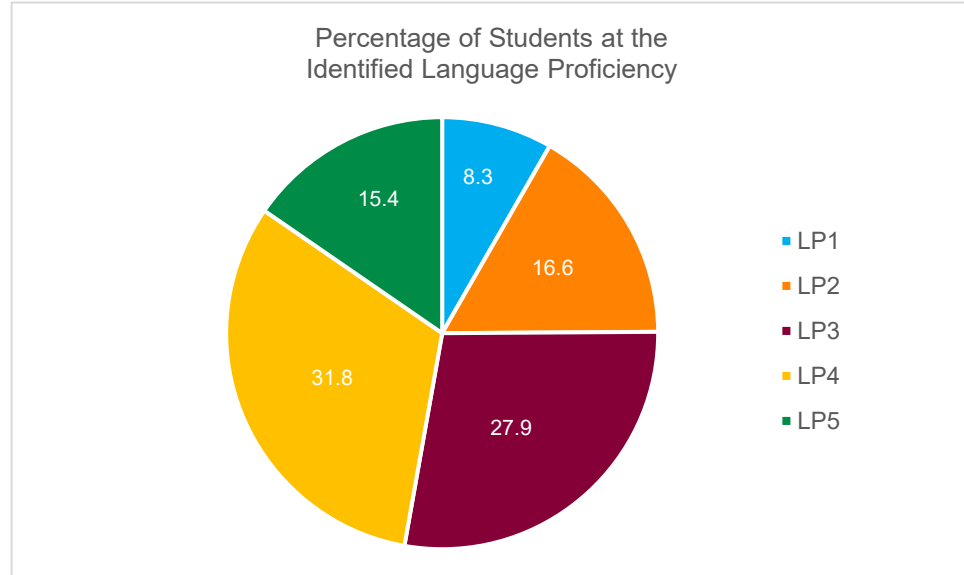
Student Primary Language

Student Primary Language	Number	Student Primary Language	Number
English	63 793	Pashto	530
Punjabi	5299	Gujarati	502
Arabic	4037	Amharic	447
Urdu	3492	Nepali	394
Mandarin	2707	Somali	369
Cantonese	1771	Tigrinya	341
Hindi	1271	Tamil	329
Spanish	1267	French	320
Tagalog	1110	Romanian	263
Persian	1086	Turkish	257
Vietnamese	1023	Oromo	243
Chinese (Unspecified Cantonese or Mandarin)	880	Malayalam	229
Korean	880	Kurdish	224
Russian	818	Filipino	204
Bengali	613	Other Languages*	3548

* Includes 113 other languages

In our schools around 84 per cent of our students are Canadian citizens, while 10.6 per cent are permanent residents and of these, 3.1 per cent are refugees. Despite the high percentage of Canadian citizens, English language learners (ELL) make up 27.6 per cent of our student population.

At CBE, we assess ELL English acquisition using the [Alberta ESL Benchmarks](#). To help provide a better understanding of these English language learners, their language proficiency (LP) levels* as of June 2023, 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 18.3 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.

Our Schools

Schools

Every child in Calgary has a [designated CBE school](#), based on their home address and their program of choice. With over 250 schools and school settings across the city, each CBE school is led by a principal and supported by one of seven Area office teams.

Our schools are welcoming, caring, respectful and safe environments where students learn, build positive relationships and discover their gifts and interests. Each school has a culture that reflects its unique community of students, teachers, parents, volunteers, and local organizations that work together to support student success. Along with its own school culture, each school reflects a unified CBE culture of inclusion. Recognizing the full range of uniqueness in our students and staff is central to our work. To that end, CBE offers both unique settings and alternative programs.

Unique school settings are responsive to cognitive and complex learning needs, emotional and behavioural complexities, and can offer flexible hours and personalized programming, based upon students' educational goals and individual life circumstances.

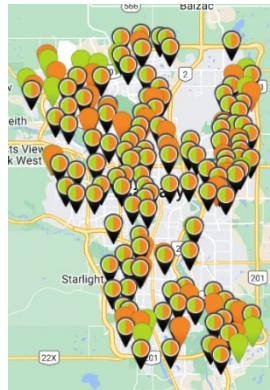
Alternative programs teach the Alberta mandated curriculum and also emphasize a particular language, culture or subject matter or use a particular teaching philosophy (see [Program Options](#)).

In 2022-23, four new CBE schools opened their doors, one new school was under construction and one new school was in the design phase. Bayside School (Auburn Bay) and Mahogany School opened on Sept. 1, 2022 while Lakeshore School (Auburn Bay) opened on Oct. 11, 2022 and Prairie Sky School (Skyview Ranch) opened on April 3, 2023.

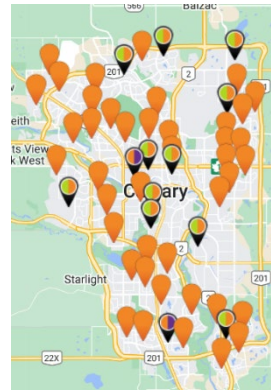
Our district includes schools with many different grade configurations and organization from kindergarten through to grade 12.

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

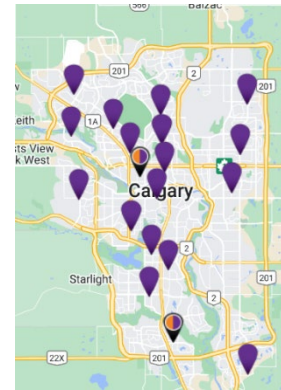
Any of K to Gr 6



Any of Gr 7 to 9



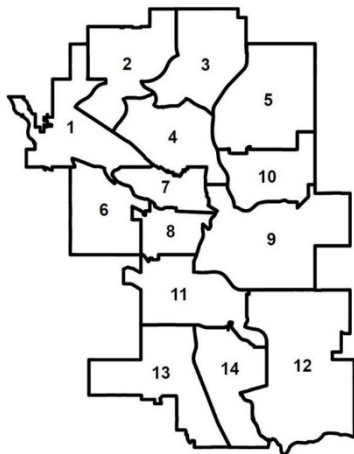
Any of Gr 10 to 12



Our Board of Trustees

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 Calgarians 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."

It is the Board of Trustee’s responsibility to establish expectations for organizational results and quality operational performance, then 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. From Left to Right:



Laura Hack, Chair, Wards 3 & 4

Charlene May, Vice-Chair, Wards 12 & 14

Marilyn Dennis, Wards 5 & 10

Dana Downey, Wards 1 & 2

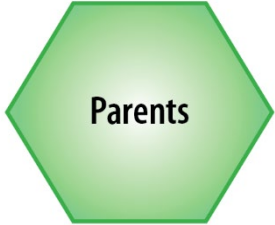
Patricia Bolger, Wards 6 & 7

Nancy Close, Wards 11 & 13

Susan Vukadinovic, Wards 8 & 9

Assurance Domain

Governance



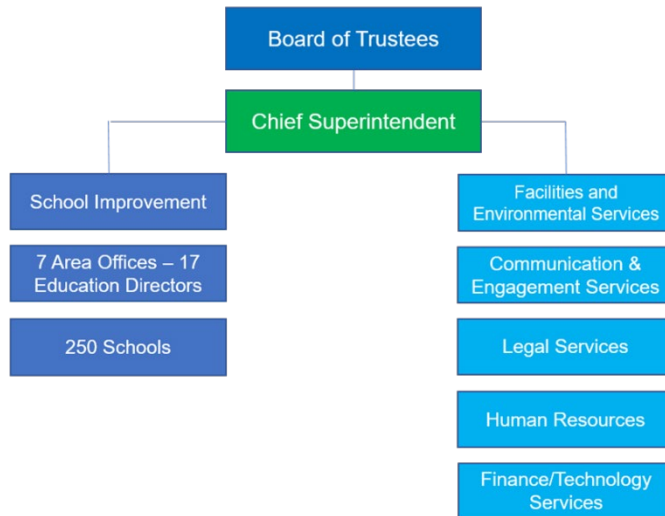
The Board of Trustees is CBE’s elected governor. The Board is responsible for providing oversight of system performance and student outcomes, setting direction, and effective stewardship of CBE resources. The Board directs through policy. The Board’s Results policies set direction on expected student 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.

Role of Administration



Chief Superintendent of Schools

Christopher Usih



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](#).

In 2022-23, Christopher Usih 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. In August 2023, Christopher Usih's term as chief superintendent ended, and Gary Strother was appointed as acting chief superintendent.

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

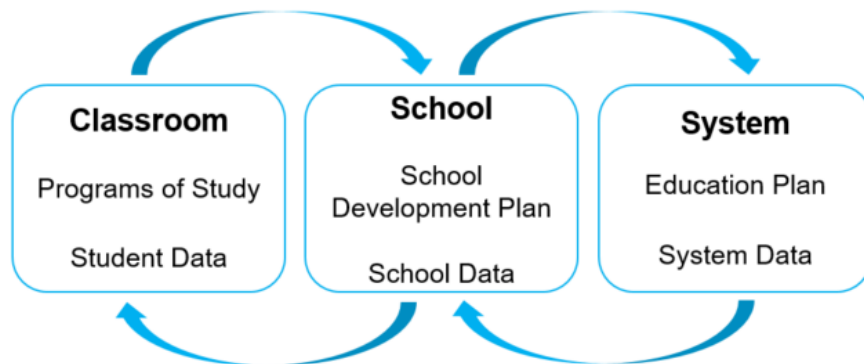


CBE Data Model | Levels of ‘Storientation’

Required Local Component

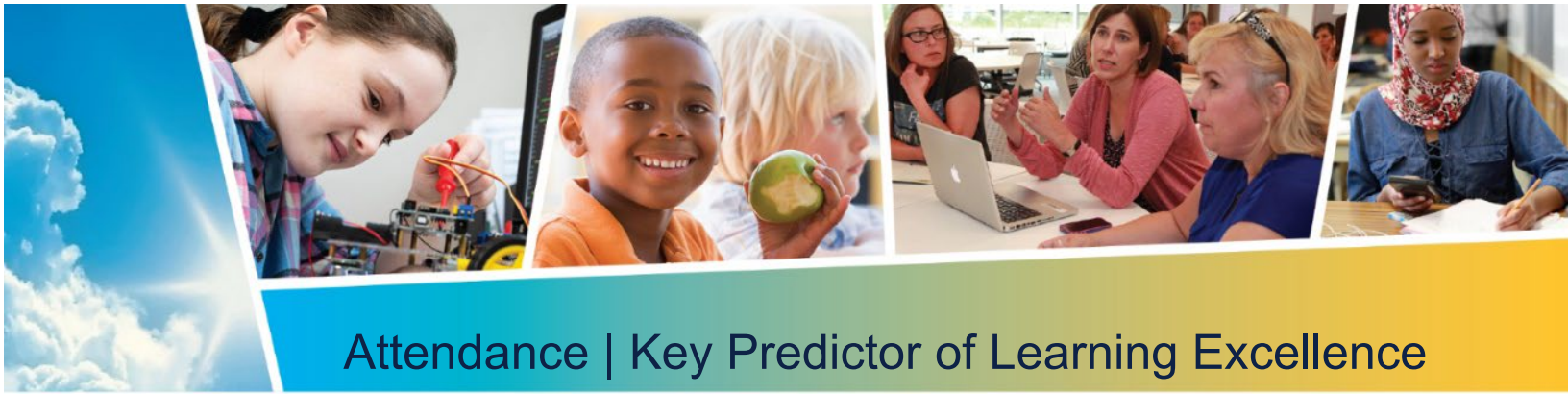
Accountability/
Assurance System
School authorities must outline the features of their assurance system for schools.

As an organization, CBE recognizes the importance of our collective system story and have organized our district’s 2022-23 story in this report in a way that allows the reader to step into our district narrative while also being invited into the more focused 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

Given the strong positive correlation between regular attendance and success in learning, CBE is committed to providing each student with a learning environment that contributes to regular attendance at school. Chronic absenteeism is an indicator of the unique circumstances that a student and/or their family may be experiencing. CBE staff work collaboratively with students, parents and their supports to address underlying barriers to absenteeism. CBE also uses attendance data as a local measure of Learning Excellence.

CBE schools continued to use a whole-school approach to address student attendance concerns which allows schools to identify and monitor patterns of chronic absenteeism and to determine the level of support that is required to meet the needs of students and promote increased collaboration with parents.

The aftermath of the pandemic also continues to impact an already complex problem of chronic absenteeism and highlights the need for further existing internal and external supports and resources.



What We Did

- **Professional Learning**
 - Implementing whole school approach to attendance, particularly in relation to data-based interventions for school leaders.
 - Facilitating collaborative and culturally responsive conversations during Attendance Improvement Plan meetings for school leaders.
- **Structures and Processes**
 - School and system attendance data consistently monitored.
 - Feedback used to assess and identify key actions to support schools, students and their families to improve overall student attendance.
 - CBE's Enrolment Verification process promoted early identification of students with attendance concerns to support early contact with parents.
 - New Cultural-Spiritual-Ceremonial (CSC) attendance code introduced as an act of reconciliation to offer excused absence from school for CBE students who self-identify as Indigenous. This is now an inclusive response for any student participating in cultural, spiritual or ceremonial events.
 - Worked collaboratively with Alberta Education to track provincially unregistered students who reside in CBE's catchment area and supported these students to reengage in learning.
- **Resources**
 - Attendance Tab of School Data Dashboards and Attendance Analytics tool in PowerSchool to monitor and assess attendance data.
 - Community resources accessed to mitigate the underlying barriers to student attendance and to provide support for CBE families.

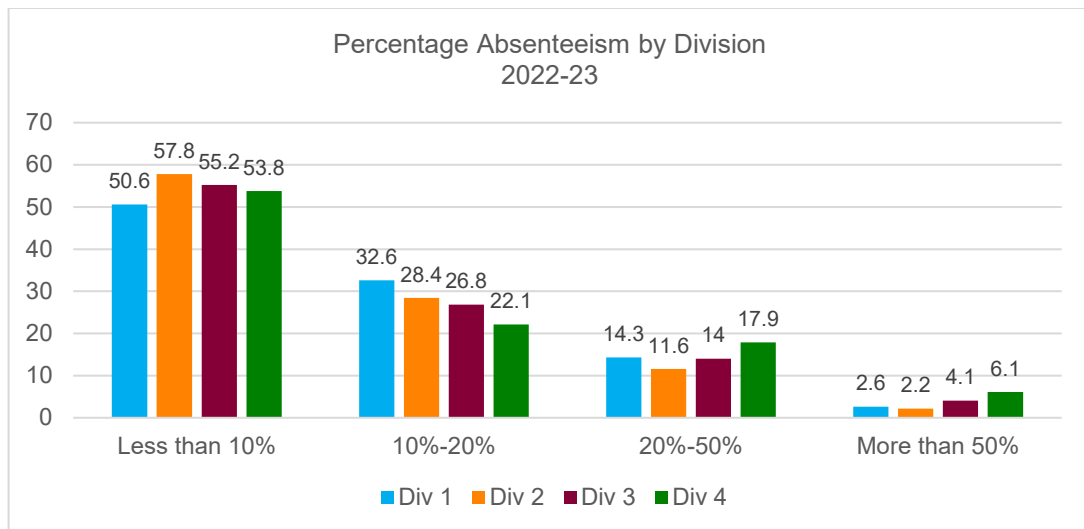
What We Measured

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

Attendance

Overall Average Per cent Absenteeism

Cohort	2021-22	2022-23
All	11.3	12.4
English Language Learners	10.4	11.9
With Identified Special Education Needs	15.1	16.1



Percentage Absenteeism by Code and Division

Code*	Div 1	Div 2	Div 3	Div 4
All				
A	2.1	2.0	4.0	7.7
IL	6.1	4.9	4.7	3.5
Other	4.1	3.7	3.5	2.5
English Language Learners				
A	2.5	2.0	4.0	9.7
IL	6.1	4.3	3.8	2.9
Other	4.6	3.8	3.2	2.2
With Identified Special Education Needs				
A	3.0	2.7	5.8	10.5
IL	7.0	5.9	5.8	4.8
Other	4.8	4.2	4.4	3.1

*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

Consultations

The Attendance Team responded to approximately 900 requests from CBE school leaders and service unit staff. Consultation and coaching were provided regarding attendance policies and procedures to mitigate underlying barriers to student attendance. Since the pandemic, the Attendance Team has noted a 130 per cent increase in the number of consults from schools.

What We Noticed

Overall and across grades K through 12, students in CBE were absent from school approximately 12 per cent of the time. Students in Division 4 had the highest percentage of students missing more than half of their scheduled classes (6.1 per cent or about 2000 students) while approximately 2 per cent (or about 670 students) of students enrolled in Division 2 missed more than half of their scheduled classes. Specifically, absence due to illness was the highest in Division 1 as compared to other divisions whereas absence without contact from a legal guardian was the most noticeable for Division 4 students. Chronic absenteeism was lowest for CBE students in Division 2 with 57.8 percent of students having absenteeism rates that were lower than ten percent overall.

Following professional learning sessions, school leaders reported growth in their understanding and confidence to manage complex attendance concerns and to use individual and school-based attendance data to improve student attendance.

Under 10 percent of total individual student consults with the Attendance Team resulted in a referral to the provincial Attendance Board. In collaboration with internal and external resources, the Attendance Team makes all reasonable efforts to increase student attendance and only refers matters to the Attendance Board as a last resort to engage students and their parents to resolve attendance concerns. Some referrals to the Attendance Board were deferred to the next school year as the provincial Attendance Board reported a province-wide increase in the number of referrals leading to hearings.

Our Next Steps

- **Professional Learning**
 - On-demand professional learning webinars as part of the school leadership professional learning series for school administrators.
 - Requirements for maintaining accurate attendance data in PowerSchool.
- **Structures and Processes**
 - Enhance public-facing attendance communication through school websites to ensure key messages are aligned with the revised attendance Administrative Regulation and to share resources with parents.
 - Provide clear, engaging and accessible information about attendance to help to facilitate regular attendance and school engagement for English as an Additional Language learners.
 - Assist students and their parents with establishing a pattern of regular attendance in their first year of schooling, contributing to a consistent attendance routine throughout students' school career.



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 data work together to tell an overall achievement story these measures do not represent a complete picture representative of all CBE students.

Provincial Assessment

The 2022-23 school year was the second year that CBE schools returned to typical administration of provincial assessments such as provincial achievement tests (PATs) and diploma examinations (DIPs) following pandemic disruptions. It is important to know that CBE's PAT and DIP results are not considered a stratified random sample across our district. Instead, these are snapshots in time of how grade 6, 9 and 12 CBE students demonstrated their learning on a single assessment under provincial assessment standardized testing conditions.

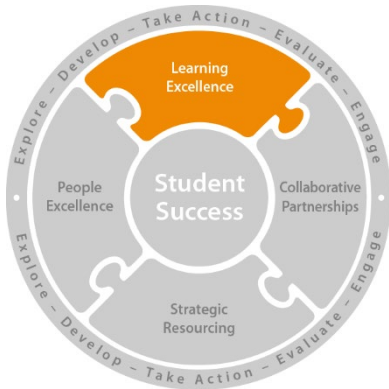
Report Card

Report cards summarize and communicate information about student achievement, progress and growth at set times in a school year. When determining grades for report cards, teachers consult and use a robust body of summative assessment information, gathered over a period of several months. This collection of observations, conversations, and products of student learning provides valid and reliable information about what a student knows and can do relative to the established outcomes in the programs of study.

A summative report card grade represents a student's achievement in relation to multiple learning outcomes in a program of study, rolled into a single overarching metric. Prior to the determination of report card grades, students benefit from formative assessment opportunities and feedback throughout multiple learning cycles that improve student learning.

Comparing Report Card and Provincial Achievement Data

Like report card grades, PATs and DIPs are designed to capture achievement across many learning outcomes in the programs of study. PATs and DIPs occur as isolated assessment experiences at the end of a yearly learning cycle, whereas report cards are informed by a body of assessment evidence over time. Provincial assessments span as many of the learning outcomes in the program of study as are possible within the parameters of the



Assurance Domain

Student Growth & Achievement

provincial assessment format. There are learning outcomes not assessed on PATs or DIPs that still inform report card grades. Examples include assessment data for outcomes related to skills such as listening and speaking which can only be assessed in a classroom environment.

Direct comparisons between report card and provincial achievement results require careful consideration and contextualization prior to drawing conclusions. That said, rich opportunities for triangulation between these sources support CBE in identifying key strengths and areas of growth for student achievement.

What We Did

- **Professional Learning for School Leaders**
 - Advancing *School Development Plan* achievement goals.
 - Building data literacy through school data dashboards.
 - PAT and Diploma administration and technology.
- **Structures and Processes**
 - Monthly Area Leadership meetings.
 - Virtual and in-person sessions.
 - New preliminary PAT reporting processes.
- **Resources**
 - School development plan reflection tool.
 - Quest A+ for provincial assessment guide.
 - Preliminary PAT templates.
 - Language resources aligned with the new Physical Education and Wellness curriculum in French, Mandarin, Spanish and German.

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	81.1	83.0	81.4	80.7	83.2	82.3	Intermediate	Maintained	Acceptable
		5-year High School Completion	88.6	86.6	85.6	88.6	87.1	86.2	Intermediate	Improved Significantly	Good
English Language Learners	Student Growth and Achievement	3-year High School Completion	65.2	67.3	67.4	72.8	78.5	77.1	Very Low	Maintained	Concern
		5-year High School Completion	84.4	79.9	80.0	88.7	86.1	86.0	Intermediate	Improved	Good
With Identified Special Education Needs	Student Growth and Achievement	3-year High School Completion	66.2	69.5	65.8	66.2	69.0	67.2	Low	Maintained	Issue
		5-year High School Completion	77.7	76.1	73.7	78.2	75.7	74.3	Low	Improved Significantly	Good

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

Note | The 2022-23 results Alberta Education Assurance Measures for high school completion are based on 2021-22. 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 2022-23 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 | Provincial assessments were cancelled or optional in 2019-20 and 2020-21 due to the global pandemic.

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	85	81.1	n/a	80.3	75.2	n/a	High	n/a	n/a
		Diploma: Excellence	29.5	26.5	n/a	21.2	18.2	n/a	Very High	n/a	n/a
English Language Learners	Student Growth and Achievement	Diploma: Acceptable	70.8	65.7	n/a	67.1	59	n/a	Very Low	n/a	n/a
		Diploma: Excellence	17.9	15.2	n/a	13.8	10.8	n/a	Intermediate	n/a	n/a
Self-Identify as Indigenous	Student Growth and Achievement	Diploma: Acceptable	81	77.1	n/a	74.8	68.7	n/a	Intermediate	n/a	n/a
		Diploma: Excellence	17.4	10.2	n/a	11.3	8.5	n/a	Intermediate	n/a	n/a
With Identified Special Education Needs	Student Growth and Achievement	Diploma: Acceptable	82.0	77.0	n/a	76.2	68.8	n/a	Intermediate	n/a	n/a
		Diploma: Excellence	19.3	19.2	n/a	13.2	12.2	n/a	Intermediate	n/a	n/a

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	Student Growth and Achievement	PAT: Acceptable	65.8	68.3	n/a	63.3	64.3	n/a	Low	n/a	n/a
		PAT: Excellence	17.3	20.4	n/a	16.0	17.7	n/a	Intermediate	n/a	n/a
English Language Learners	Student Growth and Achievement	PAT: Acceptable	57.7	61.3	n/a	57.9	59.7	n/a	Very Low	n/a	n/a
		PAT: Excellence	11.3	14.3	n/a	12.2	13.7	n/a	Low	n/a	n/a
Self-Identify as Indigenous	Student Growth and Achievement	PAT: Acceptable	32.0	35.2	n/a	40.5	43.3	n/a	Very Low	n/a	n/a
		PAT: Excellence	5.3	4.6	n/a	5.5	5.9	n/a	Very Low	n/a	n/a
With Identified Special Education Needs	Student Growth and Achievement	PAT: Acceptable	44.1	46.5	n/a	39.4	40.1	n/a	Very Low	n/a	n/a
		PAT: Excellence	7.3	9.0	n/a	6.0	6.6	n/a	Very Low	n/a	n/a

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
All	Div 1	2.70	2.84	2.94	2.96	2.90
	Div 2	2.80	2.90	2.96	2.95	2.91
	Div 3	2.86	2.91	2.95	2.92	2.89
	Div 4	69.7	71.2	71.5	70.9	70.0
English Language Learners	Div 1	2.61	2.75	2.84	2.82	2.79
	Div 2	2.68	2.79	2.82	2.82	2.77
	Div 3	2.66	2.73	2.77	2.76	2.73
	Div 4	65.2	67.5	67.5	66.9	65.0
Self-Identify as Indigenous	Div 1	2.09	2.23	2.29	2.37	2.42
	Div 2	2.27	2.42	2.46	2.45	2.43
	Div 3	2.33	2.42	2.44	2.37	2.40
	Div 4	62.7	62.9	60.6	58.8	59.6
With Identified Special Education Needs	Div 1	2.24	2.40	2.47	2.45	2.39
	Div 2	2.41	2.57	2.61	2.61	2.58
	Div 3	2.48	2.55	2.59	2.57	2.55
	Div 4	65.2	66.3	65.4	65.1	64.6

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
All	Div 1	2.78	2.97	3.07	3.10	3.04
	Div 2	2.82	2.96	2.99	3.00	2.95
	Div 3	2.83	2.88	2.88	2.87	2.84
	Div 4	72.1	74.9	73.7	72.4	70.9
English Language Learners	Div 1	2.67	2.87	2.95	2.93	2.89
	Div 2	2.79	2.91	2.91	2.92	2.88
	Div 3	2.74	2.78	2.78	2.76	2.75
	Div 4	70.9	73.8	70.3	69.7	66.2
Self-Identify as Indigenous	Div 1	2.16	2.35	2.36	2.51	2.56
	Div 2	2.16	2.39	2.37	2.37	2.29
	Div 3	2.14	2.28	2.23	2.19	2.25
	Div 4	64.0	65.1	60.9	60.6	59.5
With Identified Special Education Needs	Div 1	2.29	2.51	2.60	2.58	2.51
	Div 2	2.39	2.61	2.64	2.64	2.59
	Div 3	2.37	2.47	2.47	2.46	2.45
	Div 4	66.1	68.9	66.5	65.4	64.1

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
All	Div 1	2.93	3.07	3.18	3.15	3.10
	Div 2	3.03	3.11	3.18	3.17	3.16
	Div 3	3.10	3.15	3.13	3.13	3.05
	Div 4	77.3	77.9	76.3	75.6	75.0
English Language Learners	Div 1	2.83	2.97	3.06	3.03	2.98
	Div 2	2.97	3.05	3.08	3.10	3.07
	Div 3	3.00	3.02	3.00	3.02	2.91
	Div 4	77.3	76.4	73.8	73.0	72.6
Self-Identify as Indigenous	Div 1	2.47	2.64	2.73	2.74	2.87
	Div 2	2.59	2.67	2.72	2.74	2.80
	Div 3	2.69	2.73	2.67	2.80	2.69
	Div 4	65.5	66.5	59.7	61.4	61.5
With Identified Special Education Needs	Div 1	2.48	2.61	2.71	2.66	2.70

	Div 2	2.65	2.75	2.84	2.82	2.91
	Div 3	2.77	2.85	2.84	2.87	2.81
	Div 4	70.0	71.4	69.0	68.6	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	83.7	84.7	84.7	84.4	85.1	85.1	n/a	Declined Significantly	n/a
Supplemental AEAMs	Program of Studies	82.0	82.6	82.6	82.9	82.9	82.6	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	71.2	71.9	75.8	75.2	74.2	77.9	Intermediate	Declined Significantly	Issue

What We Noticed

Celebrate

Alberta Education Assurance Measures

- Improvement in the 5-year high school completion rates.
- Improvement in both 4 and 5-year high school completion rates for English Language Learners.
- In comparison to the provincial student agreement rates, CBE students reported being more engaged in their learning at school than students across the province of Alberta.
- Teachers, parents and students (82%) are generally satisfied with the opportunity for students to receive a broad program of studies including fine arts, career, technology, health and physical education; student results for this measure were higher than the province's results.
- Strong overall agreement across students, parents and teachers on the Program of Studies measure indicating satisfaction with the programs of study offerings.

Diploma examination achievement

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

Provincial achievement test achievement

- In All Students cohort, CBE had more students achieving the acceptable standard and standard of excellence compared to provincial results.

Report card achievement

- Division 1 and Division 3 students who self-identify as Indigenous showed year-over-year increased results in English Language Arts and Mathematics
- Students who self-identify as Indigenous achieved year-over-year increases in PE and Wellness and CALM.
- Students with identified special education needs achieved year-over-year increases in PE and Wellness results.

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, with teachers' perception increasing while students' perception falling.
- Overall CBE results for school improvement AEAM were lower than the provincial results in 2022-23. While teachers across the province showed increased agreement levels to AEA survey measures related to school and jurisdiction improvement, CBE teacher agreement declined.
- CBE student agreement levels declined significantly when asked if their school improved or stayed the same.

Diploma examination achievement

- 70.8 per cent of English Language Learners achieved acceptable standard, which was in the 'Very Low' achievement measure evaluation category.

Provincial achievement test achievement

- Compared to the province, English Language Learners and 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.

Report card achievement

- All Students cohort showed year-over-year decreases for English Language Arts, Mathematics and PE and Wellness & Health & CALM.

Assurance Domain

Student Growth & Achievement

Key Outcomes: Students achieve excellence in literacy and mathematics

Context

To support the implementation of CBE's *K-12 Literacy and Mathematics Frameworks*, Kindergarten to grade 12 teachers and school-based leaders had the opportunity to engage in system-wide professional learning aimed at improving literacy and mathematics instruction.

Pandemic conditions and student results continued to drive our focus on early literacy and mathematics support as an essential precursor to achieving learning excellence. Literacy and Mathematics Intervention Plans were implemented to support the use of provincial literacy and numeracy screening tools for grades 1-4 focused on data acquired from the diagnostic assessment and to assist school leaders and teachers in decision making regarding strategies, support and organizational structures to best support the COVID-Response intervention model.

With the implementation of new English Language Arts and Literature [ELAL] and Mathematics curriculum in grades K-3, a system-wide implementation plan was enacted. A select group of schools engaged in optional small-scale implementation for the new grades 4-6 ELAL and Mathematics curriculum in preparation for its implementation for the 2023-24 school year. Invitations to summer professional learning sessions were communicated prior to the end of the school year to provide teachers with confidence and essential understandings needed when implementing new curriculum.

What We Did

Professional Learning

- Elementary teachers:
 - Reading Readiness Screening Tool (RRST) to improve understanding the acquisition of foundational reading skills and how to use screener to identify kindergarten students at risk.
 - Responsive instruction and intervention based on early learning literacy and mathematics data (i.e., CC3, LeNS, Numeracy) data.
 - Using decodable books to support comprehensive literacy programming in early learning classrooms.
 - Improving understanding of literacy and mathematics instruction in relation to the new English Language Arts and Literature (ELAL) and Mathematics Curriculum.
- Middle and high school teachers:
 - Improving Reading for Older Students (IROS) course to improve literacy outcomes for older students reading below grade level.
 - Improving teacher understanding of literacy instruction in relation to the effective use of reading assessment screeners and the use of decodable text with older struggling readers.
 - Improving understanding of mathematics and literacy instruction and assessment practices in relation to middle years learner literacy and mathematics identities.

- Improving teacher understanding of literacy and mathematics instruction in relation to outcomes-based assessment.
 - Highest Level of Achievement (HLAT) Network participation to deepen understanding of writing processes.
 - Using Language benchmark tools for Language teachers, Language Symposium, Summer Institute, New Language Teacher and Late French Immersion Teacher Communities of Practice.
 - MathUP to improve teacher practice and student achievement.
 - Effective School Development Planning to improve student achievement in literacy and mathematics for Principals and Assistant Principals.
 - Digital tools and resources such as Read&Write for Google Chrome, Jamboard, Lumio and iPad tools to support student achievement.
- **Structures and Processes**
 - Monthly Area and System Leadership Meetings.
 - System-wide professional learning model.
 - District-wide assessment and tracking using the Reading Readiness Screening Tool (RRST) to plan for appropriate supports for students.
 - Intervention Plans to support the use of provincial literacy and mathematics screening tools (CC3, LeNS, Numeracy) for grades 1-4.
 - Implementation plan for the new K-3 English Language Arts and Literature (ELAL) and K-6 mathematics curriculum enacted.
 - Language Course Challenge program to recognize student learning of additional languages and improve high school graduation outcomes.
 - DELF/DELE exam administration to support in lifelong language learning and improve retention.
 - New French Immersion Language and Literature curriculum piloted to best prepare teachers for implementation.
 - Program Monitoring Process designed aimed at evaluating language school successes/challenges for maintaining high expectations.
 - System and school literacy and mathematics data made accessible through Data Dashboards, CBE data templates and spreadsheets.
 - Core Curriculum and Research & Strategy collaboration to create school development planning support documents for all schools.
 - **Resources**
 - *K-12 Literacy and Mathematics Frameworks* continued implementation.
 - Literacy and Mathematics School Development Plan Support documents to align school SDPs with *K-12 Literacy and Mathematics Frameworks*.
 - Resources for responsive intervention in literacy and mathematics refined and updated for classroom use in response to diagnostic data results.

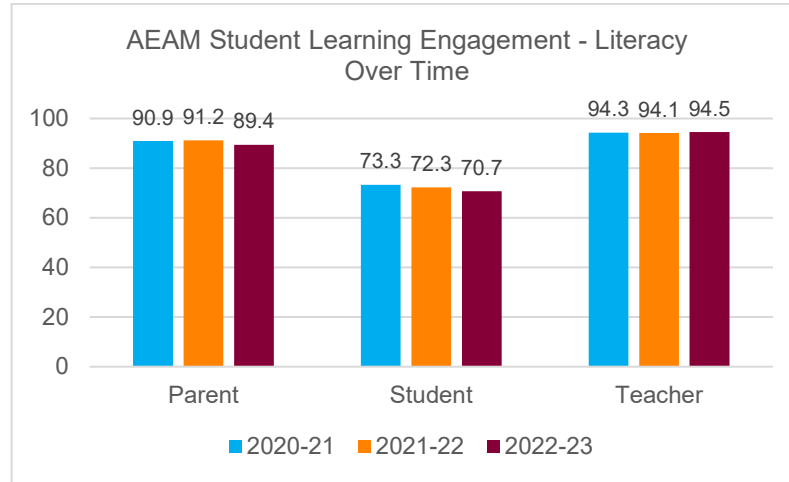
- University of Florida Literacy Institute (UFLI) to improve teacher literacy strategies for students who face challenges in their reading development.
- Decodable Books procured as part of new curriculum implementation and to support literacy intervention work.
- English Language Arts and Literature Resource Guides created in grades K-3 and 4-6 to support curriculum implementation.
- New K-3 ELAL and K-6 Mathematics Scope and Sequence documents.
- Curriculum Comparison documents for new ELAL and Mathematics curriculum show key intersections between new and former curriculum.
- MathUP licenses purchased for grades 1-3 teachers.
- Benchmarking tools for French Language Arts Oral Production learning outcomes updated to provide consistent outcome-based assessment.
- Language course challenge manual developed for internal and external audiences to support navigating course challenge process.
- Targeted language assessment tools created for the Spanish and Mandarin bilingual programs to calibrate assessment practices.
- Assessment Task Exemplars and Assessment and Reporting Guides to support high school Mathematics and English teachers.
- MathUP Look-For Document supported identifying quality mathematics teaching and learning.
- New Math Curriculum resources in French, Mandarin, Spanish, German.
- Guidelines for Using AI Tools and Task Design developed to support key understandings and considerations for the use of AI tools in teaching.
- Literacy Resources created for CBE families:
 - Text and video resources to supporting how oral language is taught in CBE schools and how this can be supported at home.
 - Support understanding the use of decodable books as part of a comprehensive literacy program.
 - Understanding of the Reading Readiness Screening Tool.
 - Flat sheet and short videos to support engaging in more robust Home Literacy practices that develop stronger foundational oral language, phonological awareness skills, deepen background knowledge and strengthen vocabulary development.

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

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](#).

CBE Student Survey

For the results by question, refer to [Appendix H | CBE Student Survey Results by Question](#).

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

Summary Measure	2021-22 Percentage Agreement	2022-23 Percentage Agreement
Literacy Framework	77.7	79.8

Local Measure

CBE Student Survey
Literacy Framework

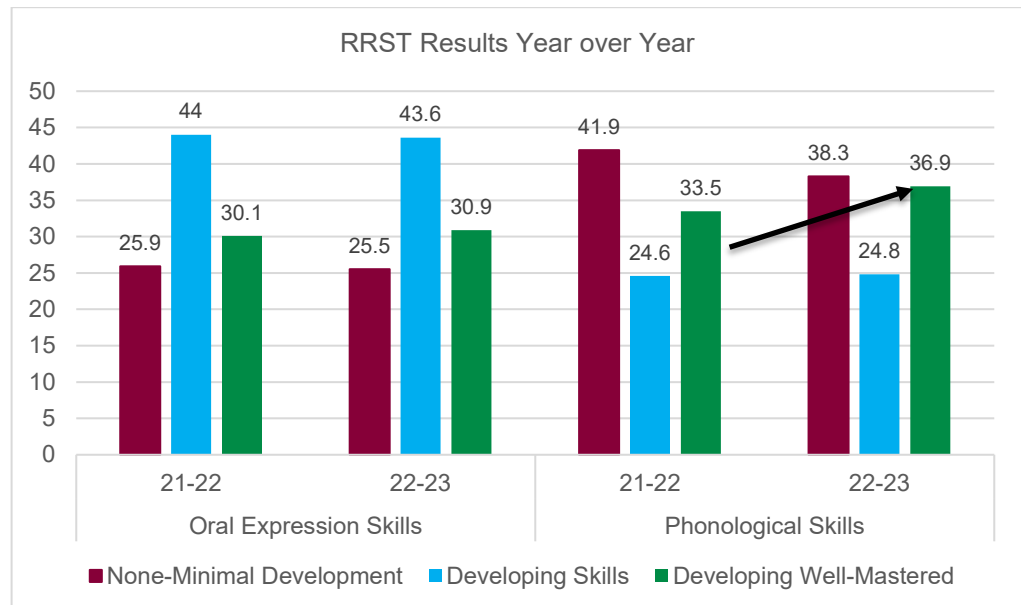
Local Measure

Early Years Literacy Screener

- RRST

Kindergarten Reading Readiness Screening Tool (RRST)

For the results by section, refer to [Appendix M | Reading Readiness Screening Tool](#).



Note | CBE's focused, intentional work on phonological skills across schools led to a noticeable improvement with more students achieving in the developing well-mastered category and fewer students achieving in the none-minimal development category.

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

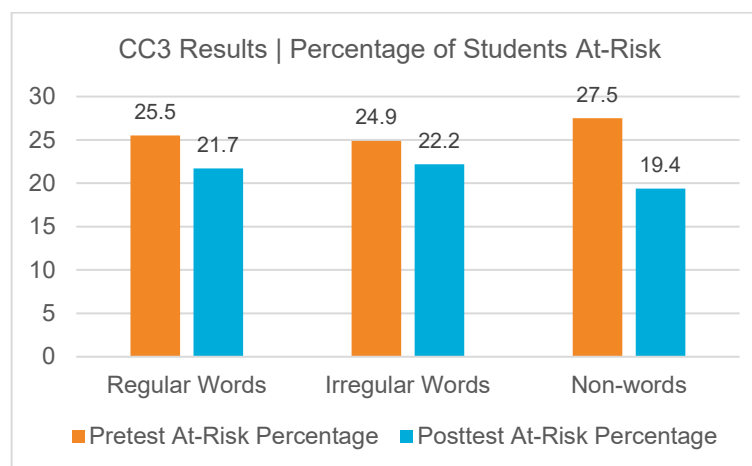
Grade	Total number of students assessed at the beginning of the school year at each grade level	Total number of students identified as being at risk in literacy on final assessment(s)	Average number of months behind grade level at-risk students were at in literacy at time of initial assessment(s)	Average number of months gained at grade level by at-risk students in literacy at time of final assessment(s)
Grade 1	10197	2826	4.85	-1.13
Grade 2	9377	2503	8.23	-3.23
Grade 3	9940	2393	13.83	-1.38
Grade 4	872	235	19.11	-3.62

Note | The negative values reported in the Average number of months gained at grade level by at-risk students in literacy at time of final assessment(s) would indicate that those students who remain at risk are at a greater number of months behind. This does not indicate that students were not making progress during this time. These values should be considered with the following contextual information in mind:

- As the curriculum moves forward over the course of the year, the benchmark of what is considered at-grade level moves. As such, a student making incremental progress may be at more months behind. (e.g. A student in grade 1 who is 4.85 months behind at initial assessment, making no progress, would be 8.85 months behind at final assessment. The months gained would then be -4.00).
- The number of months between pre and post testing for Grade 1 was four months and for Grade 2 to 4 was eight months
- There are a number of additional factors that may impact the rate at which students improve towards grade level expectations for literacy including EAL language acquisition, complex educational needs, etc.

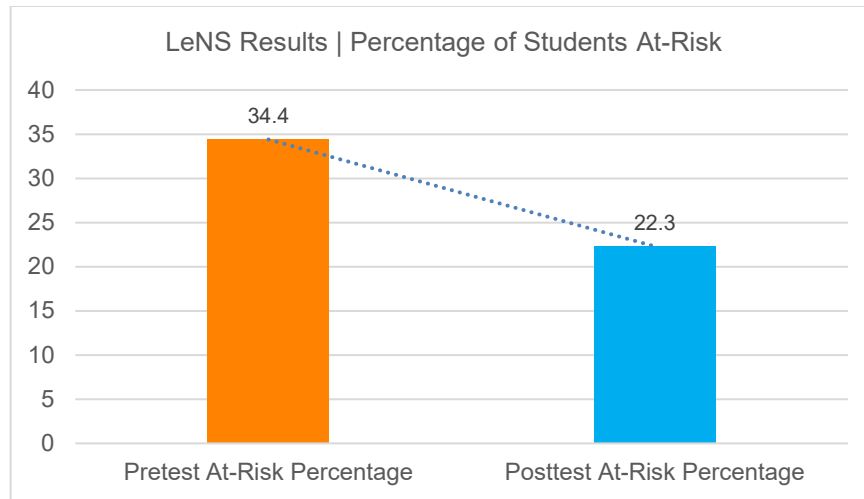
Castles and Coltheart 3 (CC3)

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](#).

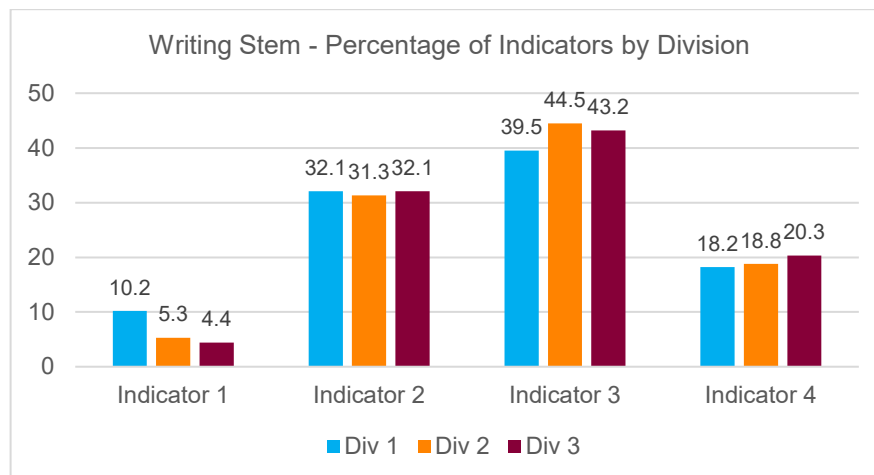
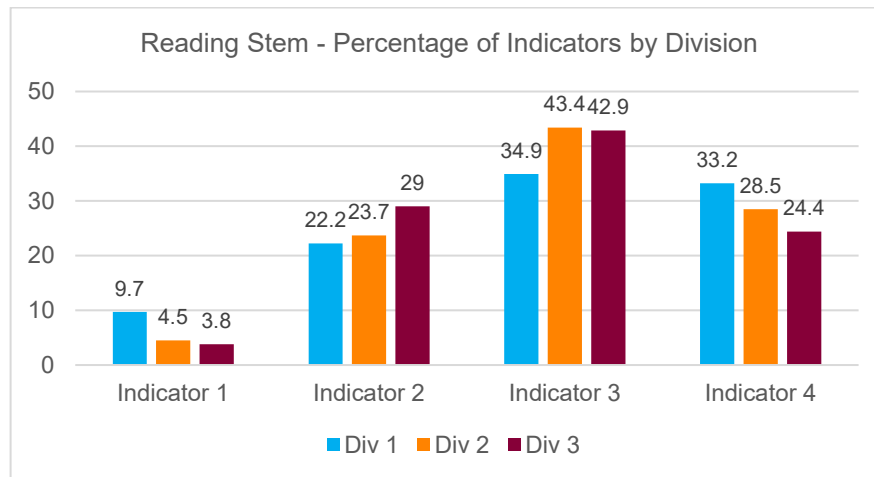


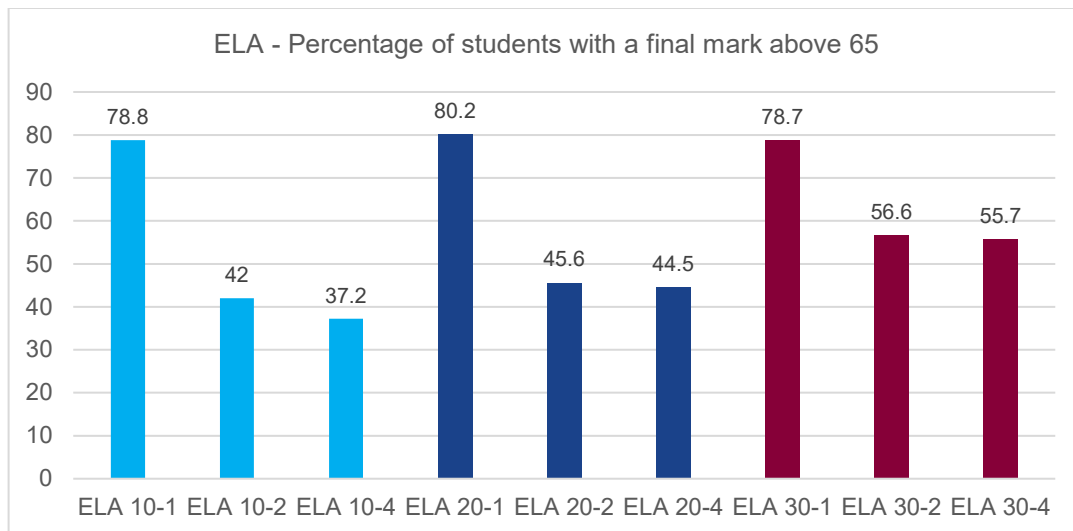
Local Measure

Report Card Results
Language Arts

Report Card

For additional information, refer to [Appendix R | Report Card Data](#).





Local Measure

DEL F & DELE

Results on the Diplôme d'études en langue française (DEL F) and the Diplomas de Español como Lengua Extranjera (DELE)

Exam & Level	Exams written	Exams passed*
DEL F - A1	137	136
DEL F - B2	92	89
DELE - A2/B1	12	11
DELE - B2	2	1

*DELE results breakdowns do not specify which students passed which exam only the overall pass rate.

Required AEAM

PAT Acceptable & Excellence

Diploma Exam Acceptable & Excellence

Diploma Examination and Provincial Achievement Test (PAT) Results

Note | Provincial assessments were cancelled or optional in 2019-20 and 2020-21 due to the global pandemic.

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	
			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
		Diploma Exam	86.9	15.4	n/a	n/a	n/a	n/a	81.6	13.9	86.3	14.4
	Province	School-Awarded	98	35.1	n/a	n/a	n/a	n/a	98.2	44.6	98.4	42.4
		Diploma Exam	86.8	12.3	n/a	n/a	n/a	n/a	78.8	9.4	83.7	10.5
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
		Diploma Exam	86.9	14.7	n/a	n/a	n/a	n/a	81.9	15.8	86.9	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
		Diploma Exam	87.1	12.1	n/a	n/a	n/a	n/a	80.8	12.3	86.2	12.7
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
		Diploma Exam	94.9	18.9	n/a	n/a	n/a	n/a	92.3	5.8	96.9	8.8
	Province	School-Awarded	99.7	56.7	n/a	n/a	n/a	n/a	99.8	65.8	99.4	62.3
		Diploma Exam	91.5	10.1	n/a	n/a	n/a	n/a	91.9	6.8	93.1	6.1

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	
			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
		Writing	92.3	11.2	n/a	n/a	n/a	n/a	90.2	16.3	88.8	14.9
	Province	Reading	90.2	44.6	n/a	n/a	n/a	n/a	86.5	39.3	88.6	40.1
		Writing	91.6	10.8	n/a	n/a	n/a	n/a	91.5	15.7	89.9	15.3
French Language Arts 6 année	Authority	Reading	90.6	31.9	n/a	n/a	n/a	n/a	84.5	19.6	85.0	25.6
		Writing	95.6	19.8	n/a	n/a	n/a	n/a	83.8	10.0	86.7	10.6
	Province	Reading	83.8	25.3	n/a	n/a	n/a	n/a	76.4	18.0	79.8	19.8
		Writing	93.9	16.5	n/a	n/a	n/a	n/a	84.1	12.1	83.8	13.3
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
		Writing	91.0	21.8	n/a	n/a	n/a	n/a	87.5	20.2	87.1	21.2
	Province	Reading	79.6	19.6	n/a	n/a	n/a	n/a	81.0	21.3	80.1	19.9
		Writing	89.6	21.2	n/a	n/a	n/a	n/a	88.6	18.1	88.8	20.1
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
		Writing	73.5	5.1	n/a	n/a	n/a	n/a	65.6	8.6	54.1	6.6
	Province	Reading	68.8	18.8	n/a	n/a	n/a	n/a	65.0	16.9	70.2	17.9
		Writing	74.5	4.8	n/a	n/a	n/a	n/a	67.7	5.1	67.4	5.0
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
		Writing	89.6	12.8	n/a	n/a	n/a	n/a	80.1	13.2	85.6	17.2
	Province	Reading	81.2	15.7	n/a	n/a	n/a	n/a	73.6	10.5	75.3	11.9
		Writing	90.1	14.0	n/a	n/a	n/a	n/a	84.1	15.1	87.2	17.1

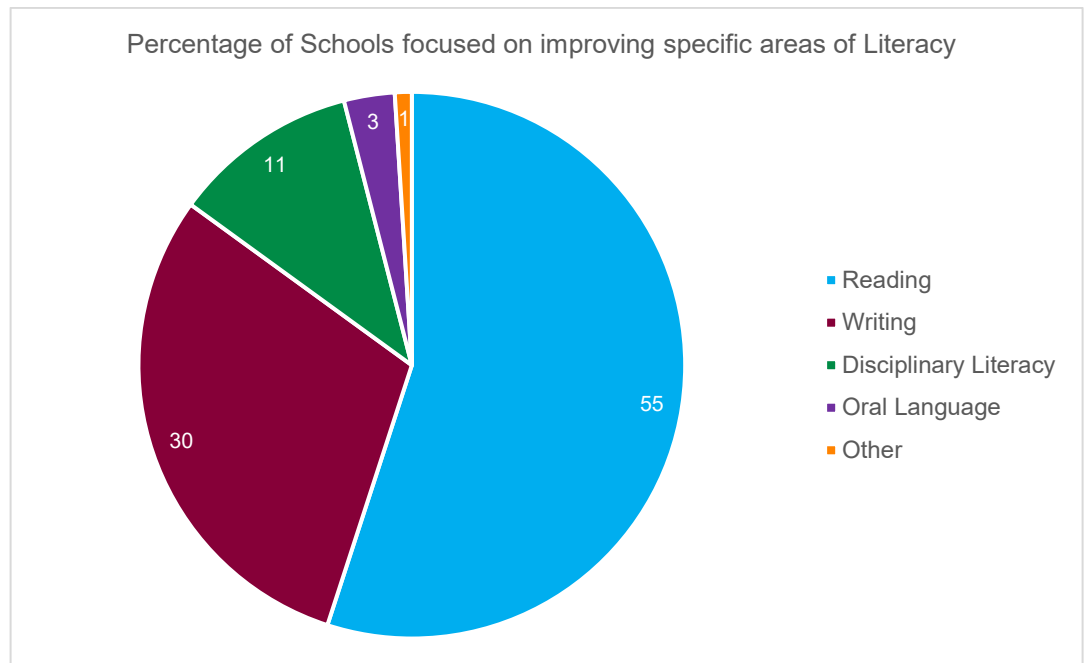
Local Measure

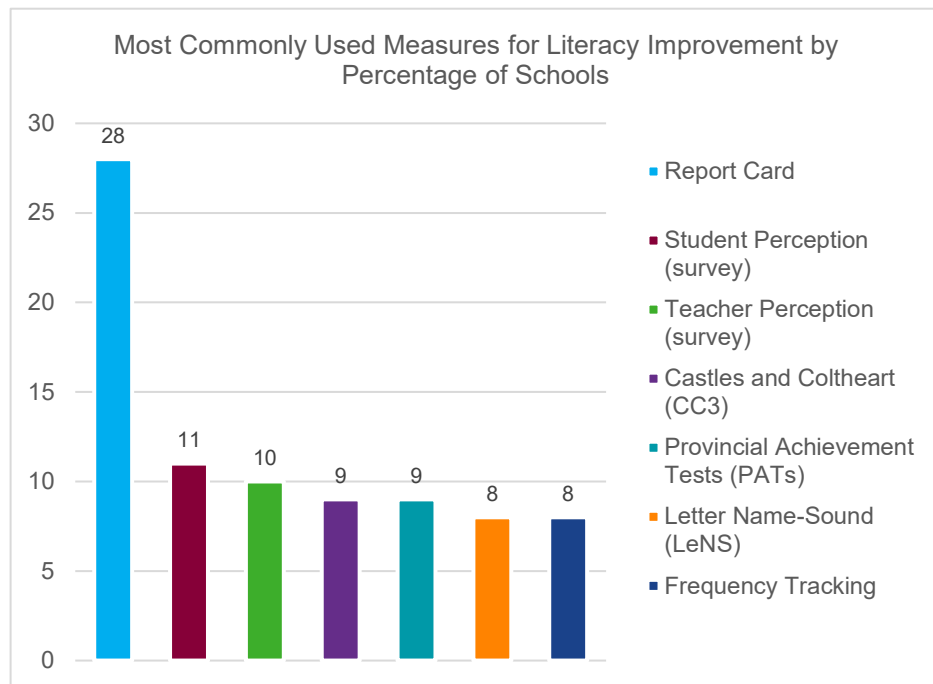
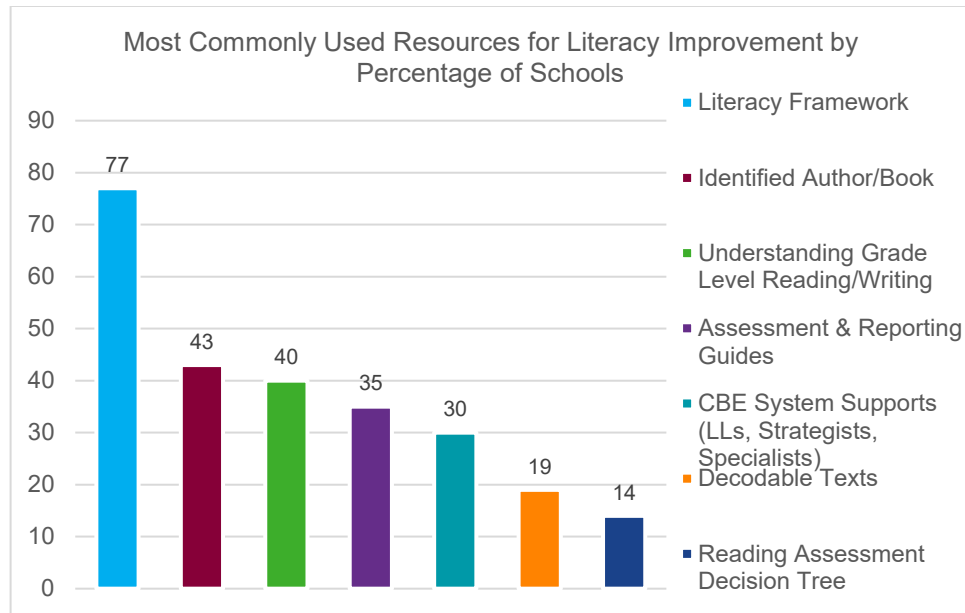
SDP Goals, Measures

School Development Plan (SDP) Data 2022-23

Note | every school had a literacy goal.

The three 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 | SDP Data](#).





What We Noticed | Literacy

Celebrate | Literacy

Achievement in Reading

- Reading Readiness Screening Tool (RRST) results indicated that approximately 63 per cent of CBE kindergarten students were on the right track to achieve levels considered developmentally appropriate and improvements in all areas of phonological skills were noted particularly in syllable blending and initial sound isolation. Overall, there was an increased number of students leaving kindergarten with well-developing phonological skills, specifically 3% more than in the previous year.

- School development plan data showed an increased focus on improving reading and more schools used decodable texts as identified resources in school development planning compared to the previous school year, supporting an intentional focus to improve student achievement in this specific area of reading.
- Fewer 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 nearly half of students who initially scored in the at-risk category for non-words scored not at risk in post-tests.
- CBE students exhibit a strong understanding of their individual reading skill development, confidently recognizing the necessary steps to improve their reading abilities with over 90 per cent of students agreeing that they are understanding what they read and approximately 80 per cent of students agreeing that they know what to do next to improve reading skills on the CBE Student Survey.
- Across all three standard categories, grade 6 and 9 students in CBE outperformed the province on ELA Part B Reading provincial achievement results in 2022-23.
- More than 66 per cent of Division 1 English Language Learners received an indicator of 3 or 4 in the Reading stem on their report card.
- English Language Arts 30-1 and 30-2 and French Language Arts 30-1 diploma results were above the provincial average for Part B Reading.
- Intervention strategies that were found to be effective in addressing gaps in student achievement in reading included: Interdisciplinary team leadership, data-driven instruction, flexible instructional cycles, collaboration with classroom-based teachers, differentiated support, training and resource enhancement, continuity and familiarity.

Implementation of CBE's Literacy Framework and New Curriculum

- Percentage of schools using CBE's *Literacy Framework* as a resource in their School Development Plan was 77 per cent, an increase of 20 percentage points.
- Overall student agreement to literacy framework suite of questions on CBE Student Survey improved.
- Summer professional learning sessions widely attended by kindergarten to Grade 6 leaders and teachers.
- In the CBE Student Survey data, English Language Learners showed more agreement on having connection to the texts they read and hear in class and on knowing what to do next to improve their reading and writing skills, as compared to the All Students cohort

High School Student Perceptions and Achievement

- High school students' perceptions of English Language Arts remained positive and consistent. They acknowledge the practical relevance of the language arts they learn in school to their everyday lives.
- Dash 1 ELA courses showed the highest percentages of students who received a mark above 65 compared to dash 2 and dash 4 courses.

Oral Language

- Improvement demonstrated across all student cohorts, including All students, English Language Learners (ELL), and Indigenous students.

- RRST results indicate a strength in kindergarten students' oral expression skills.

Writing

- Students reported increased confidence in their writing abilities, with a majority feeling they are competent writers. They also expressed an awareness of how to further enhance their writing skills and actively participate in discussions on various literary texts.
- Grade 9 narrative writing PAT results were slightly above the provincial average.
- English Language Arts 30-1 and 30-2 and French Language Arts 30-1 diploma results were above the provincial average for Part A Writing.

Languages

- 276 students completed a Language Course Challenge process in the first year of the program across 14 programs of study.
- In collaboration with the Calgary Catholic School Division, 758 grade 5 & 6 students from the Spanish Bilingual program gathered for a day at the Calgary Public Library to attend various workshops lead by Spanish speaking artists in residence.
- Over 750 students performed in our ¿Que Pasa? event at the Jubilee Auditorium - a multi-school K-12 Spanish Bilingual Program Performance Fine Arts Gala evening.
- 99 per cent of students successfully completed DELF A1 exam and 97 per cent of students successfully completed the DELF B2 exam.

Areas for Growth | Literacy

Achievement in Writing

- Report card data across Divisions 1, 2 and 3 suggest lower student achievement in writing overall when compared to reading achievement.
- Less than 30 per cent of the Division 1 students with identified special education needs achieved an indicator of 3 or 4 in writing.
- Students reported a decline in opportunities to receive valuable feedback on their writing skills and the chance to collaborate with peers in different settings to enhance both reading and writing abilities.
- Grade 6 CBE students' provincial achievement results in writing were lower than the provincial average in both the acceptable and excellence standard. The greatest discrepancy between the province and CBE PAT results for students achieving "Limited" and "Poor" on ELA Part A PAT narrative writing was within the Organization reporting category followed by Conventions.
- 87.1% of grade 9 CBE students achieved the acceptable standard on the ELA Part A Writing PAT, which was lower than the provincial average of 88.8 %. While a higher percentage of grade 9 students in CBE achieved the standard of excellence than the province, more CBE students in grade 9 also achieved below the acceptable standard. Content and content management in functional writing surfaced as a possible area for improvement in grade 9 writing moving forward.

Interest in Language Arts Learning

- Two key areas requiring improvement are: increasing students' interest in language arts to ensure students find these classes engaging and relevant and addressing

the gap between student perceived usefulness vs interest in English Language Arts learning.

- Low agreement levels of 69 per cent (grade 4), 65 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 9).
- Encouraging students to read interesting books and fostering a sense of connection to texts is an area that requires growth.
- Only 66.8 per cent of students agreed to feeling a connection to the texts they read and hear in class on the CBE Student Survey, a continued decline from last year.
- 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.

Phonological Skills

- Although gains were made, CBE kindergarten children continue to benefit from structured, direct instruction specific to phonological skills and connected phonics.
- Phoneme level work was an area where over 50 per cent of CBE kindergarten children scored in the “Minimal Development” range. This was particularly true for English as Additional Language Learners and those identified with special education needs.

Languages

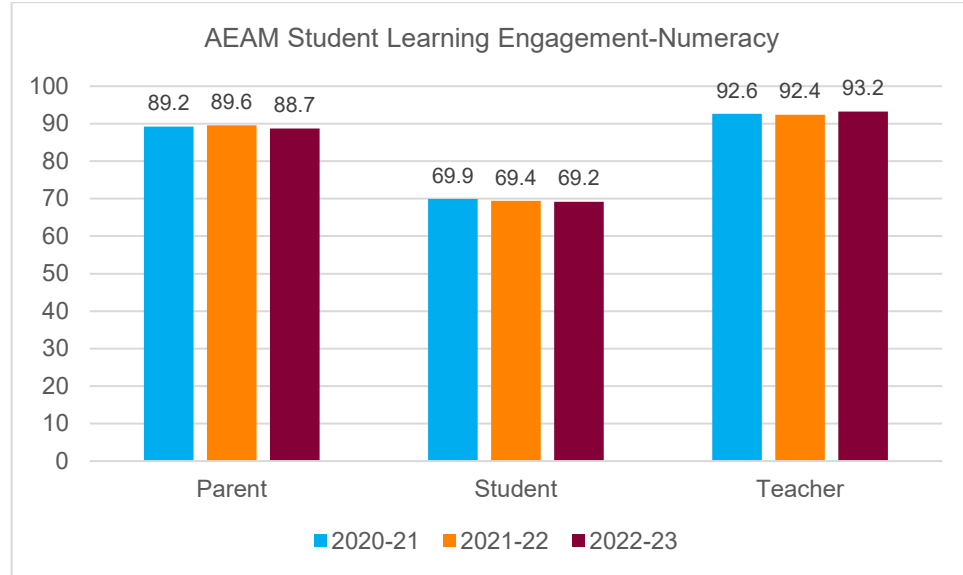
- Transitioning to outcomes-based assessment for FSL, Spanish and Language & Culture courses.
- Calibrating FLA benchmarks via system-wide FLA 7-8-9 written and oral tasks.
- Limited participation in professional learning networks and communities of practice for both the Late Immersion schools and new language teachers.
- Assessment tools for both the Mandarin and Spanish programs to ensure alignment with the Programs of Study and system direction.

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

For the results by question, refer to [Appendix H | CBE Student Survey Results by Question](#).

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

Summary Measure	2021-22 Percentage Agreement	2022-23 Percentage Agreement
Mathematics Framework	73.1	73.7

Required AEAM

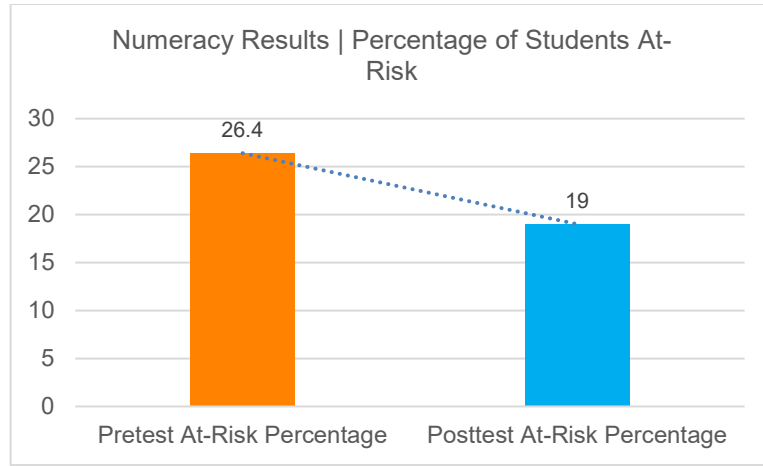
Early Years Assessment
Numeracy

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 on final assessment(s)	Average number of months behind grade level at-risk students were at in numeracy at time of initial assessment(s)	Average number of months gained at grade level by at-risk students in numeracy at time of final assessment(s)
Grade 1	10197	1893	8.39	2.22
Grade 2	9377	1478	9.96	1.83
Grade 3	9940	1286	10.64	0.25
Grade 4	872	30	10.50	-0.40



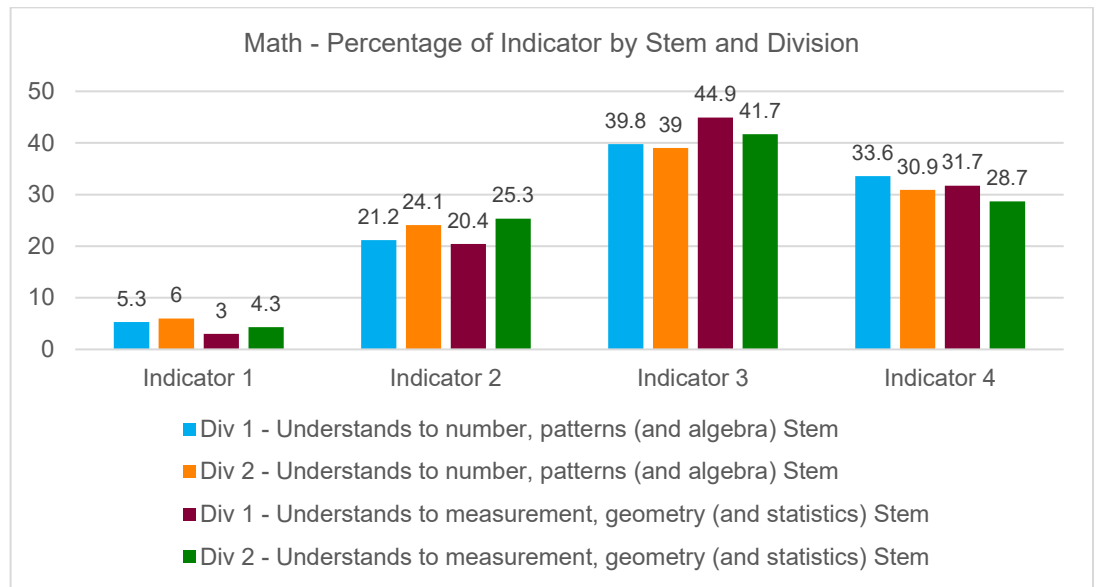
Note | following focused, intentional efforts to improve numeracy for students determined to be at-risk over 7 per cent of those students who scored at-risk in the pre-test improved their achievement on the numeracy assessment.

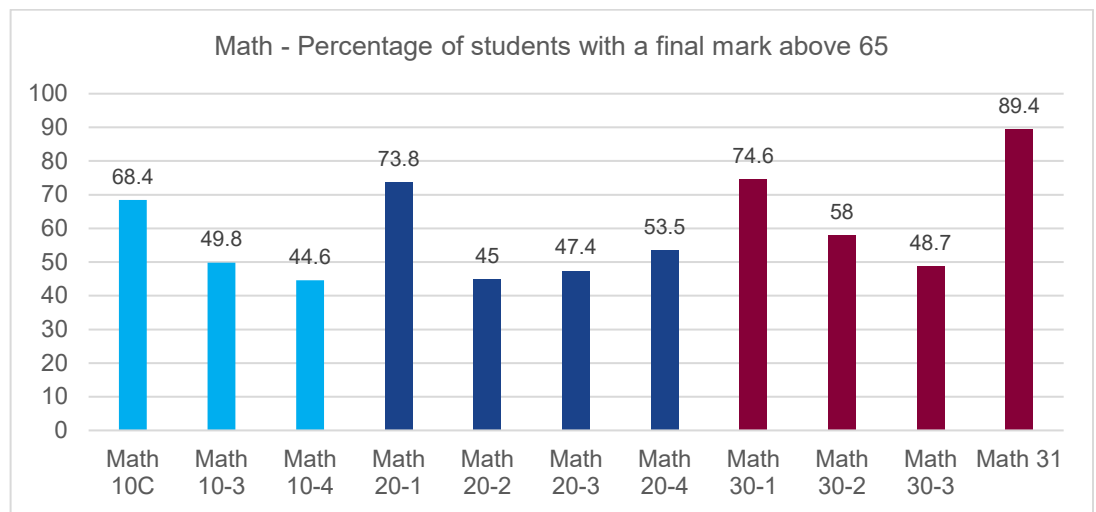
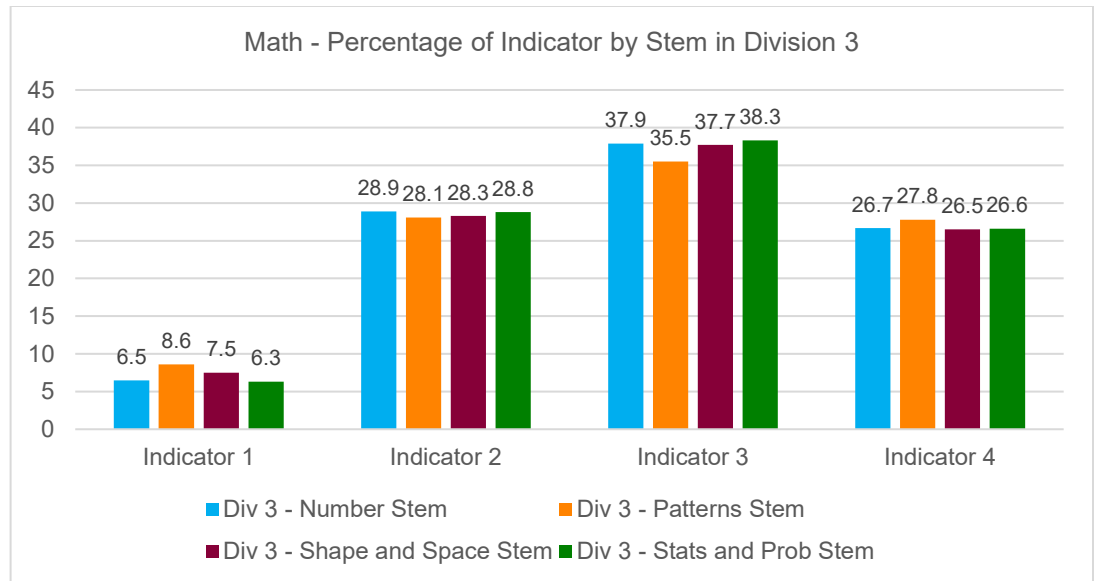
Local Measure

Report Card Results
Mathematics

Report Card

For additional information, refer to [Appendix R | Report Card Data](#).





Required AEAM

PAT Acceptable & Excellence

Diploma Exam Acceptable & Excellence

Diploma Examination and Provincial Achievement Test (PAT) Results

Note | Provincial assessments were cancelled or optional in 2019-20 and 2020-21 due to the global pandemic.

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	
			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
		Diploma Exam	83.4	45.5	n/a	n/a	n/a	n/a	66.5	24.4	78.4	40.1
	Province	School-Awarded	96.2	51.6	n/a	n/a	n/a	n/a	95.4	51.6	96.1	54.1
		Diploma Exam	77.8	35.1	n/a	n/a	n/a	n/a	63.6	23	70.8	29
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
		Diploma Exam	77.7	19.6	n/a	n/a	n/a	n/a	68.1	15.1	77.4	19.8
	Province	School-Awarded	94.3	28.6	n/a	n/a	n/a	n/a	94.3	29.7	94.1	29.2
		Diploma Exam	76.5	16.8	n/a	n/a	n/a	n/a	61.5	11.8	71.1	15.2

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	
			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
		Part B	83.9	19.8	n/a	n/a	n/a	n/a	76.3	14.7	80.1	21.3
	Province	Part A	71.8	43.5	n/a	n/a	n/a	n/a	68.0	39.0	69.2	45.4
		Part B	81.3	16.9	n/a	n/a	n/a	n/a	77.3	14.0	78.8	17.9
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
		Part B	75.8	27.9	n/a	n/a	n/a	n/a	73.4	27.1	72.9	21.0
	Province	Part A	51.3	21.9	n/a	n/a	n/a	n/a	49.0	20.3	48.7	17.6
		Part B	74.2	24.0	n/a	n/a	n/a	n/a	71.3	22.8	71.3	18.4
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
		Skills	71.7	18.4	n/a	n/a	n/a	n/a	66.9	20.6	56.1	14.6
	Province	Knowledge	68.4	16.2	n/a	n/a	n/a	n/a	65.8	15.1	61.6	15.9
		Skills	74.5	19.0	n/a	n/a	n/a	n/a	69.4	18.1	69.7	18.6

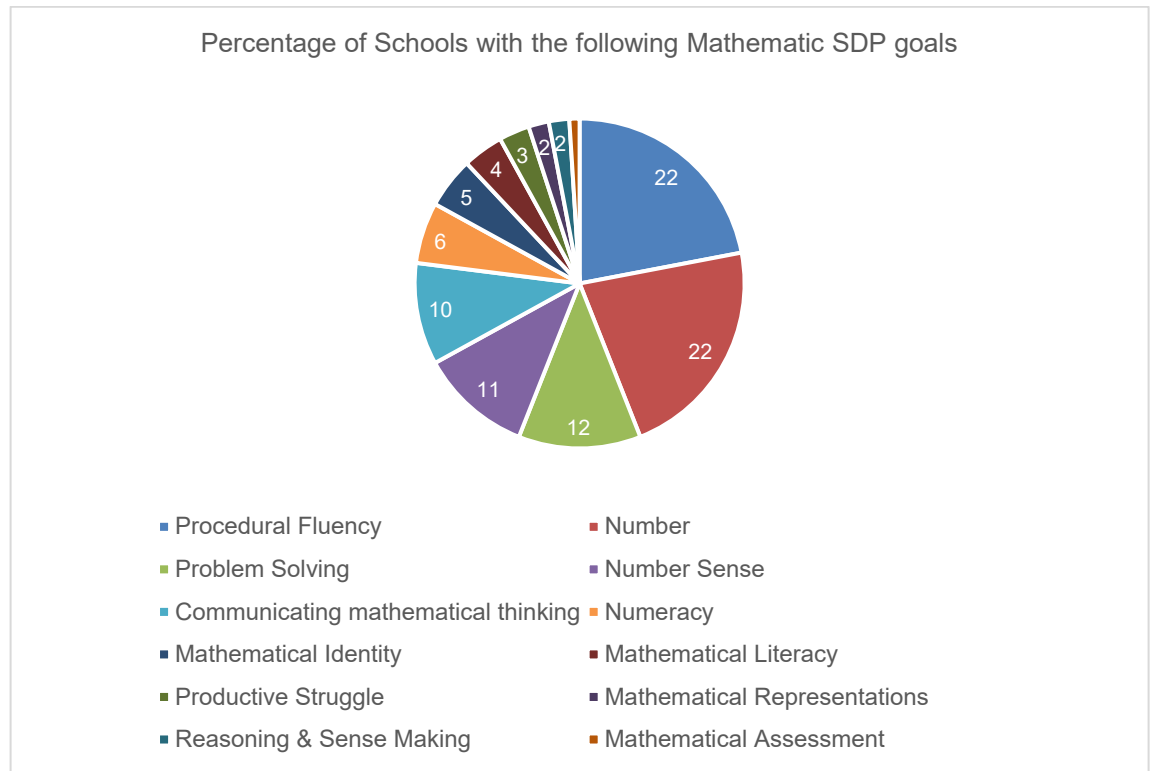
Local Measure

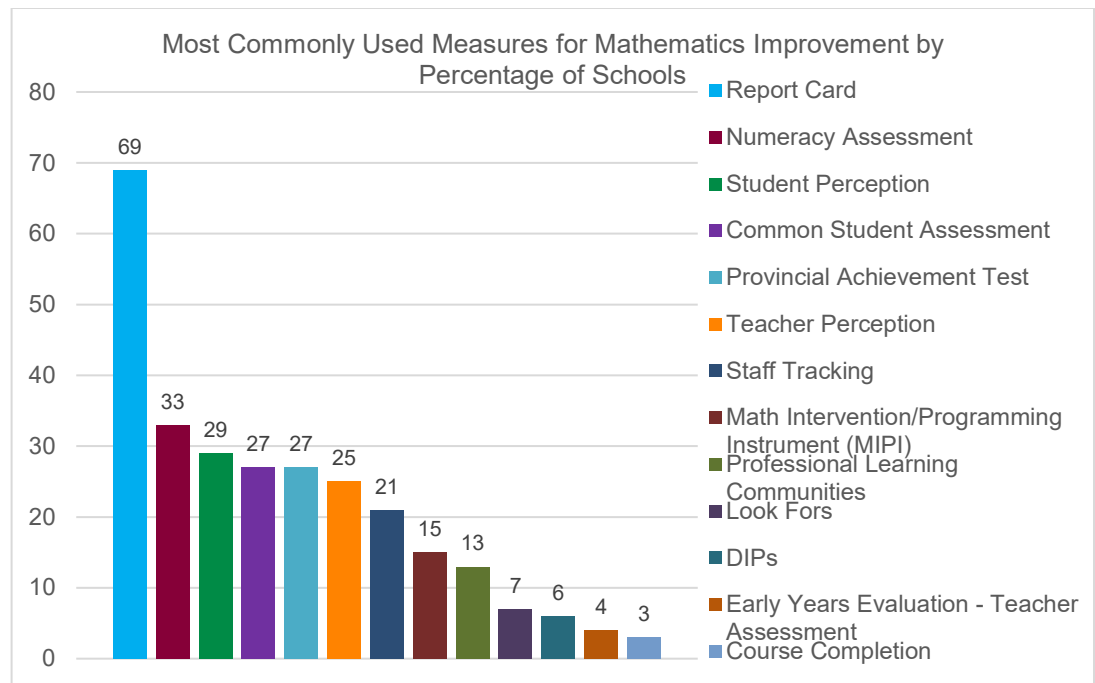
SDP Goals, Measures

School Development Plan (SDP) 2022-23

Note | every school had a mathematics goal.

Percentage of schools that have the identified goal and measure





Note | Most Commonly Used Resources for Mathematics Improvement by Percentage of Schools not represented graphically due to the wide variety of resources used.

What We Noticed | Mathematics

Celebrate | Mathematics

CBE's *Mathematics Framework* Implementation

- More than 82 per cent of schools identified using CBE's *Mathematics Framework* as a resource in their School Development Plan. This was an increase from the 76 per cent of schools who identified this as a resource in 2021-2022 school year.
- School development plan data showed more schools focused on building positive mathematics identities, in alignment with the *Mathematics Framework* and system professional learning opportunities offered.
- Overall agreement to the suite of questions that attend to CBE's *Mathematics Framework* on the CBE Student Survey increased to 73.7 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. Over 85 per cent of students agreed to the statement "I am confident that I can learn mathematics" and approximately 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, both increases since last year.

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.
- Grade 6 and 9 PAT results (except for K&E) were above provincial results across both standard categories (Excellence, Acceptable).
- Grade 6 Part A multiplication results and Grade 9 Part A results for Rational Numbers and Square Roots were above the provincial averages.

- Grade 6 and 9 Part B Patterns & Relations results were stronger for CBE students than provincial results.
- CBE outperformed the provincial average on the Mathematics 30-2 diploma examination and Relations and Functions results were strongest and CBE blended marks for this diploma exam were higher than were provincial blended marks.
- Intervention strategies that were found to be effective in addressing gaps in student achievement in numeracy included: Interdisciplinary team leadership, data-driven instruction, flexible instructional cycles, collaboration with classroom-based teachers, differentiated support, training and resource enhancement, continuity and familiarity.

Perceptions about mathematics learning

- Improved student agreement to statements: “I can reach the level of success in mathematics that I need to reach my future goals” (82%), “I know what to do next to improve in mathematics” (79%) and maintained student agreement (85%) to feeling confident in learning mathematics on the CBE Student Survey.
- Maintained student agreement (79%) on the AEA Survey to the statement “I understand how the mathematics I am learning at school is useful.”
- High school students find the mathematics they are learning at school more interesting, indicating a positive change in engagement.
- High school parents appreciate the practicality of the numeracy skills their children are acquiring at the school, recognizing their usefulness.

Areas for Growth | Mathematics

Student Interest in Mathematics

- Grade 4 students have expressed a reduced liking for mathematics, and Grade 7 students have identified math as less interesting on the AEA survey.
- 61% of grade 7 students agreed the mathematics they are learning at school is interesting on the AEA survey.
- 58.7% 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 58.2% in 2021-22, continued improvement remains an area for growth.
- Parent and Teacher perception of student engagement in mathematics are significantly higher than student perceptions on the AEA survey.
- 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. Additionally, grade 7 and 10 student responses on the AEA Survey continued to show higher agreement with how useful they perceived mathematics learning versus how interesting mathematics learning is perceived at school.

Achievement in Patterns

- 36.7 per cent of students in Division 3 achieved a 1 or a 2 on the Patterns report card stem with 8.6% of students achieving a 1 on this stem.
- A greater number of students engaged in learning new mathematics curriculum achieved a 1 on the Number, Patterns and Algebra report card stem than on the 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

- Despite an overall increase in the response to the prompt "The numeracy skills students are learning at your school are useful," high school parents reported a decline in the usefulness of the numeracy skills their child is learning at school.
- High school English Language Learners and students in 'All Students' cohort showed lower agreement levels in responses to statements "I share my ideas and ask questions in mathematics class" and "I use written and oral communication skills in mathematics class."

Our Next Steps | Literacy & Mathematics

Professional Learning

- Elementary teachers:
 - Assessment of Foundational Reading Skills (AFRS) formally named the Reading Readiness Screening Tool (RRST).
 - Evidence Informed Literacy assessment practices.
 - Phonemic awareness and phonics for emergent readers
 - Developmental progression of fine motor skills for printing.
 - Using diagnostic reading assessments to determine next steps in reading instruction and intervention.
 - Dr. Marian Small supporting MathUP resources to improve teacher practice and student achievement.
 - Improving understanding of mathematics content, instruction and assessment in relation to the new Mathematics Curriculum.
- Middle Years and High School teachers:
 - 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).
 - How assessment can support knowing our learners and improving student engagement and achievement in English Language Arts and Literature (ELAL) curriculum.
 - Improving understanding of mathematics content, instruction, and assessment in relation to middle years learner mathematics identity.
 - Improving Reading for Older Students (IROS) modules for older students reading below grade level.
 - Improving teacher understanding and leadership of literacy and mathematics instruction in relation to outcomes-based assessment.
- Language Specialists and DELF teachers:

- Providing DELF trainer certification to develop a sustainable pool of DELF-certified Examiners within CBE.
- Providing sessions for French language teachers for the assessment of oral language production in the context of the new curriculum for French Immersion Language and Literacy.
- Development of LDC French Language Arts (Late Immersion) in preparation for implementation in fall 2024.

▪ Structures and Processes

- Enact implementation plan for the new 4-6 English Language Arts and Literature (ELAL) curriculum.
- Assessment of Foundational Reading Skills (AFRS) administration by all kindergarten teachers in fall and spring of the 2023-24 school year to identify literacy needs and areas for growth for kindergarten children.
- Develop on-demand online videos and resources to support teachers and leaders in their specific school contexts.
- Professional Learning Network (PLN) working 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.

▪ Resources

- CBE's *K-12 Literacy and Mathematics Frameworks* refined.
- English language arts K-3 Scope and Sequence updates.
- K-3 Reading Assessment Decision Tree will be created to support analyzing LeNS and CC3 data and determine next steps for assessment.
- Recommended resource guide aligned with K-3 ELAL curriculum.
- English Language Arts and Literature Resource Guides updates in grades K-3 and 4-6 to support curriculum implementation.
- New home literacy routines flatsheet aligned with K-3 ELAL curriculum and research-based practices to be created.
- Digital decodable library aligned with the CBE Scope and Sequence to support families with home literacy routines to be developed.
- Literacy resources (e.g., HLAT and IROS) will be curated using appropriate platforms (e.g., Google Classroom and Brightspace D2L) to facilitate professional learning for K-12 teachers.
- Grade Level Reading and Writing document updates to align with the English Language Arts and Literature (ELAL) K-6 learning outcomes.
- Literacy and Mathematics School Development Plan (SDP) Support Documents refined to continue alignment between frameworks and SDPs.
- Grades 4-12 Reading Assessment Decision Tree updates to support identifying next steps for students at-risk for reading difficulties.

- High-quality task and summative assessment exemplars to support high school teachers implementing outcomes-based assessment.
- ELA 10-1 and 10-2 Assessment and Reporting Guides will be refined.
- Language Course Challenge exams developed in additional languages to expand 30-level language offerings of Language Course Challenge program.
- Oral communication evaluation tools provided to support teacher teams in assessing in the new FILAL curriculum.
- Resources in key languages will be created that align with the New Curricula (FILAL, Mathematics, Science).
- Bridging Student Transitions document development in support of students who accessed different curricula in 2022-2023.

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

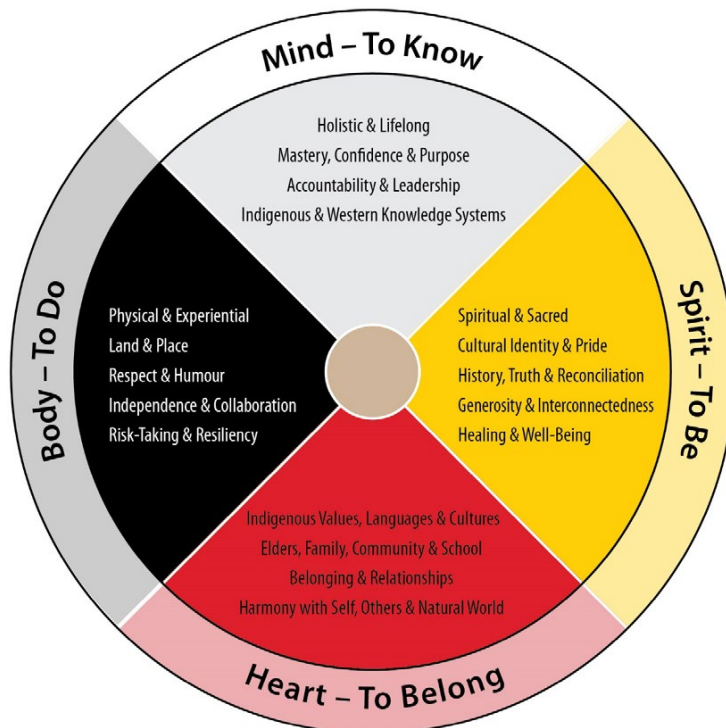
CBE continues to prioritize and commit to creating the systemic conditions required to ensure that each student who self-identifies as Indigenous is supported to experience improved achievement and well-being. System-wide implementation of the CBE Indigenous Education Holistic Lifelong Learning Framework provides the foundation upon which CBE staff, teams, schools communities, service units and our district meaningfully position and deepen our individual and collective knowledge to meet the holistic needs of students who self-identify as Indigenous, and all CBE students.

Our commitment to Education for Reconciliation remains action oriented and strong as we enter our third year having each CBE school reflect on and maintain a personalized, school specific TRC Commitment to Action. In 2022-23 most CBE schools continued to commit to supporting TRC Call to Action 63 (i-iv) focused on maintaining an annual commitment to Indigenous Education issues. Other ways we have advanced the TRC Calls to Action, include the deployment of 17 1.0 FTE Indigenous Education Strategists to 18 target schools to support ensuring that each student who self-identifies as Indigenous is supported to experience improved achievement and well-being. In alignment, the Education Directors responsible for all schools and portfolios gathered four times during the 2022-23 school year to engage in a Collaborative Team Meeting (CTM) focused on improving our work on behalf of self-identified Indigenous students and Indigenous Education for all students. Each CTM celebrated the successes of students and schools, identified challenges and key issues, and then determined effective leadership actions required to support the school or group of schools.

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



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

- Understanding impact of residential schools, land acknowledgements as a reconciliatory act, implementation of the Truth and Reconciliation Commission of Canada: Calls to Action for service unit staff.
- System-wide Indigenous Education Professional Day of Learning Maatoomsii'Pookaiks in October on Truth and Reconciliation for school and service unit staff.
- Built capacity of school and service staff with a focus on the Spirit Domain-To Be and the five key attributes within.
- Wise practices to increase Indigenous student attendance through the Professional Learning Network with 18 schools and support from the Indigenous Education Team for school leaders.

Structures and Processes

- Preschool and full-day kindergarten maintained at Niitsitapi Learning Centre and full-day kindergarten at Piitoayis Family School.
- Designed plan to hold space for Indigenous student voice in the planning and implementation of actions to support their success.
- Four Collaborative Team Meetings (CTM) with Education Directors to advance achievement of this Key Outcome.
- New Request for Support structure for schools and service units to request and receive support from Indigenous Education Team.
- Third and final year of targeted support to 16 of the 18 target schools through deployment of Indigenous Education strategist, two remaining schools each have 1 year remaining in the 3-year cycle.
- Designed system level structure to track and monitor achievement and well-being for self-identified Indigenous students in high school.
- Holistic Transition Process for Grade 9 students who self-identify as Indigenous to support student transitions to high school maintained.
- Indigenous Student Graduation event hosted to celebrate Indigenous students completing Grade 12.
- Land Acknowledgement to action commitment to Education for Truth and Reconciliation continued to be implemented.
- Actioned and renewed school-based Truth and Reconciliation (TRC) Commitments to implement TRC Calls to Action.
- Locally Developed Course Niihiyyat for grades 5-9 (formerly titled Holistic Lifelong Learning) updated and renewed.

Resources

- "Commūn-I-Tea" resource focused on supporting schools to gather and action Indigenous student and family voice was designed.
- Indigenous Education Insite page updated to improve alignment with the Indigenous Education Holistic Lifelong Learning Framework.

- Print and video resources designed and released to support implementation of the Indigenous Education Holistic Lifelong Learning Framework Spirit Domain-To Be and the five key attributes within.
- Resources and supports to support gaps in areas of high demand, including Indigenous land-based learning, building relationships with Indigenous students, families, Elders and community, and acknowledging the land were designed, updated and shared.
- Indigenous Education newsletters (internal and external) to highlight good news stories and resources with staff, families and community published.
- Video and print resources published throughout the school year to highlight and support schools with acknowledging significant events (e.g., Secret Path Week, Métis Week, Indigenous Veteran’s Day, Solstice/Equinox, National Indigenous Peoples Day).
- Treaty 7, Métis Nation, and Inuit Tapiriit Kanatami flag purchased and gifted to each CBE school to live in kinship with the CBE Land Acknowledgement.
- Video designed to support schools with sharing the significance of the flags with students, staff, and families on National Indigenous Peoples Day on June 21, 2023.
- Lesson plan exemplars that model creating and holding ethical space for Indigenous ways of being, belonging, doing and knowing.
- Indigenous Education Holistic Collaborative Response to follow-up requests for support received by Indigenous Education 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](#) 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	49.6	48.8	45.2	57.0	59.5	59.1	Very Low	Improved	Issue
		5-year High School Completion	60.2	50.7	51.4	71.3	68.0	67.0	Very Low	Improved Significantly	Acceptable

Cohort	Measure	2018-19	2019-20	2020-21	2021-22	2022-23
Self-Identify as Indigenous	3-year High School Completion	40.4	38.9	48.0	48.8	49.6
	5-year High School Completion	51.6	50.5	53.1	50.7	60.2

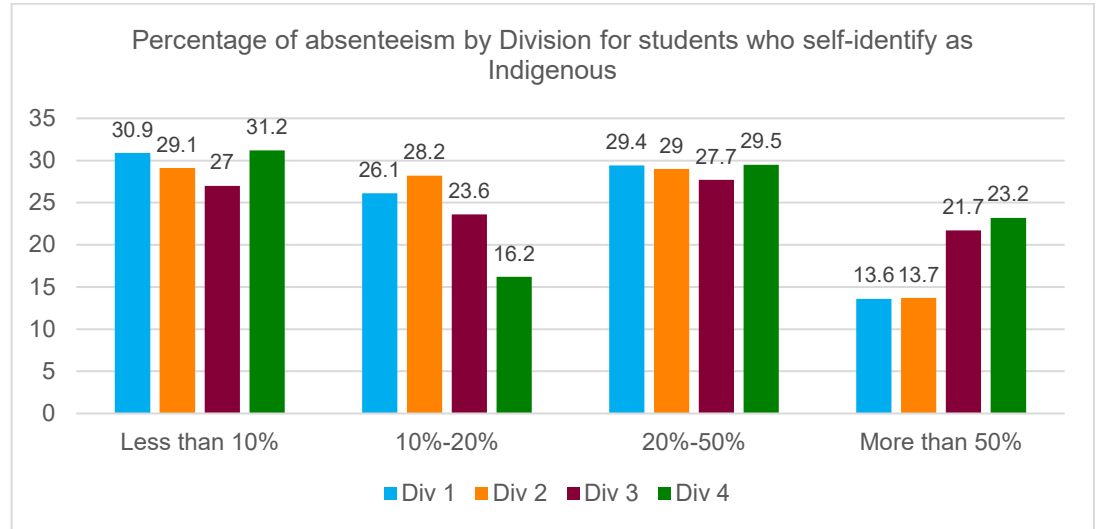
Local Measure

Attendance

Attendance

Percentage of absenteeism for students who self-identify as Indigenous

2021-22 Total Absent Rate	2022-23 Total Absent Rate
24.7	24.9



Percentage of absenteeism by Code for students who self-identify as Indigenous

Code*	Div 1	Div 2	Div 3	Div 4
A	8.9	9.8	15.6	21.1
IL	7	5.8	5.2	4.1
Other	5.1	4.7	4.9	3.3

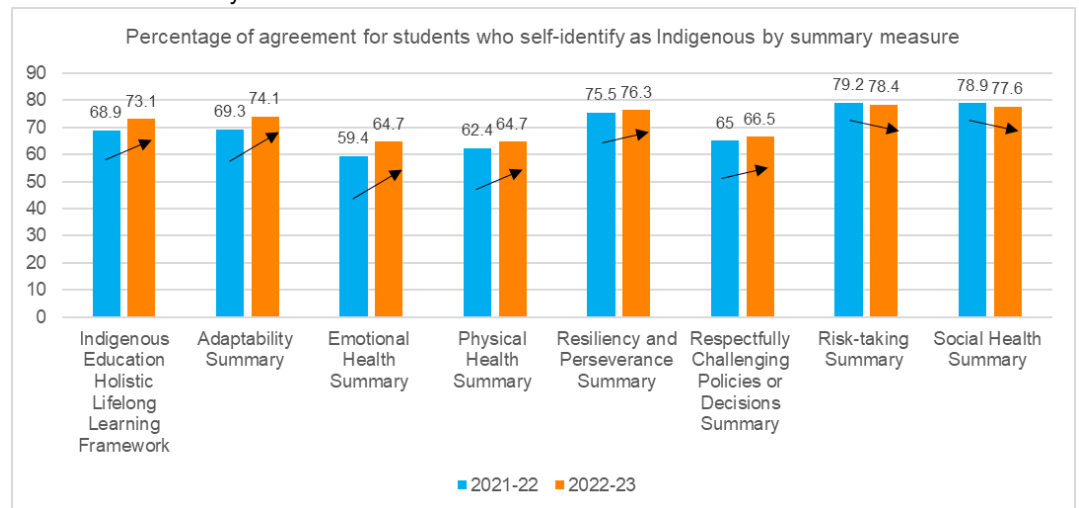
*A – Absent without contact from the legal guardian

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

CBE Student Survey

For the results by question, refer to [Appendix H | CBE Student Survey Results by Question](#).

Percentage of agreement for the students who self-identify as Indigenous with the suite of questions tied to each summary measure



Note | The questions included in the Indigenous Education Holistic Lifelong Learning Framework are updated according to the new suite of questions.

Local Measure

CBE Student Survey

Indigenous Education
Holistic Lifelong
Learning Framework

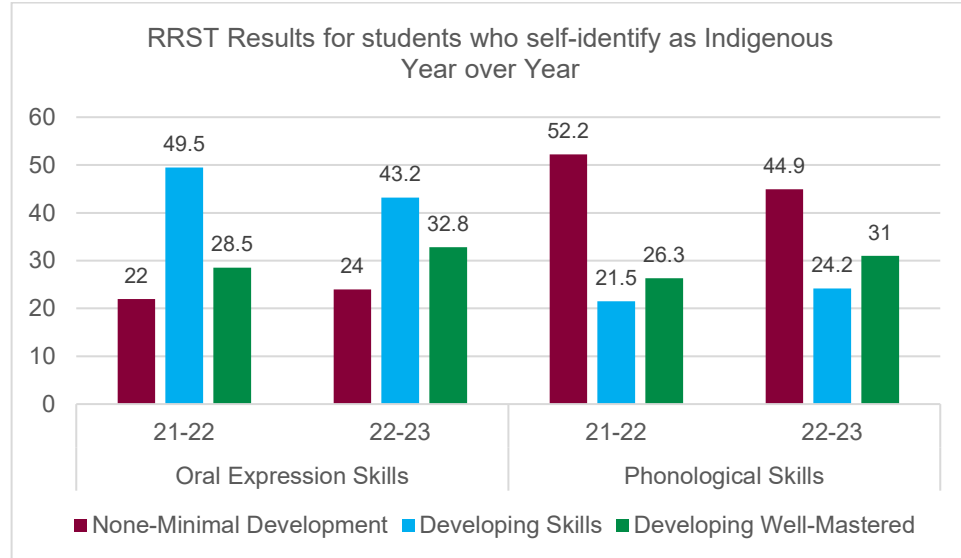
Local Measure

Literacy and Numeracy Assessments

- CC3
- LeNS
- Numeracy
- RRST

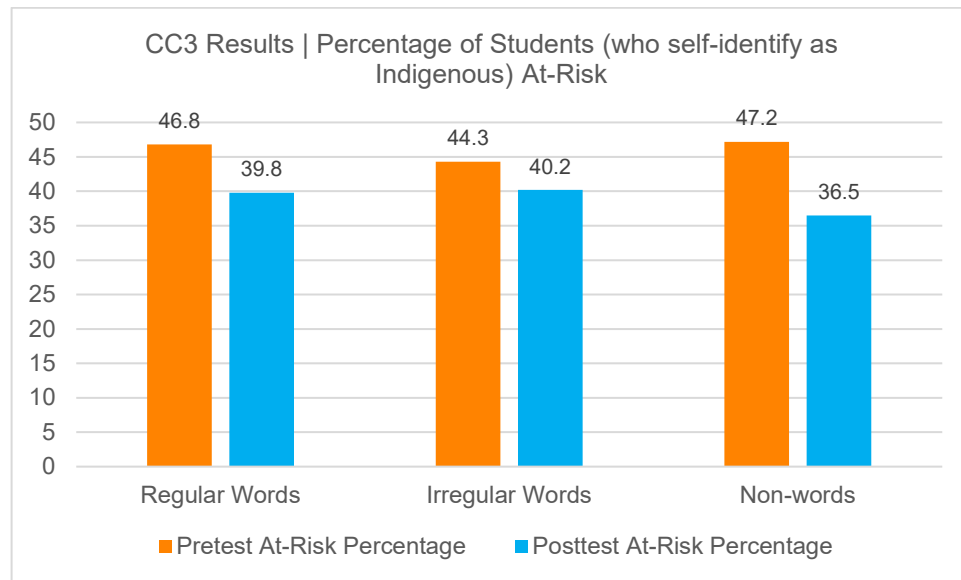
Kindergarten Reading Readiness Screening Tool (RRST)

For the results by section, refer to [Appendix M | Reading Readiness Screening Tool](#).



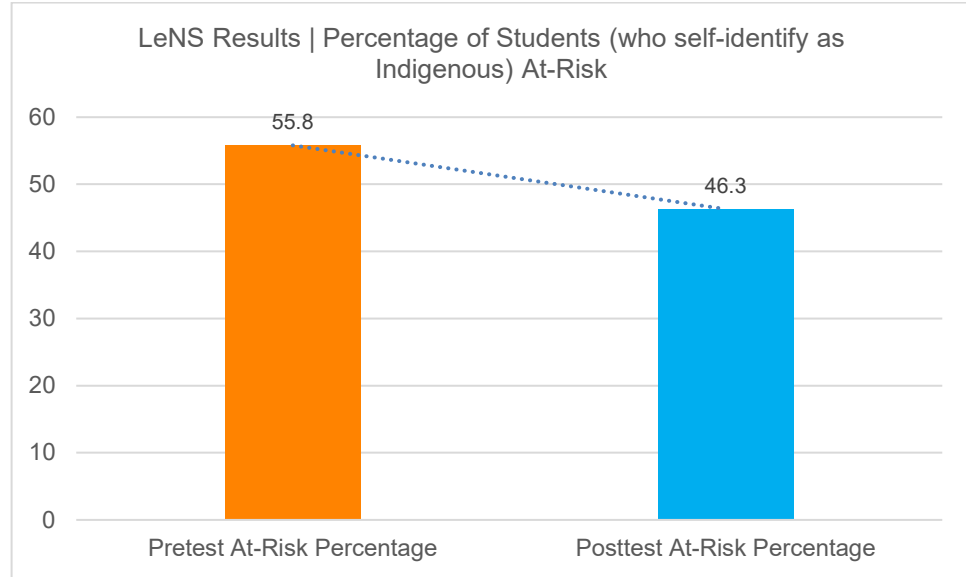
Castles and Coltheart 3 (CC3)

For additional information, refer to [Appendix Q | CC3, LeNS and Numeracy](#).



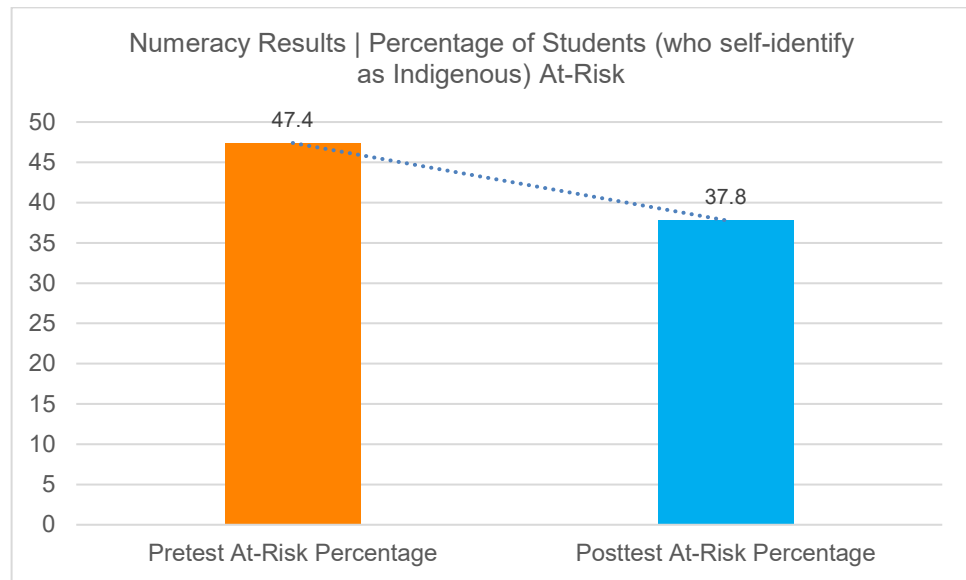
Letter Name-Sound (LeNS):

For additional information, refer to [Appendix Q | CC3, LeNS and Numeracy](#).



Numeracy Assessment

For additional information, refer to [Appendix Q | CC3, LeNS and Numeracy](#).

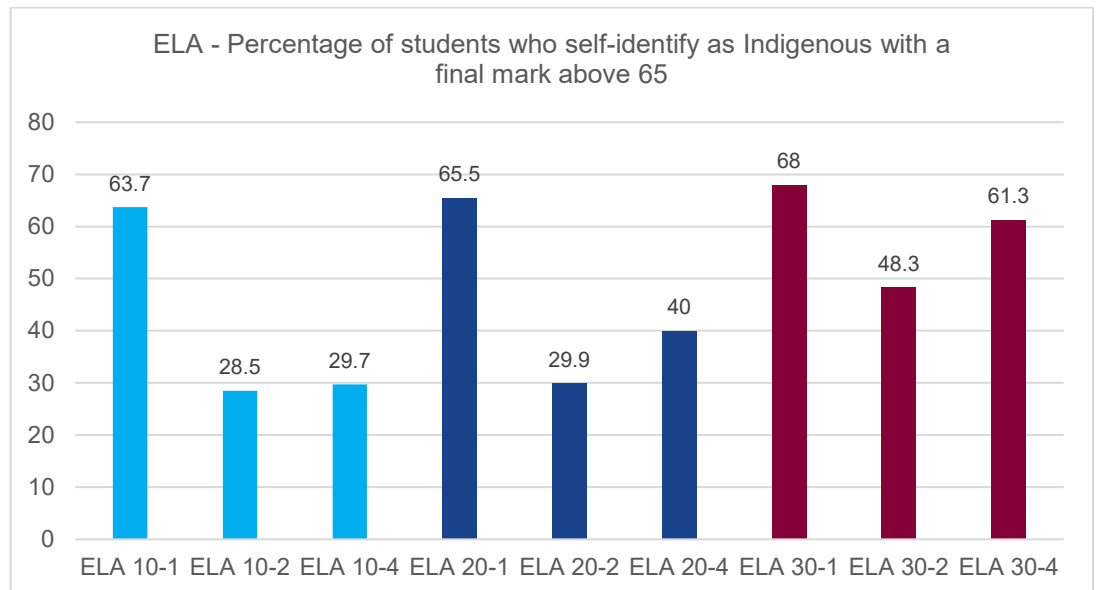
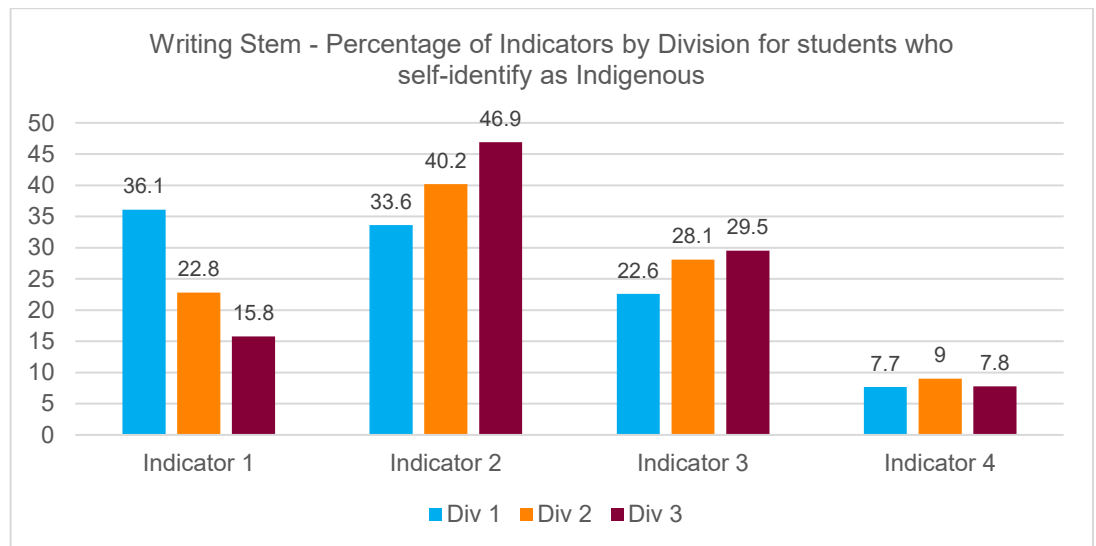
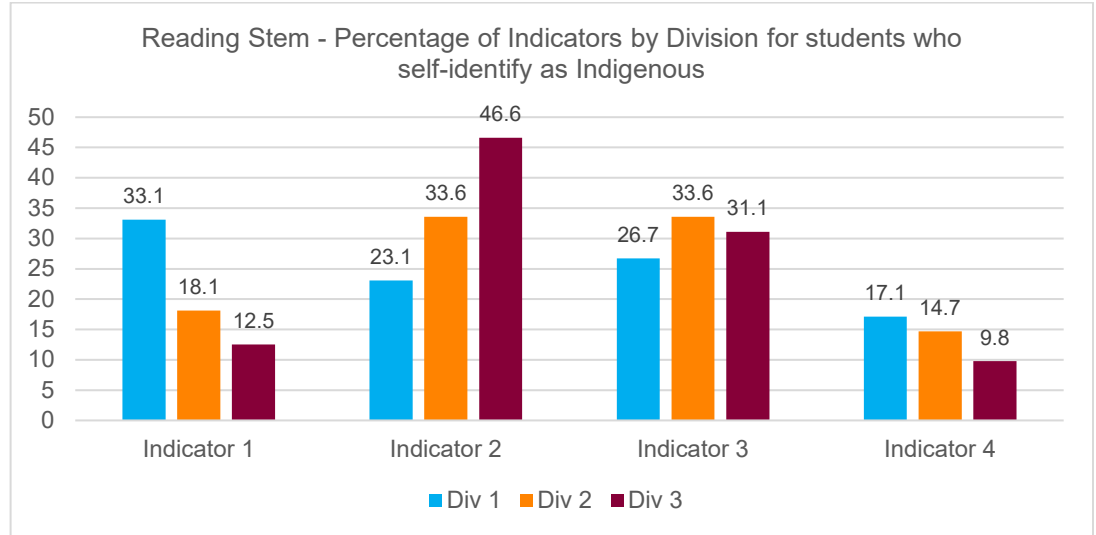


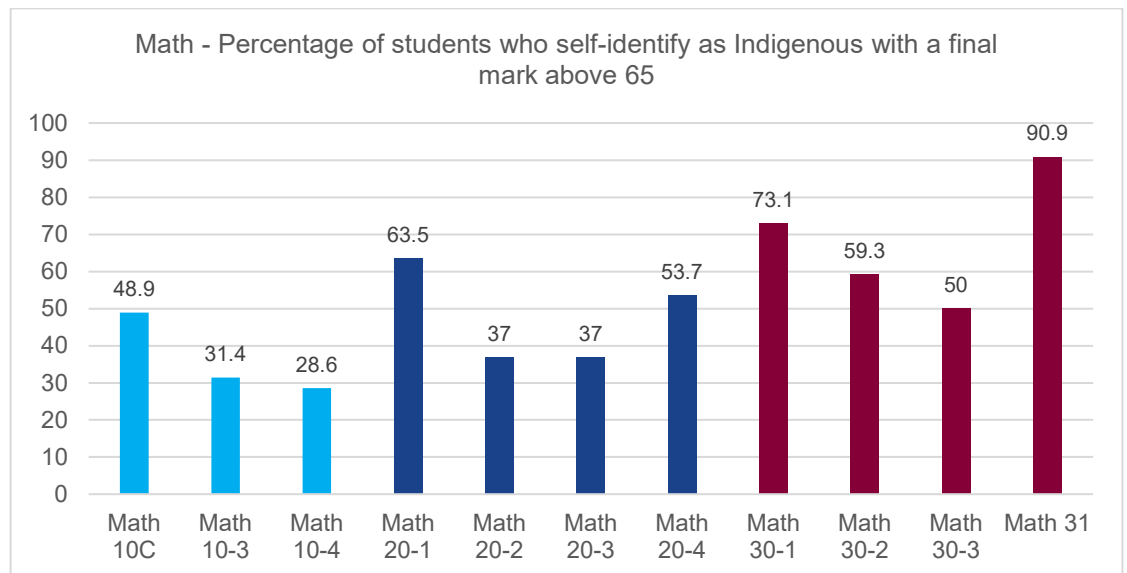
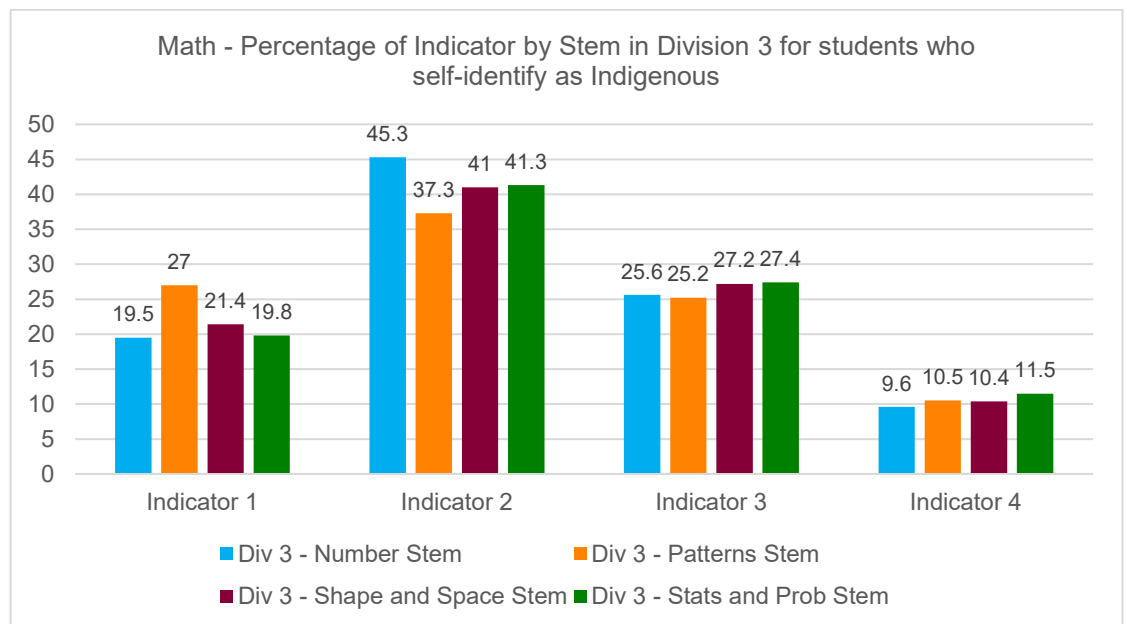
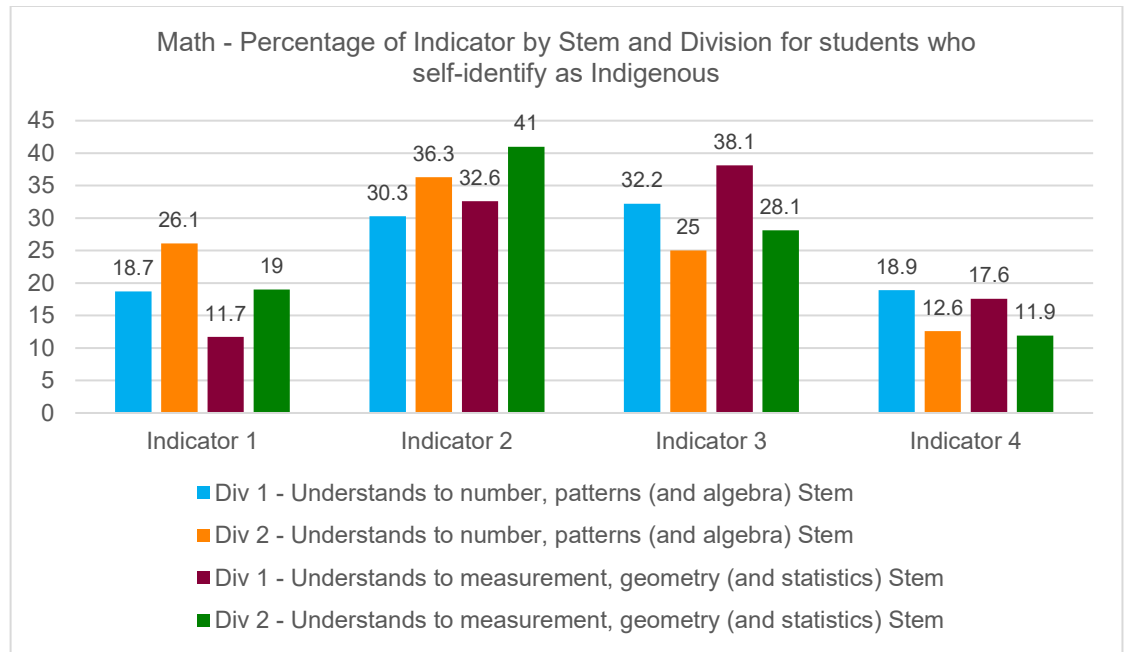
Local Measure

Report Card Results

Report Card

For additional information, refer to [Appendix R | Report Card Data](#).





Required AEAM

PAT Acceptable & Excellence

Diploma Exam Acceptable & Excellence

Diploma Examination and Provincial Achievement Test (PAT) Results

Note | Provincial assessments were cancelled or optional in 2019-20 and 2020-21 due to the global pandemic. Provincial Achievement Test (PAT) Results broken out by reading and writing are not provided for sub-cohorts by Alberta Education.

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

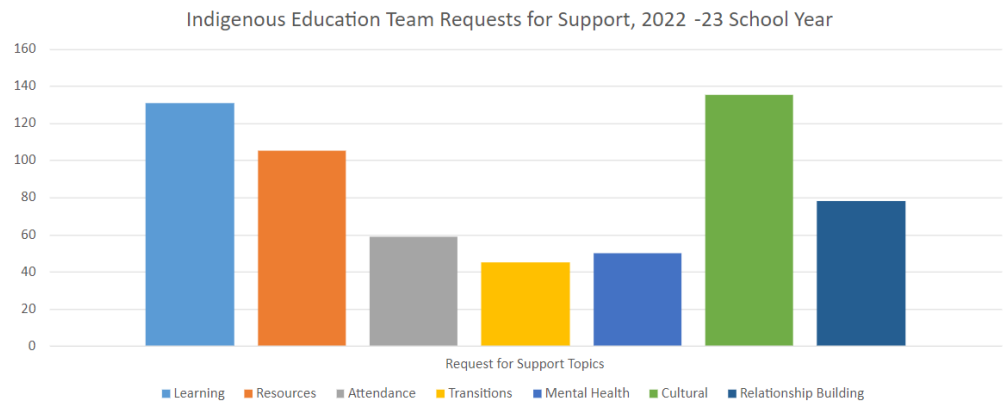
Students who self-identify as Indigenous			Results (in percentages)									
			2018-19		2019-20		2020-21		2021-22		2022-23	
			Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc	Acc	Exc
English Lang Arts 30-1	Authority	School-Awarded	92.0	21.0	n/a	n/a	n/a	n/a	98.0	28.6	96.8	31.5
		Diploma Exam	85.0	8.0	n/a	n/a	n/a	n/a	79.6	2.0	86.3	12.1
	Province	School-Awarded	95.9	22.5	n/a	n/a	n/a	n/a	97.1	31.9	98.1	30.3
		Diploma Exam	84.4	5.4	n/a	n/a	n/a	n/a	73.5	4.4	78.3	6.1
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
		Diploma Exam	89.4	18.3	n/a	n/a	n/a	n/a	85.7	9.5	91.5	15.5
	Province	School-Awarded	94.8	11.2	n/a	n/a	n/a	n/a	96.0	13.7	96.3	13.7
		Diploma Exam	88.4	9.7	n/a	n/a	n/a	n/a	82.1	9.2	86.5	9.9
French Lang Arts 30-1	Authority	School-Awarded	*	*	n/a	n/a	n/a	n/a	n/a	n/a	*	*
		Diploma Exam	*	*	n/a	n/a	n/a	n/a	n/a	n/a	*	*
	Province	School-Awarded	100.0	56.3	n/a	n/a	n/a	n/a	100.0	55.6	100.0	64.9
		Diploma Exam	81.3	0.0	n/a	n/a	n/a	n/a	83.3	0.0	83.8	2.7
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
		Diploma Exam	68.1	19.1	n/a	n/a	n/a	n/a	41.2	5.9	75.0	21.2
	Province	School-Awarded	95.5	37.9	n/a	n/a	n/a	n/a	94.5	39.1	95.8	41.3
		Diploma Exam	61.7	18.2	n/a	n/a	n/a	n/a	50.9	10.5	60.6	15.0
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
		Diploma Exam	92.5	17.5	n/a	n/a	n/a	n/a	75.9	6.9	82.5	17.5
	Province	School-Awarded	93.1	19.5	n/a	n/a	n/a	n/a	91.5	22.8	93.5	24.0
		Diploma Exam	72.0	12.0	n/a	n/a	n/a	n/a	55.2	7.3	65.8	12.1

Self-Identified as Indigenous		Results (in percentages)									
		2018-19		2019-20		2020-21		2021-22		2022-23	
		Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence
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
	Province	71.6	6.3	n/a	n/a	n/a	n/a	58.2	7.4	60.6	7.1
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
	Province	81.3	6.6	n/a	n/a	n/a	n/a	63.7	6.4	65.9	5.3
Mathematics 6	Authority	49.7	3.3	n/a	n/a	n/a	n/a	35.4	2.9	33.9	4.3
	Province	50.5	4.2	n/a	n/a	n/a	n/a	40.3	3.7	42.0	5.6
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
	Province	55.0	4.2	n/a	n/a	n/a	n/a	49.4	3.6	49.2	4.4
K&E English Language Arts 9	Authority	41.7	8.3	n/a	n/a	n/a	n/a	39.1	0.0	*	*
	Province	56.3	5.0	n/a	n/a	n/a	n/a	46.7	5.0	43.8	3.7
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
	Province	67.7	5.4	n/a	n/a	n/a	n/a	53.3	5.2	65.4	4.4
Mathematics 9	Authority	23.3	3.4	n/a	n/a	n/a	n/a	21.0	2.2	24.3	4.7
	Province	31.5	5.4	n/a	n/a	n/a	n/a	26.3	4.1	28.7	3.8
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
	Province	55.0	11.4	n/a	n/a	n/a	n/a	48.1	6.0	48.9	11.1

Local Measure

Indigenous Education Team Support

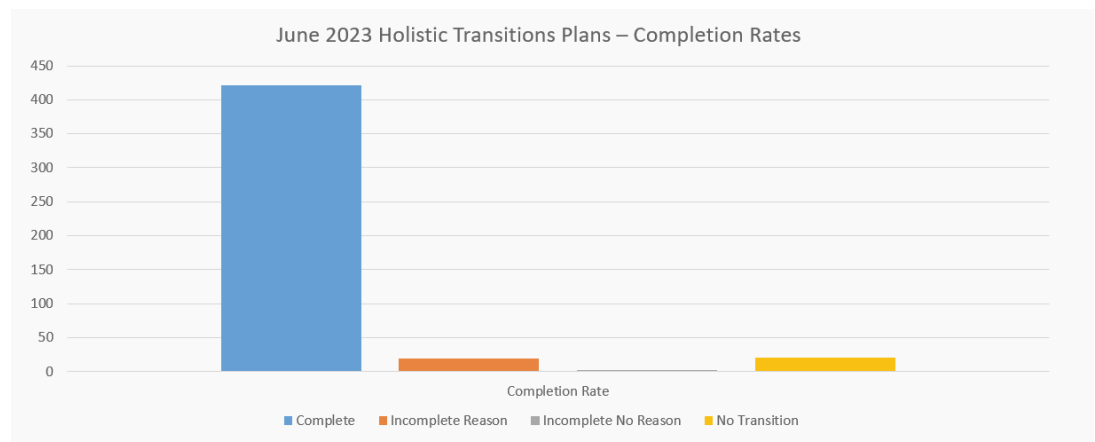
Requests for support from Indigenous Education Team



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

- School leaders shared positive reflections on their Truth and Reconciliation (TRC) Commitments to Action, identifying growth in their leadership, teaching practices and student learning related to Indigenous ways of being, belonging, doing and knowing, and relationships with Indigenous families and community members.
- School and service unit staff grew in their foundational knowledge about Truth and Reconciliation and Indigenous ways of being, belonging, doing and knowing.
- CBE students across cohorts and divisions expressed growth in having opportunities to learn from Indigenous ways of being, belonging, doing and knowing with increases of 8 per cent (Self-identified Indigenous Students) and 5 per cent (English Language Learners) on the CBE Student Survey.
- Students across cohorts and divisions indicated increased opportunities to learn from the land. Compared to last year’s CBE Student Survey results, student agreement levels increased by 17 per cent (All Students), 12 per cent (English Language Learners) and 15 per cent (Self-identified Indigenous Students) to the statement “At my school I have opportunities to learn from the land.”

- Compared to All Students, students who self-identify as Indigenous had the highest percent increase in overall agreement to the statements: “I have at least one adult at school who I really connect with” and “I see my culture reflected in my school” with agreement levels 6 and 5 per cent higher than last school year respectively on the CBE Student Survey. These data align with the Indigenous Education team’s process data indicating that requests for support with cultural pieces were significantly higher in 2022-23.
- 3-year high school completion rates for students who self-identify as Indigenous improved, while 5-year rates improved significantly.
- Almost all grade 9 students who self-identify as Indigenous moved to grade 10 with a Holistic Transition Plan.

Achievement in Mathematics

- Students who self-identify as Indigenous demonstrated increased confidence in their ability to learn mathematics compared to the previous year. There is a positive shift in their willingness to share their ideas and ask questions in mathematics class, and they have expressed an increased enjoyment for tackling challenging mathematics problems. Overall, students in this cohort report a better understanding of the steps they need to take to enhance their mathematical skills as they self-report being able to engage in deeper, more deliberate thinking when solving mathematics problems on the CBE Student Survey.
- Students who self-identify as Indigenous report an increase use of written and oral communication skills in mathematics classes. There’s an encouraging perspective shift as students who self-identify as Indigenous increasingly see mathematics as a creative and interesting subject. There has been a significant increase in the number of students who report they feel they can reach the level of success in mathematics that they need for their future goals.
- In Mathematics, Division 1 and 2 students received higher report card results in ‘understands to measurement, geometry and statistics’ as compared to ‘understands to number, patterns and algebra’ stem. Division 1 students also consistently had more students receiving indicators of 3 and 4 than Division 2 students in both stems. Division 3 students who self-identify as Indigenous had the highest results in the statistics and probability stem.
- More than 55 per cent of the Division 1 students who self-identify as Indigenous received indicators of 3 and 4 in the ‘understands to measurement, geometry and statistics’ stem.
- CBE achieved consistently higher results in the standard of excellence than the province in PAT grade 9 exams.
- CBE showed year-over-year increases in Grade 9 PAT mathematics results.
- CBE consistently had higher diploma results than the province and achieved year-over-year increases.

Achievement in Literacy

- Kindergarten Students who self-identify as Indigenous had significantly fewer students with None-Minimal Development results in Oral Expression Skill as compared to other RRST categories. In addition, there were consistently around 30 per cent of the Kindergarten students achieving Developing Well-Mastered across all three RRST categories.

- More than 48 per cent of the Division 2 students received an indicator of 3 and 4 in reading stem.
- Division 1 and Division 2 students received significantly better report card results in their reading stem than writing stem.
- French Language Arts 9 achieved increases in both standards over time.
- French Language Arts 9 had higher percentages of students achieving both standards as compared to the province in 2022-23.
- CBE consistently had higher diploma results than the province and achieved year-over-year increases.

EYE-TA

- Approximately 70 per cent of students who self-identify as Indigenous achieved improved EYE-TA results.

Areas for Growth

Well-Being, Inclusion and Engagement

- Compared to “All” students, students who self-identify as Indigenous continue to have lower rates of feeling welcome and included at school, and lower confidence in themselves as learners.
- Grade 4 and 5 students who self-identify as Indigenous report higher levels of anxiety/worry than in the past two years on the OurSCHOOL survey.
- Students who self-identify as Indigenous perceived their emotional and physical health to be lower relative to other cohort agreement levels.
- School-based requests for support from the Indigenous Education Team often centred around how relationship building with Indigenous students, families, Elders and community.
- Professional learning feedback identified knowledge gaps in areas of high demand, including the Indigenous Education Holistic Lifelong Learning Framework, Indigenous land-based learning, and working with Elders and Knowledge Keepers.

Attendance

- Overall absenteeism was 24.9 per cent for students who self-identify as Indigenous. Absent without contact from a legal guardian represented the highest percentage of absenteeism across divisions, the gaps were more evident in higher divisions.
- More than 20 per cent of the students missed more than half of the classes in Division 3 and 4
- The overall percentage of absenteeism for all self-identified Indigenous students has increased slightly and remains higher than the All Student cohort.
- Chronic absenteeism rates for high school students who self-identify as Indigenous increased and remains significantly higher than the All Student cohort.

Our Next Steps

Professional Learning

- Maatoomsii'Pookaiks (Children First) system-wide Indigenous Education Professional Learning Day for school and service unit staff focused on the Heart Domain | To Belong.
- Implementing the Indigenous *Education Holistic Lifelong Learning Framework* across all four domains.
- Decolonizing teacher assessment to improve learning relationships with self-identified Indigenous students.
- "Commūn-I-Tea" sessions for school leaders.

Structures and Processes

- Expand Inclusive Education processes to include Indigenous perspectives to reduce barriers to accessing supports and services.
- Deploy Indigenous Student Success Learning Leaders and Indigenous Education Strategists to 18 target schools.
- System structure to track and monitor self-identified high school Indigenous students' success, well-being and engagement in school.
- Reflect CBE Land Acknowledgement learning with staff and students to share back with the CBE Elder Advisory Council and consider next steps.
- Assignment of Indigenous Education Diversity and Learning Support Advisors to specific schools.
- Attendance processes to support the attendance and school engagement of self-identified Indigenous students.

Resources

- "Commūn-I-Tea" resources to be and shared to support schools to gather and action Indigenous student and family voice.
- Resources and tools to support schools to increase Indigenous student attendance will be updated and shared.
- Resources to support the Heart Domain | To Belong during Maatoomsii'Pookaiks will be designed and shared.

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

At the core of CBE's mission is the belief that each student possesses individual abilities and gifts and will complete high school with a foundation of learning necessary to thrive in life, work and continued learning. This mission encompasses achievement, equity and well-being of all in our care. The Board of Trustees have prioritized equity and well-being for student success and monitor progress through its Results and Organizational Expectations policies.

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. Approximately 18.3 per cent of students within CBE are assigned an Alberta Education Special Education Code and 29 per cent of students in CBE (40 000+) are in the process of acquiring English as an additional language. 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.

In 2022-2023, the Diversity and Inclusion team focused on strengthening the implementation of the [CBE CARES | What We Heard Report](#)'s two key actions. By naming it [racism and discrimination], staff were provided with professional learning to understand the history and terminology needed to talk about racism and discrimination. Secondly, by committing to action, staff were provided with resources, scenarios and case studies to strengthen their ability to have challenging conversations about race and how to navigate racially charged incidents and discussions.

What We Did

Professional Learning

- Principals and assistant principals
 - System leadership meeting learning framed by *Principal Leadership for Racial Equity* by Raskin, Krull, & Felix.
 - Monthly book study sessions for further learning related to *Principal Leadership for Racial Equity*.
 - Sessions related to intersection between student voice and Diversity & Inclusion.
 - English language learners' (ELLs) culture and cultural identity, language proficiency, learner profile, interest and readiness levels within a welcoming, caring, respectful, safe learning environment.
- Inclusive Education and Area-based Staff
 - Collaborative Response to strengthen the Area and School Learning Teams in meeting the needs of all students.
 - Principles of inclusion outlined by Alberta Education to improve practices that support all students, including those with identified special education needs.

- Executive functioning, regulation and social skills from a multidisciplinary perspective.
- Functional behaviour assessment training for area-based behaviour support workers, key contact strategists, and Inclusive Education Specialists.
- Capacity building of strategists and specialists in identifying safety and accessibility needs for new students.
- **Teachers**
 - Released the *CBE Student Well-Being Framework*
 - Supporting social and emotional (SEL) skills for middle years learners.
 - Understanding the new K-6 Physical Education and Wellness curriculum and exploring the dimensions of wellness.
 - Enhancing anti-racist teaching practices in collaboration with ATA Local 38 Anti-Racist Teachers' Network.
 - Implementing the Revised Alberta K-12 ESL Proficiency Benchmarks and the collection of baseline data to inform instructional practice and assessment of student growth and language acquisition.
 - Enhancing, monitoring and accelerating English as a Second Language programming, using timely and appropriate explicit language instruction to enhance academic success
 - Vocabulary development, supporting language proficiency level 1 (LP1) and LP2 students, culturally responsive and trauma-informed classrooms and beginner English language learners.
 - Supporting and modeling the use of sensory learning kits in classrooms for students with complex needs.
 - Understanding assistive technologies (e.g., Lumio by SMART, Read&Write for Google Chrome, Google Classroom, and iPad tools)
- **Structures and Processes**
 - Well-being champion network focused on Comprehensive School Health implementation and support of school development plan goals.
 - Social and Emotional Learning (SEL) Working Group to support system coordination and consistency of whole-school SEL approaches to teaching and learning.
 - School, area, and system data dashboards refined to include well-being summary measures that triangulate well-being perception data across different surveys into four key well-being themes in support of school development planning.
 - Anti-Discrimination Principal Advisory Council established to advise on actions and processes related to furthering the development of anti-racist strategies and practices.

- Diversity & Inclusion supports process established for staff to request resources, supports, advice, or collaboration on best practices related to developing anti-racist teaching and learning environments.
 - A framework for recognizing diverse celebrations, events, and recognitions on the CBE corporate page as well as regular Insite news stories and social media posts enacted.
 - Consistent Area and School Learning Team structures aligned with Collaborative Response to better support student well-being needs
 - Placement and program review process for specialized classes refined to ensure alignment with students' learning profiles and improved access to supports, services and transition plans.
- **Resources**
- *CBE Student Well-Being Framework*, Student Well-Being Companion Guide and Planning Tools published to support system coordination in advancing a culture of well-being, which includes a Diversity & Inclusion theme component.
 - School Development Plan (SDP) guiding documents providing goals, strategies and measures as exemplars to support Well-Being goal.
 - K-6 Physical Education and Wellness Comparison Guide with an overview of changes reflected in the new curriculum produced.
 - Comprehensive School Health Insite page of resources to support awareness and implementation.
 - *Principal Leadership for Racial Equity* by Felix, Raskin & Krull purchased as a foundational resource for system leaders.
 - Dates of Significance calendar developed to build a culture of appreciation and inclusion.
 - Diversity & Inclusion newsletter published four times a year to provide resources, advertise events, and support anti-racist teaching practices.
 - Video resource developed to support teachers in universal use of visuals as a strategy to support communication, learning routines and expectations for early learners.
 - Series of Early Learning newsletter articles created and published in collaboration with occupational therapists to help teachers understand inclusive practices for fine motor development.
 - Special Needs Technology Independence project implemented, facilitating sustainable funding for programs that serve students with identified special education needs.
 - Literacy resource for students with complex communication needs in Enhanced Educational Supports (EES) specialized classes
 - Ongoing updates to the D2L English language learner (ELL) toolbox as the common repository of ELL resources, including recorded learning sessions, high-impact strategies and current research.
 - District digital citizenship resources updated to support teaching practices, school annual Digital Citizenship Plan development.

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

Assurance Survey

- Citizenship
- Welcoming, Caring, Respectful and Safe Learning Environments
- Access to Supports and Services

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	76.9	79.2	80.2	80.3	81.4	82.3	Intermediate	Declined Significantly	Issue
Learning Supports	Welcoming, Caring, Respectful and Safe Learning Environments (WCRSLE)	82.4	84.9	84.9	84.7	86.1	86.1	n/a	Declined Significantly	n/a
Learning Supports	Access to Supports and Services	76.9	77.9	77.9	80.6	81.6	81.6	n/a	Declined Significantly	n/a
Supplemental AEAMs	Program of Studies - At Risk Students	77.5	78.3	80.4	81.2	81.9	83.4	Very Low	Declined Significantly	Concern

Local Measure

CBE Student Survey

CBE Student Survey

For the results by question, refer to [Appendix H | CBE Student Survey Results by Question](#).

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

Summary Measure	2021-22 Percentage Agreement	2022-23 Percentage Agreement
Indigenous Education Holistic Lifelong Learning Framework	72.2	74.0
Respectfully Challenging Policies or Decisions Summary	65.5	65.9

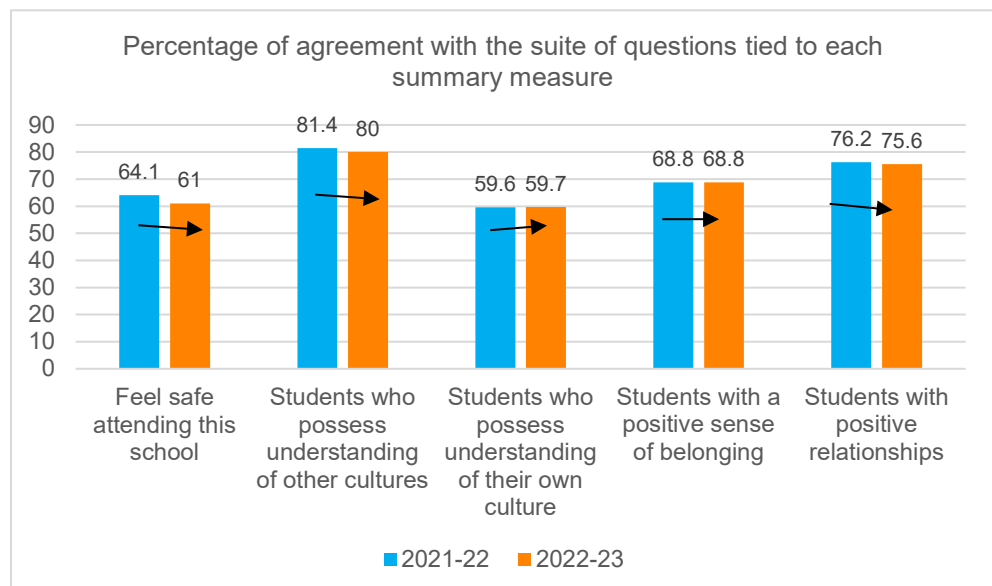
Local Measure

OurSCHOOL Survey

OurSCHOOL Survey

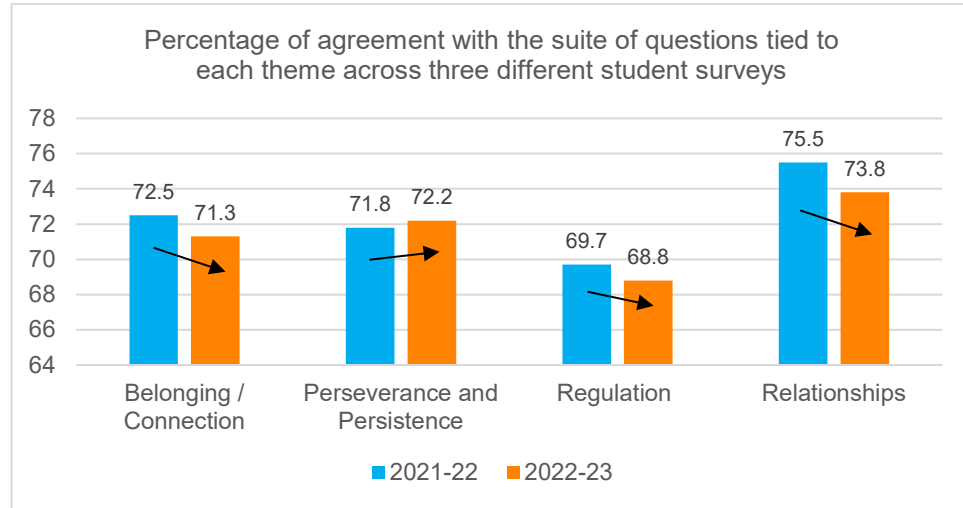
For the results by grade, refer to [Appendix I | OurSCHOOL Survey Results by Grade](#).

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)



* Includes AEA Survey, CBE Student Survey, OurSCHOOL Survey

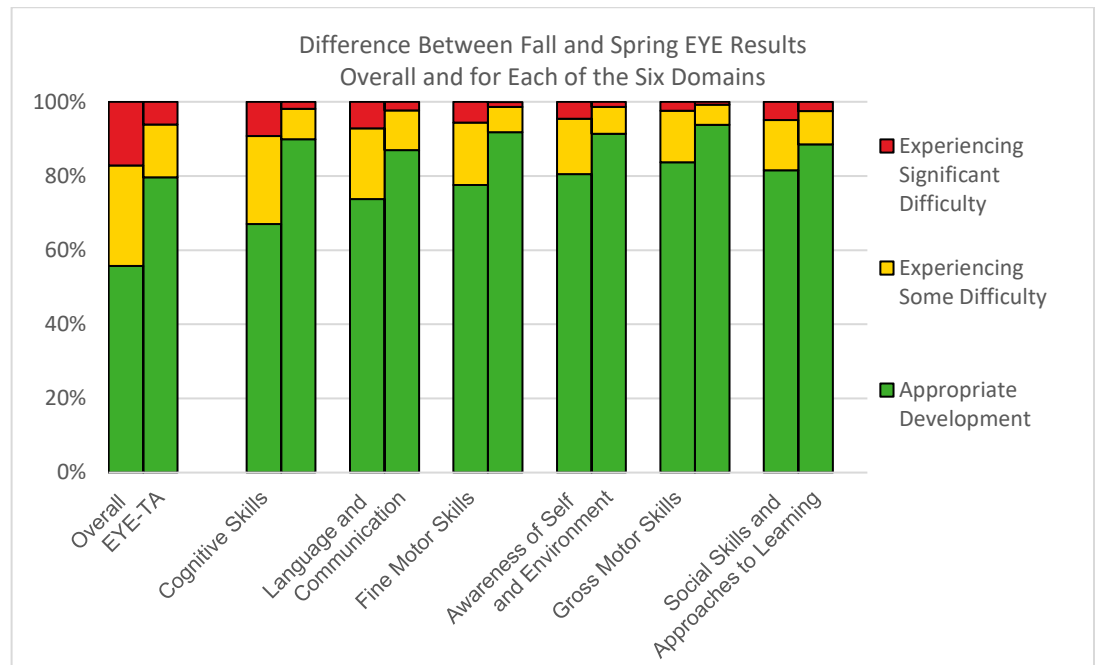
Local Measure

Universal Screeners

- EYE-TA

Kindergarten Early Years Evaluation - Pre and Post Test Results for Children

For the results by domain, refer to [Appendix L | Early Years Evaluation - Teacher Assessment](#).



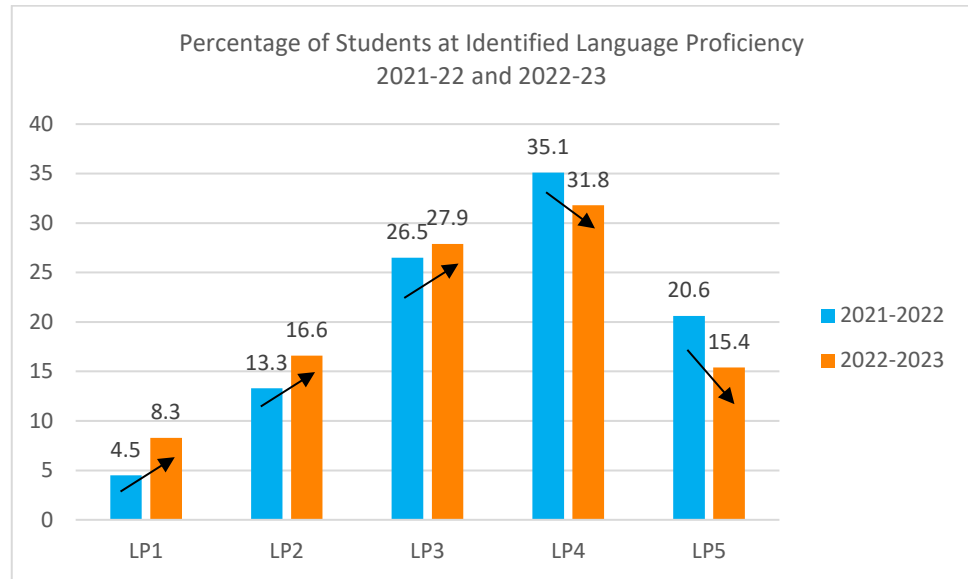
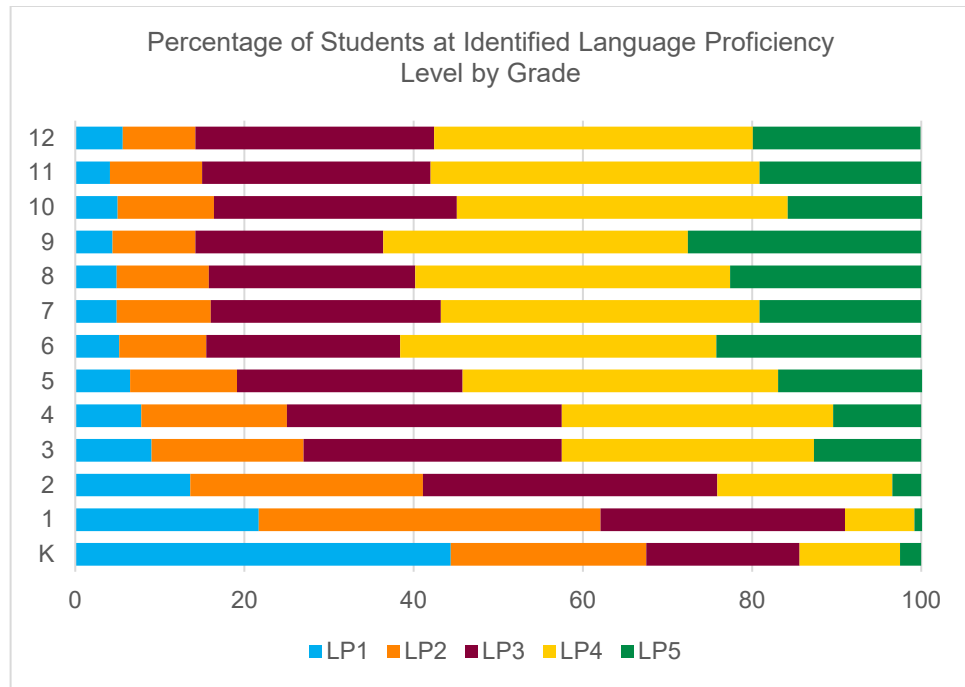
Note | Students for whom two sets of data were not available were not included.

Local Measure

ELL Benchmarks

English Language Learner Language Proficiency (LP) Benchmarks

For additional information, refer to [Appendix S | Language Proficiency \(LP\) Data](#).



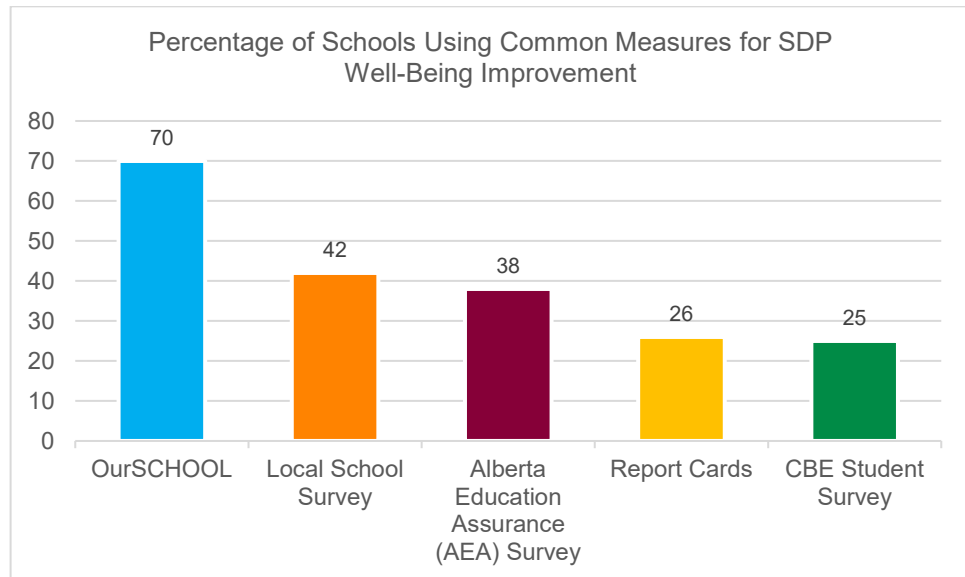
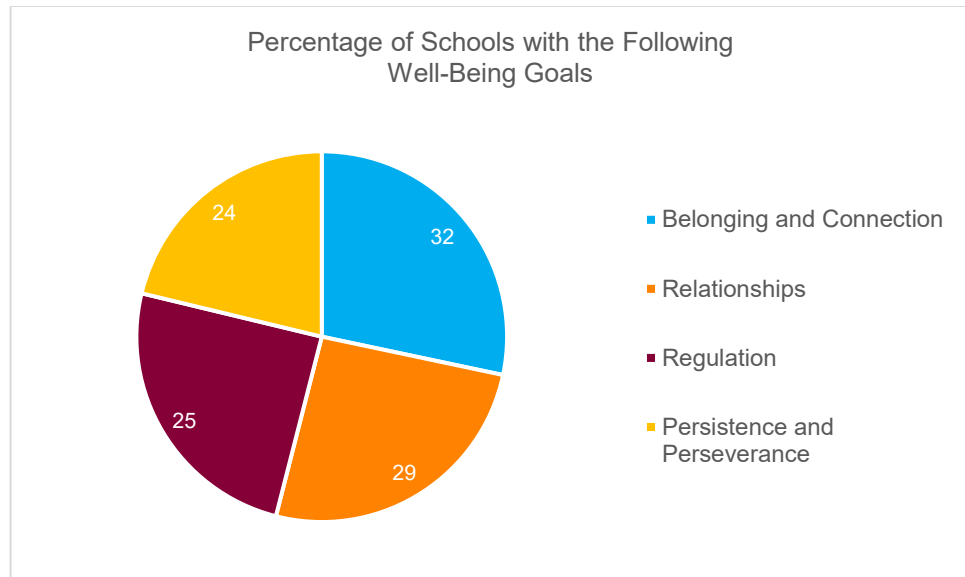
Local Measure

SDP Goals & Measures

School Development Plan (SDP) 2022-23

Note | Every CBE school has a well-being goal.

Percentage of schools that have the following identified goal and measure



Note | only included SDP measures used by over 10% of schools across the system

Local Measure

Referrals & Support

School Learning Team (SLT) Referrals and Area Learning Team (ALT) Support

Category	2021-22	2022-23
Community Outreach of Pediatrics & Psychiatry in Education (COPE)	54	61
Early Learning Support	195	415
English Language Learning Diversity and Learning Support Advisor (DLSA)	439	564
English Language Learning Strategist	38	36+
Inclusive Education Behaviour Support Worker	119	290
Inclusive Education Learning Leader	90	92
Inclusive Education Occupational Therapist / Physical Therapist	49	263
Inclusive Education Psychologist – Assessment & Consultation (Mental Health, Learning, Functional Behaviour Analysis)	927	1163
Inclusive Education Psychologist - Social/Behaviour/Mental Health Group & Individual	546	622
Inclusive Education School Family Liaison	553	712

Inclusive Education Strategist - Complex Needs	236	263
Inclusive Education Strategist - Learning Needs	286	287
Inclusive Education Strategist - Mental Health Needs	141	86
Inclusive Education Strategist - Placement Request	660	1087
Inclusive Education Strategist - Social/Emotional/Behaviour Needs	282	214
Indigenous Education Diversity and Learning Support Advisor (DLSA)/Strategist	225	202
Multi-Agency School Support Team (MASST)	48	84
Transportation Exception	66	95
Inclusive Education Strategist – Professional Learning*	N/A	29
School Supported Leave*	N/A	75
Other*	N/A	61

* Inclusive Education Strategist – Professional Learning, School Supported Leave and Other categories were added in 2022-23.

What We Noticed

Celebrate

Perception Data

- Persistence and perseverance measures increased as reported using synthesized student data from all three well-being surveys, with gains noted specifically on the OurSCHOOL summary measures of goal orientation and orientation to well-being eudaimonia.

English Language Learners

- Less than 9% of the Grade 12 students received LP1 in their overall LP Level evaluation
- Significant progression in Language Proficiency levels across all grades between fall and spring.

Learning technologies for diverse learning needs

- Students had increased learning opportunities to use tools such as Lumio by SMART, Read&Write for Google Chrome, Google Classroom, and iPad tools to support their learning
- Initial implementation of a strategy to see 1200 Chromebooks and 750 iPads distributed over three years in support of over 2500 students in 97 schools through the Special Needs Technology Independence project.

Early Learning

- Significant gains were noted in student readiness for learning on all six domains as measured by the EYE-TA, with most notable gains in cognitive skills, and language and communication.

Application of Collaborative Response Structures

- Education Directors consistently observed the application of Collaborative Response Structures in identified cohorts during school visits.

Building Professional Confidence and Capacity

- Based on professional learning feedback, Principals and Assistant Principals reported growth in their ability to understand the systemic barriers that disadvantage racialized students and staff and are developing their capacity to lead conversations about race and racism.

Areas for Growth

Supporting Student Well-Being

- Synthesized student responses on Well-Being surveys continue to decline in the CBE themes of Regulation, Relationships, and Belonging/Connection.
- OurSCHOOL survey measures around relationships and belonging, including student agreement related to students following the rules, caring about each other and feeling safe attending school declined in alignment with parallel AEA measures: Welcoming, Caring, Respectful and Safe Learning Environments (WCRSLE) and Citizenship. The gap between CBE and provincial results remained constant, with CBE results lower than the province.
- Students continue to struggle to see their culture reflected in their school as indicated on both the CBE Student and OurSCHOOL surveys. This perception is more prevalent at younger grades.

English Language Learners

- Less than 2/3 of ELL students reported that there was at “least one adult at school who I really connect with” on the CBE Student Survey. This agreement level was lowest for grade 8 ELL students.
- Supporting programming for the shifting distribution of language needs from K-12.

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.

Supporting Early Learners

- Although gains were made in students’ readiness for learning as measured on the EYE-TA, over 20% of students leaving kindergarten were assessed as experiencing some or significant difficulties over all six domains, with the greatest needs in the language/communication and social skills/approaches to learning domains.

District Wide Collaborative Response Implementation

- Limited implementation of Collaborative Response across schools and cohorts.

Our Next Steps

Professional Learning

- Middle Years learners through the lens of assessment as it relates to the CBE *Student Well-Being Framework*.
- Dimensions of Wellness through participation in the 2024 PE, Health, and Well-Being Professional Learning Forum.
- CBE's *Student Well-Being Framework* and Student Well-Being Companion Guide as they relate to Social Emotional Learning (SEL).
- Authentic integration of Heart-To Belong Domain of the CBE *Indigenous Education Holistic Lifelong Learning Framework* and the connection to the *Student Well-Being Framework* and *Student Well-Being Companion Guide*
- Professional learning to support teachers in [Creating the Conditions to Thrive](#).
- Four-part learning series with the themes of Developing Self & Others, Leading Teaching and Learning, Leading Inclusive Schools, and Leading a Culture of Improvement to build understanding of anti-racist education and identify strategies and actions specific to school contexts to develop and implement system-wide strategies to enhance anti-racist practices.
- Implementing the revised Alberta K-12 ESL Proficiency Benchmarks.
- Vocabulary development supporting LP 1 and LP 2 students in culturally responsive and trauma-informed classrooms.
- Individual Program Plans (IPPs) to ensure consistent structures and processes are in place across schools to best support the needs of identified students.
- Professional Learning Series to increase teacher capacity within specialized classes.
- Collaborative Response professional learning in schools across the system to support each school's unique context and learning.
- Leveraging technology to empower all learners to participate in learning and improve student communication

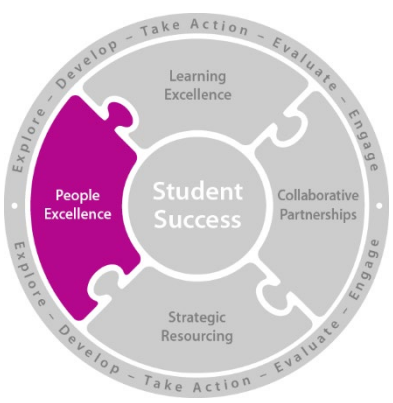
Structures and Processes

- Alignment between instructional and assessment strategies in specialized classes and unique settings with CBE's *Student Well-Being Framework* and Student Well-Being Companion Guide.
- System coordination and consistency of whole-school SEL approaches to teaching and learning.
- Learning symposium scheduled for February 2024 to hear from diverse leaders in anti-racist education and pedagogy.
- ELL 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.

- 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.
 - New holistic collaborative response structure in Inclusive Education.
 - 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.
- **Resources**
 - School Development Plan documents to support Well-Being and Diversity & Inclusion foci. K-6 Physical Education and Wellness curriculum implementation support documents.
 - D2L resources to support implementation of the Student Well-Being Framework through Social-Emotional Learning.
 - Video tutorials on ESL Benchmarking, Assessment and Reporting Guides.



People Excellence



Assurance Domain

Teaching and Leading

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. Our collective story tells us that engaging all members of our organization to achieve our goals will enhance all aspects of student success.

Over the last year, school leaders and teachers were supported through a range of professional learning opportunities, aligned with CBE’s [Education Plan](#). These included professional learning sessions, processes and resources in areas such as literacy, numeracy, Indigenous Education, well-being and learning technologies to support effective practices.

CBE is being specifically responsive to the current educational workforce where there exists an increasing need for development of new school leaders. CBE leadership development initiatives were focused on developing leadership internally through mentorship and strategically matching leaders with schools where they can have the greatest positive impact on student learning.

What We Did

- **Professional Learning**

Note | Professional learning opportunities tied to Learning Excellence have been included in the [Learning Excellence section](#) of this report.

- School Administrators
 - Seventy-two participated in two Equitable and Inclusive Hiring sessions.
 - One hundred fifty-six attended workshops to improve teacher evaluation data collection and summary report writing skills.
 - Well-being themes including mental health literacy, staff wellness, stress and building healthy school communities.

- **Service Unit Leaders**
 - Eighty-three Service Unit Leaders attended 16 leadership development sessions aimed at developing leadership capability and competency.
- **New and aspiring leaders**
 - Professional learning series guided by the Leadership Quality Standard for developing leaders and leaders in their first year in their roles: aspiring assistant principals, aspiring principals, new assistant principals and new principals.
 - Aspiring Assistant Principal, Principal and New Assistant Principal and Principal cohorts: system perspective with direct links to the diversity of school contexts and service units; explored connection between Education Plan and Assurance Framework
 - Open Leadership Development series for any interested teachers to gain system perspective with direct links to the diversity of school contexts and service units.
- **School-based and service unit staff:**
 - Four key themes named in *CBE Student Well-Being Framework*.
- Twenty teacher staffing consultants attended training on Equity, Diversity, and Inclusion (EDI) and Indigenous Recruitment Fundamentals.
- **Communication and Engagement Services**
 - Indigenous ways of knowing and the Indigenous Education Holistic Lifelong Learning Framework - IAP2 Canada's Engagement Methods for Indigenous Contexts, Working Effectively with Indigenous Peoples and Indigenous Consultation and Engagement.
- **Communication and Engagement Services/Information Technology Services**
 - SharePoint Online Team Sites, Teams, and related Office 365 tools
 - Canadian Association of Communicators in Education (CACE) conference
- Participated in Emergency Response Preparedness Committee sessions to review lessons learned and recommendations from crisis management exercises to support the system in case of an actual crisis.
- **Structures and Processes**
 - CBE Languages program monitoring process established to provide school leaders to support improving school language programs.
 - CTF Professional Learning Network and Key Contacts network established to communicate CTF-related initiatives.
 - Coordinated Professional Learning Plan for school leaders.

- Recruitment of teachers from universities across Canada where CBE has had success in finding applicants in speciality areas such as languages and special education.
- Re-designed application and selection process of aspiring principals and assistant principals.
- Cross-functional school planning engagement team supporting active and meaningful participation and decision-making, streamlining processes and developing resources.

▪ **Resources**

- D2L shell for leadership cohorts and open leadership development series to support aspiring leaders and new leaders in developing leadership capacity.
- Employee and Family Assistance Program (EFAP) services offered to all CBE employees with the goal of achieving greater personal and workplace well-being.
- Resources (website pages, videos, and other communication materials) to support CBE staff in acquiring foundational knowledge of Indigenous ways of knowing.
- High Equity school reporting instituted focused on assessing suitability of potential Principals or Assistant Principals based on school experience.

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](#).

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	86.5	87.9	88.4	88.1	89.0	89.7	Intermediate	Declined Significantly	Issue
Supplemental AEAMs	In-Service Jurisdiction Needs	76.6	80.5	81.1	82.2	83.7	84.3	Low	Declined Significantly	Concern

Required AEAM

Assurance Survey
Education Quality

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)	63	1475
Administrative Support (e.g., SharePoint)	26	288
Human Resources		
Staffing	10	1068
RAM	4	274
Communications		

Stakeholder Engagement (e.g., ZenCity)	25	366
School Improvement		
Assessment & Reporting	28	556
Attendance	3	200
Complementary Curriculum	61	1700
Core Curriculum	21	3643
CTF/CTS	9	134
Early Learning	12	610
Equity, Diversity & Inclusion	6	289
Educational Partnerships	1	163
English Language Learning	20	2200
Inclusive Education	11	1256
Indigenous Education	19	1496
Languages	77	1427
Off-Site Activities	6	129
Research & Strategy	25	1451
SIS Team - PowerSchool and SchoolEngage	46	2019
Teaching and Learning with Technology	34	998
Well-Being	45	2622

Local Measure

Professional Learning Feedback

Professional Learning Feedback

For additional information, refer to [Appendix T | Professional Learning Feedback](#)

- CBE Indigenous Education Professional Learning Day, October 7, 2022
 - At the end of the day, staff were asked to select each of the knowledge topics where they experienced growth (both in big and small ways) during their professional learning in each of the four domains of the Indigenous Education Holistic Lifelong Learning Framework.

Theme	Percentage of Staff experienced growth
Spirit Domain	
Impact & legacy of residential schools (intergenerational trauma, Orange Shirt Day)	79
Canada's historical and contemporary relationship with Indigenous peoples	82
CBE Holistic Lifelong Learning Framework (medicine wheel teachings, Circle of Courage, holism)	56
Truth & Reconciliation Commission of Canada (TRC): 94 Calls to Action (Education, Health, Justice etc.)	68

Note | bolded cells indicate the areas of focus (Truth & Reconciliation) with all showing increased growth in each area

- Core Curriculum System Professional Learning Series
 - Throughout the K-6 and middle school professional learning series, feedback was collected with respect to increased understanding of session content relative to entry point (beginning/developing vs proficient/advanced)
 - The High School professional learning series focused on the five principles of assessment. Participants were asked to provide feedback on the extent to which the principles were embedded in school assessment practices

Division(s) and Topic	Percentage of Staff with Increased Understanding
K-6 New Curriculum	64
Middle School – Identity and Belonging	66
High School – Principles of Assessment	20

Local Measure

Leadership Development Opportunities and Feedback

Leadership Development Opportunities

Cohort	Participants	Sessions
New Principal	48	4
New Assistant Principal	60	4
Aspiring Principal	32	5
Aspiring Assistant Principal	56	5
Open Leadership Development Series	453	3

Leadership Development Feedback

- Feedback was overwhelmingly positive from both cohort and the open leadership development series around the importance of:
 - shared learning through networking with colleagues
 - connecting their learning to their work in schools as it relates to the Leadership Quality Standard
 - having both online and in-person opportunities

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 four 2-hour session for administrators, reviewing the teacher evaluation process. In total, 192 school-based administrators attended at least one of the sessions. The presentations reviewed all resources and documentation required for Part 1 and Part 2 evaluations, including a framework by which administrators should summarize their findings for each of the TQS objectives. 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. Talent Management will provide supporting documents to school administrators such as evaluation comment exemplars and lesson observation templates.

- 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 a

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.

Data

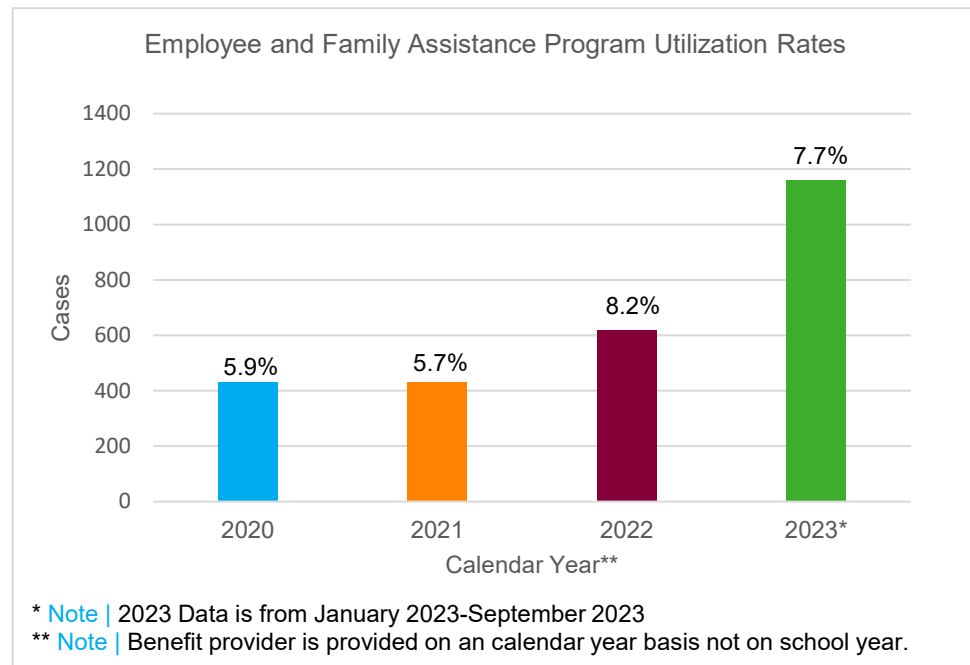
- 689 teacher evaluations completed.
 - 655 of these were full part 1 and 2 evaluations; 34 were confirming reports.
 - 328 teachers recommended for permanent professional certificate (PPC).
 Note | the total evaluations completed is higher as some teachers did not have their 400 days or already had a PPC.
- 32 principal evaluations completed.
- 40 assistant principal evaluations completed.

Local Measure

Data from benefit plan providers regarding employee health

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.



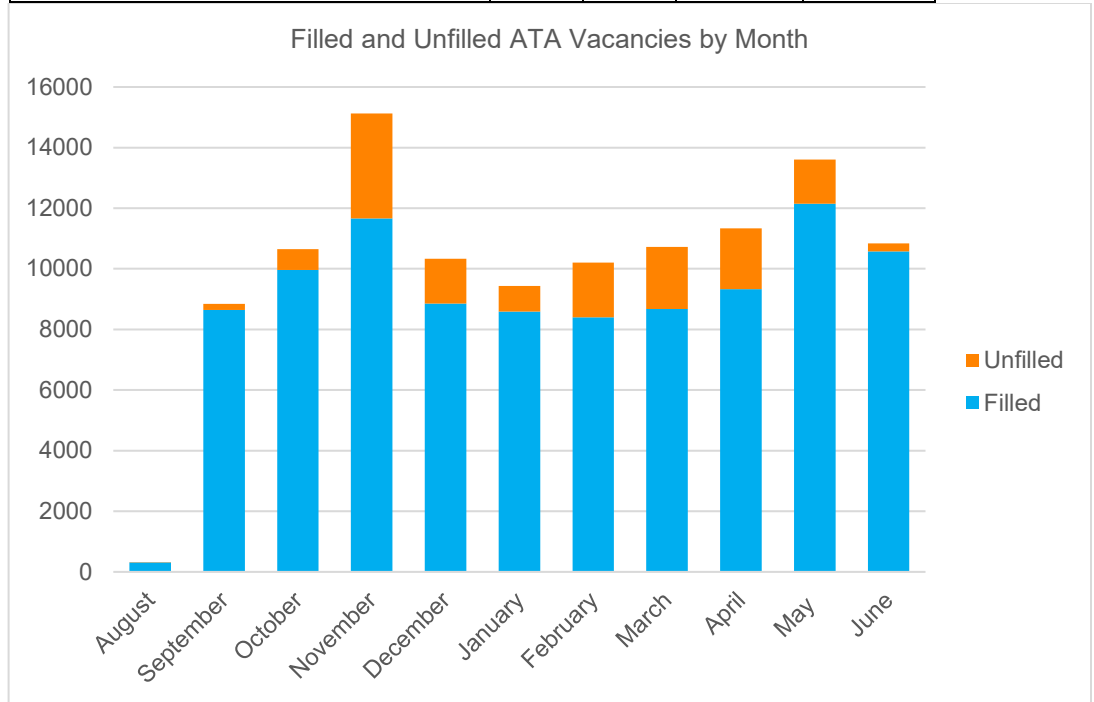
Local Measure

Staff absenteeism

Staff absence rates

The number of teacher absences requiring substitutes decreased by 5.8 per cent in 2022-23 from the prior year. For school-based support staff, the number of absences requiring casual replacements increased by 8.6 per cent. The decrease in teacher absences was likely due to in part to the lifting of COVID quarantine requirements. The increase in school-based support staff absences was due to filling additional vacancies in schools due to student enrolment increases.

Teacher (ATA) Reason	21-22	22-23	Difference	Difference %
Additional Help	7987	7900	-87	-1.1
Appointment - Dental, Medical	21901	21112	-789	-3.6
Board Business	1589	2578	+989	62.2
Child Arrival	155	149	-6	-3.9
Convocation	460	124	-336	-73.0
Critical Illness Family, Family Emergency	5594	4936	-658	-11.8
External Agency	1002	1455	+453	45.2
Full Deduction	375	654	+279	74.4
Funeral	1163	1182	+19	1.6
Leave - Paid Personal, Sick, Unspecified	19442	15361	-4081	-21.0
Lieu Day - Principal, Assistant Principal	308	241	-67	-21.8
Illness	39405	34777	-4628	-11.7
Teacher Vacancy	2020	2395	+375	18.6
Workshop	3247	6101	+2854	87.9
Other	859	377	-482	-56.1



School-Based Support Staff	21-22	22-23	Difference	Difference %
Absence (school account, central account)	40168	40896	+728	1.8
Additional Help	16057	17515	+1458	9.1
Vacancy Fill	10587	14156	+3569	33.7

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	2020-21	2021-22	2022-23
Alberta Teachers' Association	1646	1624	1755
Staff Association	1349	1412	1648

*As of 2023, we have changed this reporting from September 1 to October 1 due to having 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 47 Emergency Supply Teachers aimed at supporting schools with emergent teacher vacancies to ensure that student learning is not disrupted.

Workforce planning data such as anticipated retirements

During the 2022-23 school year, CBE saw 14 retirements from the ranks of school administrators (assistant principals, principals and education directors). CBE Human Resources is projecting 28 school administrator retirements during the 2023-24 school year.

School Year	Job Title	Projected Retirement	Lowest Projected	Highest Projected
2023-24	AP	7	5	10
	Principal	21	14	33

In addition, based on the five-year trend data, another 308 retirees are expected in the 2023-24 school year as follows:

Union	Number
Alberta Teachers' Association (ATA)	140
Trades	5
Canadian Union of Public Employees (CUPE)	30
Staff Association Main Body / Professional Support Staff	127
Exempt	6

In 2022-23, CBE did not conduct Humanex interviews for aspiring principals and assistant principals to assess readiness for administrator roles.

Aspiring Assistant Principal and Principal panel interviews were conducted to determine acceptance to the administrative pool.

- 48 Principal interviews were conducted.
- 82 Assistant Principal interviews were conducted.

Cohort	Participants	Number attaining leadership roles fall 2023	Entered Candidate Pool
Aspiring Principal	32	16	32
Aspiring Assistant Principal	56	32	56
Open Leadership Development Series	453	30	42

Approved 65 out of 77 Alberta Teachers' Association (ATA) and 8 out of 11 CBE's Staff Association Professional Improvement Fellowship (PIF) applications and 1 out of 1 Exempt staff for commencement of studies in the 2022-23 school year.

Local Measure

Harassment
Complaints

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 **33** staff-to-staff AR4038 complaints through Public Schools Works.

Public Interest Disclosures

CBE's [Administrative Regulation 4090 | Public Interest Disclosure \(Whistleblower Protection\)](#) was approved in February 2014.

From October 1, 2022, up to and including September 30, 2023, the following have been received:

Type	Number
Disclosures received by the designated officer	3
Disclosures acted on	0
Disclosures not acted on	0
Disclosures under review*	1
Investigations commenced by the designated officer as a result of disclosures	2

* Disclosures under review include matters where no determination has been made as of the reporting date.

What We Noticed

Celebrate

Truth & Reconciliation

- Staff reported professional growth through their participation in CBE Indigenous Education Professional Day, specifically in the area of Truth & Reconciliation.

Engaging teachers in technology learning

- Teachers participation in technology professional learning increased by 636 participants compared to last year.
- Learning Technology System survey results indicate teachers found the Educational Technology Key Contacts newsletter to be an effective way to support their professional practice and growth.

Leadership Development and Professional Learning

- New opportunity for teachers and learning leaders to develop an understanding of school leadership.
- Increased attendance at online sessions.
- Staff were provided many and varied opportunities for professional development, and internal feedback indicates that most felt these opportunities were useful and targeted.

Staff Well-being

- For 2022-23, CBE employees were accessing resources in support of their well-being at a greater rate than the previous two years.

Staff Absenteeism

- A marked shift in reasons for staff absenteeism from the previous year indicating a return to professional learning.

Languages

- Teachers were able to improve their knowledge of a language through exchanges coaching sessions, and opportunities related to new curriculum and assessment.

Areas for Growth

Education Quality

- 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.

Staff Absenteeism

- Significant numbers of unfilled ATA and SA vacancies continue to negatively impact classroom instruction.

Professional Learning

- Teacher agreement that in the past 3-5 years professional learning received from CBE has been focused, systematic and contributed significantly to their ongoing professional growth continued to decline and the gap with provincial data widened for this AEA measure.

Open Leadership Development Series

- Session design to better support participants within different settings and build understanding of the complexities of school leadership based on feedback from participants.

Our Next Steps

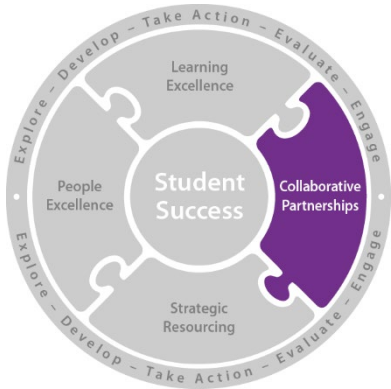
Professional Learning

- Flexibility in the delivery and timing of System Professional Learning Series sessions to meet diverse staff needs, focusing on school context, priority and choice.
- Develop and implement Human Resources professional learning series for principals.
- Leadership development sessions focused on strategic leadership for the 2023-24 school year for Service Unit leaders.
- Understanding of computer science and computational thinking concepts and tools to implement the new science curriculum and enhance cross-curricular learning outcomes.
- Technology integration by using a wide range of technologies including Brightspace by D2L, Google Classroom, Google Workspace for Education, Flip, Jamboard, myBlueprint, and computer science concepts and tools to support student learning.
- How to leverage and manage public facing websites (Digital Communications staff from CES).

- Media training and key message development for Communications Advisors to reduce reliance on CBE leadership time and resources.
- **Structures and Processes**
 - Professional Learning plan template aligned with system offerings to allow schools to strategically plan ahead in addressing school priorities
 - Mentorship model, mentorship series, and refined open leadership development series.
 - Development of school leaders with fluency in target languages to ensure compliance with our Languages Standards of Practice.
- **Resources**
 - D2L mentorship model and Open Leadership Development Series shell updates.



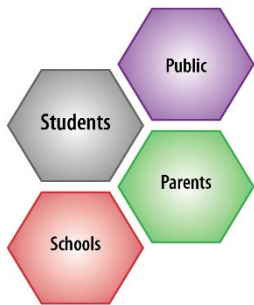
Collaborative Partnerships



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 nurture collaborative relationships with Indigenous Elders and community serving agencies. Learning from and working with Indigenous Elders and Knowledge Keepers, holds space for Indigenous knowledge systems to influence our work across the organization and is central to long-term reconciliation.

A system-wide Minecraft design challenge also enhanced student learning through significant collaboration between CBE, Microsoft, The City of Calgary, and the Calgary Public Library (CPL). Student learning and well-being are also enhanced through opportunities to access diverse programming, such as dual credit and exploratory programming with several post-secondary and community partners. Continued expansion of the number and variety of opportunities available to students supports continued readiness for post-secondary and the world of work.

What We Did

- **Professional Learning**
 - Cultural protocols, relevant strategies and wise practices to engage and sustain relationships with Indigenous families and community.
 - Partnership database, media/key message development, Dialogue Framework, how to effectively use existing digital tools, and engaging successfully with various stakeholders.
 - Teachers learned to leverage technology into student community engagement and curriculum integration through Minecraft challenge.
 - Chief Superintendent’s Student Advisory Council (CSSAC) Staff Designates provided three professional learning sessions (first, midpoint, and last meeting of the year) to explore relationships

between student voice and well-being and to strengthen capacity to lead students in creating school-wide student voice initiatives.

■ Structures and Processes

- Worked with CBE Elder Advisory Council to continue implementation of the *Indigenous Education Holistic Lifelong Learning Framework*.
- Established Partnership Agreement with Actua (Canada's Largest STEM outreach organization) to provide opportunities for self-identified Indigenous youth in high school to connect STEM activities to cultural teachings from Elders and Knowledge Keepers.
- Formalized partnerships focused on providing cultural resources and supports to self-identifying Indigenous students and their schools.
- Established Partnership Agreement with Alberta Health Services – Elbow River Healing Lodge to create a Wellness Clinic at Niitsitapi Learning Centre.
- Chief Superintendent's Student Advisory Council (CSSAC) re-established as a forum for students to speak directly with the Chief Superintendent regarding their diverse learning needs and well-being
- Minecraft: Level Up Calgary Season 2 to facilitate student-community engagement and technology integration into curriculum.
- In addition to partnerships with SAIT, Olds College, Mount Royal University, and the University of Calgary, a new partnership with Bow Valley College helped support Dual Credit and Exploratory programs.
- Partnership with CAREERS: the Next Generation expanded by adding a shared position that is 0.5 funded by Careers and 0.5 funded by CBE to support students in accessing paid internships for Work Experience and potentially the Registered Apprenticeship Program.

■ Resources

- Indigenous Education Strategists, Teaching and Learning with Technology Specialists, Career and Technology Studies/Career and Technology Foundations (CTS/CTF) Specialists.
- CBE Connections newsletter for all parents/guardians launched.
- School Planning toolkit to support gathering feedback to make school planning decisions (budget, fees, school development plans) updated.
- CTF to Unique Pathways document to help teachers understand through lines to Unique Pathways created.
- Partnership database tool refined.

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](#).

Student Voice Feedback

The Chief Superintendent's Student Advisory Council (CSSAC) reported on different school structures in place in 24 CBE high schools that prioritize student voice opportunities.

Local Measure

Student Voice Feedback



Type of student voice/leadership opportunity	Number of reported schools (out of 24)
Leadership	22
GSA/QSA	22
Principal Advisory Council	15
Diversity Council	11
Student Council/Student Union	10
Student Voice club/group	9

Local Measure

Engagement

Local Measure

Elders Advisory

Required AEAM

Assurance Survey
Parental Involvement

Assurance Domain

Governance

Local Measure

Post-secondary and industry access

Local Measure

Community programs and services

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 2022-23 school year, while the Indigenous Education Team worked alongside many Indigenous Elders and community members to support implementation of the Indigenous Education Holistic Lifelong Learning Framework.

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	76.8	77.3	78.1	79.1	78.8	80.3	Intermediate	Declined Significantly	Issue

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 ≥ 50% N	Rate of Success %
Apprenticeship	618	618	100
Registered Apprenticeship Program	140	140	100
Dual Credit	461	461	100
Exploratory	88	88	100
Off-Campus	2605	2605	100

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 3, 2023, from School Connections YYC

<https://www.calgary.ca/communities/school-connections-yyc.html>)

In the 2022-23 school year, there were 3817 SCYYC bookings in CBE schools. These bookings represent use of 53 different CBE schools.

What We Noticed

Celebrate

System Participation in Minecraft Challenge

- 208 CBE schools and 15,000 students participated in the learning opportunity, Minecraft: Level Up Calgary Season 2: Achievement Unlocked, a significant increase of 70 more schools compared to last year's participation rates. Challenge was expanded to include Calgary Catholic School District and Rocky View Schools as well.

New Communications Processes Provide Greater Transparency

- Survey results indicated that parents appreciated content and delivery of CBE Connections, a new parent/guardian online newsletter.

Highlighting high school student successes

- CSSAC students celebrated work accomplished in developing their student leadership qualities and in their school improvement cycles through a gallery walk.

Areas for Growth

Parental Involvement

- CBE showed significant declines in Parental Involvement AEA survey measure and while CBE results declined since last year, the provincial results improved.
- About 77 per cent of teachers and parents indicate they are satisfied with parental involvement in decisions about their child's education. While this may be celebrated, CBE continues to aspire to be inclusive of all parents and legal guardians in matters affecting their child's education.

Hearing Student Voice Through CSSAC

- Given the nature of students graduating and new members joining the council, need to be attuned to creating the transition plans for students and providing opportunities for current CSSAC members to mentor new members.
- Ensuring diverse student voices are both heard and acted upon to ensure all students feel valued, welcome, and have equal access to services and supports.

Expanding technology-enabled student-community learning

- Current relationships with Microsoft, SMART, The City of Calgary and the Calgary Public Library (CPL) can continue to evolve and strengthen.
- Schools and the system require consistent data about student use and perspectives on technology for learning and digital citizenship to respond to system needs and personalize student learning.

Our Next Steps

- Professional Learning**
 - CT Education Conference in partnership with the Calgary Catholic School Board and Calgary Regional Consortium.

■ Structures and Processes

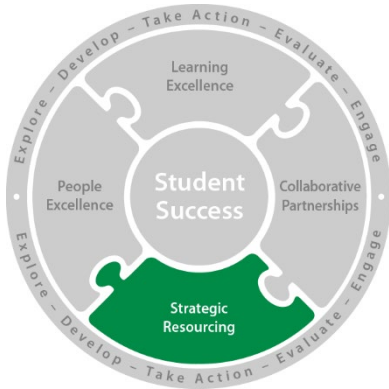
- Establish an Indigenous Education Committee with representation from the Indigenous and CBE communities.
- Design system onboarding process for Indigenous Elders, Knowledge Keepers, and community resources (individuals and agencies) to ensure relevant resources are offered to schools.
- Develop and implement sustainable, engaging model for continuation of Minecraft design challenge in collaboration with Microsoft, The City of Calgary, and the Calgary Public Library (CPL).
- Gather student voice baseline data to new CBE Student Survey questions related to use of learning technologies and understanding of digital citizenship.
- Social media protocols updates to align with changes in platforms to support school leaders in using these more effectively.
- New school website platform to launch to support fully leveraging public-facing school websites to provide robust and inclusive tool for families.
- Finalize advertising and promotional guidelines for schools to clarify and improve current processes.
- Plan to migrate the CBE's corporate website to the Content Manager platform, to provide a better user experience for parents and the public.
- School Connections YYC maintain to enhance access to community programs and services during non-instructional hours.

■ Resources

- Indigenous Elders, Knowledge Keepers and Community Supports Roster to be finalized to support accessing and working with the Indigenous community.
- Revise the Indigenous Education – Cultural Protocols document to support system understanding and application of Elder and smudge protocols.
- Finalize the Education Services Agreement (ESA) between the CBE and the Tsuut'ina Nation to support Tsuut'ina Nation students attending CBE schools.
- Continue to formalize partnership agreements focused on providing cultural resources and supports to self-identifying Indigenous students and schools.



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 committed to ensuring that resources are allocated in a responsible way and we consistently look for innovative processes that are also efficient. All CBE resources are used most effectively to advance equity, achievement and well-being for all our students.

Diverse learning technologies can serve to improve student learning. Access to, and understanding of, these technologies remained a CBE priority in 2022-23. Using an equity lens, access to learning technologies increased for students with special education needs and internal processes to support the selection and purchase of learning resources were developed to support new curriculum implementation.

What We Did

- **Professional Learning**

- Facilities and Environmental Services staff were provided access to professional development funds to support maintained awareness of current and emerging technologies and to enrich their understanding of diversity, equity and inclusion.
- Re-introduction of the lunch-and-learn series for school based financial administration staff following the wind-down of the global pandemic.

- **Structures and Processes**

- Organized competitive process for schools to access Official Languages in Education Programs (OLEP) funds in order to support local priorities and initiatives in French immersion schools.
- Computers for Kids Program administered to provide Computers for Schools devices to students who do not have access to technology.
- Complementary Curriculum Emergency Equipment fund established to support schools with replacement costs for equipment.

Assurance Domain

Governance

- Fine & Performing Arts Need & Give Away List maintained to share surplus resources among teachers.
- increased the number of schools reviewed by the Board of Trustees external auditors (KPMG) as part of the year end audit process.
- External auditor (MNP) contracted to create a current inventory and condition of specialized CTS equipment in all Tier 3 shops in the CBE.
- Strategic planning meetings to plan CTF/S facility priorities for maintenance renewal and capital projects.
- Data entry automation implemented for five HR processes ranging from Hires to Terminations aimed at eliminating manual data entry.
- Internal processes for the selection and purchase of learning resources to support new curriculum implementation.

▪ Resources

- Network security and infrastructure resources implemented for the launch of eSports in CBE high schools.
- Features of Software Asset Management (SAM) developed to support system approval processes for learning software.
- Increased the School Financial Management team to better serve the growing number of schools.

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 dated November 28, 2023: **<LINK AND REFERENCE TO BE UPDATE ONCE PUBLICALLY POSTED FOLLOWING NOV 28,2023 BOARD OF TRUSTEE MEETING>**.

Audited Financial Statements

CBE's Financial Results for the year ended August 31, 2022, including the audited financial statements: **<LINK AND REFERNCETO BE UPDATE ONCE PUBLICALLY POSTED FOLLOWING NOV 28,2023 BOARD OF TRUSTEE MEETING>**.

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 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>.

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 [<LINK AND REFERNCETO BE UPDATE ONCE PUBLICALLY POSTED FOLLOWING NOV 28,2023 BOARD OF TRUSTEE MEETING>](#)

Local Measure

Budget

Annual Budget submitted to Alberta Education

The Calgary Board of Education is committed to advancing student success, safety, and sustainability through the ongoing development of its [2022-23 budget](#).

On Feb. 24, the Government of Alberta provided all school boards with some preliminary funding information in [Budget 2022](#).

Using the detailed information from its [funding profile](#), CBE Administration developed a Budget Assumption Report (BAR), which was presented to the Board of Trustees on April 5. [The BAR](#) laid out the assumptions Administration used build the 2022-23 budget.

The Board of Trustees approved the [2022-23 budget](#) at a public meeting on May 24, 2022.

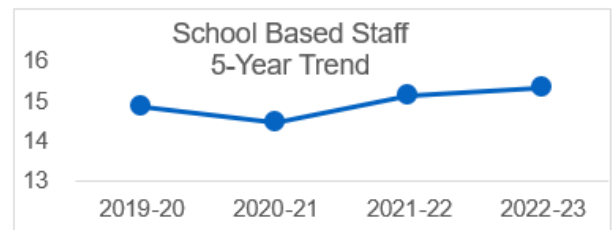
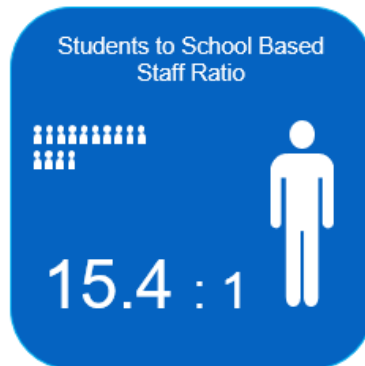
Following Board of Trustee approval, the CBE must submit a balanced budget to Alberta Education by May 31 in keeping with the Education Act.

[Operating Budget 2022-23](#)

Local Measure

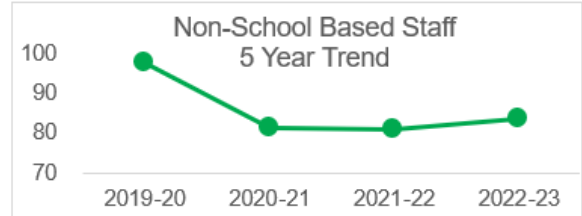
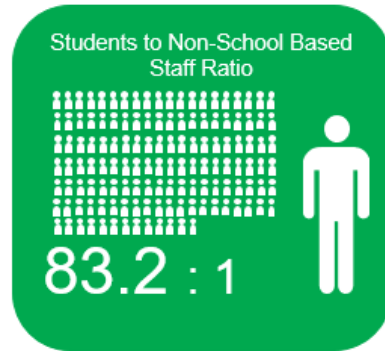
Student to Staff

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

0.48:1

There are 0.48 student devices per student; said another way, there are 2.07 students for each student device. This ratio is as of Sep 30, 2022, and includes student iPads, laptops, desktops and Chromebooks configured as student devices that are in CBE’s inventory, regardless of the age of the device.

The ratio provided does not identify the funding source, so these devices may have been acquired through a variety of means. CBE provides though central funding, resources to schools to ensure they are able to meet a supported ratio of students to devices at their school. We take an equity-based approach to this and provide funding to the school only if it is below the threshold of in-lifecycle devices.

Local Measure

CBE Student Survey

CBE Student Survey

For the results by question, refer to [Appendix H | CBE Student Survey Results by Question](#).

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

Summary Measure	Percentage
Learning Technology Summary	90.8
Technological Communication Summary	81.5
Technological Critical Thinking Summary	72.1

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 119 schools operating below 85 per cent utilization in 2022-23, an improvement of 18 fewer schools from the previous school year.

Refer to [Appendix N | 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

Increased HR Productivity

- By automating five HR data entry processes, 1717 manual transactions were eliminated in 2022-23. On average each automated transaction saved two to three minutes of work, resulting in 57 to 85 hours of time saved. As some of these transactions were completed during peak work volume times, overtime expenditures were reduced.

Number of Schools operating below 85% utilization

- There were 18 fewer schools operating below 85% utilization.

Learning Resource Implementation and Plan

- Staff are more aware of the supports provided through Software Asset Management (SAM). Data: 1,400+ software titles listed in SAM.
- High school student uptake of eSports was successful in the first year of the offering in CBE. Data: 120 students in 9 schools.
- Implemented new structures and processes for collaboration with curriculum teams and Procurement Services, and published curriculum resource guides for new curriculum implementation in ELAL, Mathematics, Physical Education and Wellness, and Science with clear purchasing processes for schools.

CTS/F

- Redistributed unutilized equipment to 13 different junior/middle and high schools.
- Direct involvement in planning and execution of new and renovated CTF/S spaces.

Languages

- 19 projects were submitted by 22 French immersion schools for funding for local initiatives. Over \$320 000 was granted in funding for these initiatives. Some projects are evolving towards becoming multi-year pan-CBE structures & processes.
- Program Monitoring ready to pilot.

Areas for Growth

Learning Resource Implementation and Plan

- Users continue to provide feedback about various features and processes of Software Asset Management (SAM). The SAM team will discuss and implement improvements in order to increase usability and efficiency for schools and service units.
- Internal processes for the selection, purchase, and management of technology and non-technology learning resources across the CBE requires further work and implementation across multiple service units.

CTF/S

- Continue to develop a systematic approach to determining the long-term needs and priorities for maintaining and upgrading CTF/S facilities across the CBE.
- Develop a system strategy for re-allocation, removal, and/or disposal of unused, unwanted or broken CTS/F equipment.

Our Next Steps

▪ Structures and Processes

- Request for Proposal (RFP) process for a Learning Management System collaboration across service units.
- Development of a new school financial management framework piloted in 2023-24.
- School-based OLEP-funded project competition promoted among FSL schools to support local FSL priorities through funding.
- Select Language schools to pilot Program Monitoring.
- Learning technology infrastructure updated including Brightspace by D2L, Google Workspace for EDU, and the Symphony library system.
- Long-term strategy and processes for the selection, purchase, and management of curriculum-related learning resources across the CBE.
- Network security and infrastructure resources and professional learning for eSports in CBE high schools.
- Rating system to identify and evaluate CTF/S facility priorities for maintenance renewal and capital projects.

▪ Resources

- 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.
- Secure Exam Solution to support administration of digitally-enabled assessments for students with identified special education needs.
- Resources and technology purchased through the low-incidence specialized services grant to support students in specialized classrooms.
- Automation for nine processes within Talent Management including new hire emails, reporting, and spring staffing will be implemented.
- System and process improvements for six processes within Talent Management will be implemented.



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 ongoing 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 template includes the following sections:

- Introduction
- School Develop Plan 2021-22 Highlights
 - Look Back | School Goals
 - Literacy |
 - Mathematics |
 - Well-Being for Learning |
- Alberta Education Assurance Measures (AEAMs)
- School Development Plan 2022-23
 - Look Forward | School Goals 2022-23
- Our School
- Our School's COVID-19 Context
- School Council Involvement
- Other Reports
 - School Fees

Appendix C | School Development Plan Template

Schools are required to have a Literacy, Mathematics and Well-Being for Learning student goal. Below is the template, where the Literacy student goal is the example.

Data	Student Goals	Instructional Actions	Resources	Key Outcomes	Measures	Begin	End	Improvement
What story do last year's school data tell? How do these inform shifts in Instructional Actions, Resources and Key Outcomes for this school year?	What area(s) need to be improved? The heart and integrity of each Student Goal is maintained for the three years.	Describe the professional learning opportunities planned that will directly support building staff capacity to advance the achievement of the Student Goal. Articulate the specific classroom and pedagogical actions planned. How will teachers work with students to achieve the Student Goal?	List the resources (structures, processes, physical, human, financial, technological) needed in order to achieve the Student Goal based on the identified Instructional Actions.	What are the improvements expected as a result of the Instructional Actions? What smaller goal(s) do you expect to achievement in one school year through the specific Instructional Actions? If you do this (Instructional Action) then this will be the results (Key Outcome).	What are the specific data sources that will show the summative evidence of the achievement of key outcomes? Name the specific tool(s) or data source(s) that will be used to find evidence that Key Outcomes were achieved	For each measure, what are the beginning of the year number(s)? Based on the Measure identified, what are the data at the earliest point in the school year? Include the month for easy reference.	For each measure, what are the end of the year number(s)? Based on the Measure identified, what are the data captured at the latest point in the school year? Include the month for easy reference.	When the data and narrative are considered together, what brief (5 sentences or less) story can be told about improvement? Context and audience matter.
Literacy Data	Literacy Student Goals	Literacy Instructional Actions	Literacy Resources	Literacy Key Outcomes	Literacy Measures	Literacy Begin	Literacy End	Literacy Improvement
Theory of Action (optional):								
2020-21 •	2020-21	2020-21 Staff will: • With students, staff will •	2020-21 •	2020-21 •	Measure 1 • Measure 2 • Measure 3 • Measure 4 •	Measure 1 • Measure 2 • Measure 3 • Measure 4 •	Measure 1 • Measure 2 • Measure 3 • Measure 4 •	Measure 1 • Measure 2 • Measure 3 • Measure 4 •
2021-22 •	2021-22	2021-22 Staff will: • With students, staff will •	2021-22 •	2021-22 •	Measure 1 • Measure 2 • Measure 3 • Measure 4 •	Measure 1 • Measure 2 • Measure 3 • Measure 4 •	Measure 1 • Measure 2 • Measure 3 • Measure 4 •	Measure 1 • Measure 2 • Measure 3 • Measure 4 •
2022-23 •	2022-23	2022-23 Staff will: • With students, staff will •	2022-23 •	2022-23 •	Measure 1 • Measure 2 • Measure 3 • Measure 4 •	Measure 1 • Measure 2 • Measure 3 • Measure 4 •	Measure 1 • Measure 2 • Measure 3 • Measure 4 •	Measure 1 • Measure 2 • Measure 3 • Measure 4 •

Appendix D | Glossary

Cohorts

- All: the entire set of students included in the data set for a specific result.
- English 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](#)

[Castles and Colheart 3 \(CC3\)](#)

[CBE Student Survey](#)

[Early Years Evaluation - Teacher Assessment \(EYE-TA\)](#)

[English Language Learners \(ELL\) 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

Each year Alberta Education surveys, students in grades 4, 7 and 10 and their parents / legal guardians as well as all K-12 teachers on the quality of education provided by school authorities.

To ensure our education system is setting students up for success, we need to know what is working well and where there is room for improvement. The results of our Assurance Survey give everyone important information and evidence about the quality of your child's education. It assures us all that schools are moving in the right direction. It also helps our schools show their parents, their communities and the province that they are meeting the needs of your child. Every parent has an important role to play, and I thank you for your diligence and dedication to Alberta's students.

...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.

Results show which measures have improved, which have remained constant and which have declined. At a glance, the results point out successes and areas of concern from both a local and provincial perspective.

(Retrieved Nov 1, 2023, from Alberta Education Assurance Survey - Parent Letter https://www.alberta.ca/system/files/custom_downloaded_images/edc-alberta-education-assurance-survey-parent-letter.pdf)

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.

Castles and Coltheart 3 (CC3)

The Castles and Coltheart 3 (CC3) test is designed to identify the nature of a child'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.

(Retrieved Nov 1, 2023, pg. 17, from: <https://www.alberta.ca/system/files/educ-general-information-bulletin-literacy-and-numeracy-screening-assessments.pdf>)

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.

Early Years Evaluation - Teacher Assessment (EYE-TA)

As part of on-going classroom observations, all kindergarten teachers complete a developmental screening tool on children in the fall. The Early Years Evaluation - Teacher Assessment (EYE-TA) helps the teacher, school and system to better understand each child's strengths and areas for growth.

Five domains are assessed: awareness of self and environment; social skills and approaches to learning; cognitive skills; language and communication; and physical and development.

- Yellow means the child is experiencing some difficulty in achieving the tasks in the particular developmental area (domain).
- Red means the child is experiencing significant difficulty in achieving the tasks in the particular developmental area (domain).

English Language Learners (ELL) Benchmarks

The *Alberta K-12 ESL 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 language learners and can be used to assess language proficiency in the classroom context.

For more information, see Supporting English 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%).

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 18 years or older who has been out of school for at least 10 consecutive months and who passes all 5 tests in the General Educational Development (GED) test battery with a minimum standard score of 450 or better on each test will be granted a High School Equivalency Diploma.

C. 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.

D. 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.

E. 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.

F. 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 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.

(Retrieved on Nov 1, 2023, pg. 17 from <https://www.alberta.ca/system/files/educ-general-information-bulletin-literacy-and-numeracy-screening-assessments.pdf>)

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 Grades 1 – 3 is designed to measure a wide range of skills associated with a child's number sense. Such skills include counting, number comparison, number writing, number ordering, and basic arithmetic. The importance of these early skills to later mathematical development is often asserted in the literature, and accordingly, an emphasis on developing number sense is warranted for all early years numeracy intervention programs. 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 students' foundational understanding of numbers.

(Retrieved Nov 1, 2023, pg.17 from <https://www.alberta.ca/early-years-assessments.aspx#:~:text=The%20English%20Letter%20Name%2DSound,ay%2C%20oa%2C%20oy>)

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 OurSCHOOL Student Survey provides reliable, timely and accurate data on the factors known to have a profound impact on student outcomes. 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.

(Retrieved Nov 1, 2023, from <https://thelearningbar.com/ourschool-survey/ourschool-student-survey/?lang=en-us>)

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.

Reading Readiness Screening Tool (RRST)

This diagnostic assessment tool is used in CBE in kindergarten classrooms. The use of this tool lays the foundation for district wide cohesive literacy assessment practices to inform instruction.

The Reading Readiness Screening Tool provides ... early identification of foundational skills, including phonemic awareness, is known to minimize the impact of reading difficulties, and in some cases prevents future reading and writing difficulties.

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](#).

Appendix F | Alberta Education Assurance Measure Results

The Alberta Education Assurance Measures Overall Summary records the results for specific measures.

Current Result is from 2022-23 for all measures except for the following where the Current Result is from 2021-22:

- 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

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 2023 school authority Alberta Education Assurance Measures Results reports:

Participation in the Provincial Achievement Tests 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.

Subsequently Results for the 2019/20 and 2020/21 school years are not available for PATs or Diploma Examinations. The reported “previous 3-year average” for these measures is therefore not provided.

Caution should be used when interpreting results over time.

Impact of Security Breaches on Provincial Assessments

Alberta Education included the following in the Fall 2023 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
PAT: Acceptable	0.00 - 62.15	62.15 - 67.21	67.21 - 77.26	77.26 - 82.01	82.01 - 100.00
PAT: Excellence	0.00 - 10.15	10.15 - 13.39	13.39 - 17.84	17.84 - 23.74	23.74 - 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
English Lang Arts 6	Acceptable Standard	0.00 - 67.95	67.95 - 78.40	78.40 - 86.09	86.09 - 91.37	91.37 - 100.00
	Standard of Excellence	0.00 - 6.83	6.83 - 11.65	11.65 - 17.36	17.36 - 22.46	22.46 - 100.00
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
Mathematics 6	Acceptable Standard	0.00 - 63.91	63.91 - 70.73	70.73 - 79.61	79.61 - 88.67	88.67 - 100.00
	Standard of Excellence	0.00 - 8.53	8.53 - 11.31	11.31 - 18.13	18.13 - 25.17	25.17 - 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 PAT results are based upon a weighted average of percent meeting standards (Acceptable, Excellence). The weights are the number of students enrolled in each 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 6, 9, 9 KAE).
- 4 | 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.
- 5 | Participation in the Provincial Achievement Tests and Diploma Exams was impacted by the fires in 2018/19 and 2022/23. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events. 6. 2022/23 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.
- 6 | 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.
- 7 | 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.

Appendix G | AEA Survey Results

Measure		2018-19		2019-20		2020-21		2021-22		2022-23		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	n/a	n/a	34 585	78.9	36 894	77.9	39 329	76.9	n/a	Declined Significantly	n/a
	Province	n/a	n/a	n/a	n/a	230 761	82.6	249 570	81.6	256 994	80.6	n/a	n/a	n/a
Parent	Authority	n/a	n/a	n/a	n/a	5248	73.4	4908	72.9	5647	71.4	n/a	Declined	n/a
	Province	n/a	n/a	n/a	n/a	30 936	78.9	31 684	77.4	31 847	75.7	n/a	n/a	n/a
Student	Authority	n/a	n/a	n/a	n/a	24 214	78.2	26 832	77.8	28 198	76.7	n/a	Declined Significantly	n/a
	Province	n/a	n/a	n/a	n/a	169 631	80.2	186 935	80.1	192 805	79.9	n/a	n/a	n/a
Teacher	Authority	n/a	n/a	n/a	n/a	5123	85.1	5154	83.0	5484	82.7	n/a	Maintained	n/a
	Province	n/a	n/a	n/a	n/a	30 194	88.7	30 951	87.3	32 342	86.2	n/a	n/a	n/a
Citizenship: Percentage of teachers, parents and students who are satisfied that students model the characteristics of active citizenship.														
Overall	Authority	37 486	80.5	39 592	81.2	34 624	80.3	36 950	79.2	39 408	76.9	Intermediate	Declined Significantly	Issue
	Province	265 614	82.9	264 413	83.3	230 843	83.2	249 770	81.4	257 231	80.3	n/a	n/a	n/a
Parent	Authority	5481	78.0	5919	78.6	5247	76.9	4909	77.7	5654	76.1	High	Declined Significantly	Issue
	Province	35 247	81.9	36 891	82.4	30 905	81.4	31 689	80.4	31 869	79.4	n/a	n/a	n/a
Student	Authority	26 300	72.7	27 653	73.6	24 251	72.1	26 883	70.8	28 272	68.7	High	Declined Significantly	Issue
	Province	197 090	73.5	193 577	73.8	169 741	74.1	187 120	72.1	193 015	71.3	n/a	n/a	n/a
Teacher	Authority	5705	90.8	6020	91.5	5126	91.9	5158	89.2	5482	86.0	Low	Declined Significantly	Concern
	Province	33 277	93.2	33 945	93.6	30 197	94.1	30 961	91.7	32 347	90.3	n/a	n/a	n/a
Education Quality: Percentage of teachers, parents and students satisfied with the overall quality of basic education.														
Overall	Authority	37 520	88.6	39 634	89.0	34 621	88.1	36 920	87.9	39 512	86.5	Intermediate	Declined Significantly	Issue
	Province	265 841	90.2	264 623	90.3	230 814	89.6	249 532	89.0	257 584	88.1	n/a	n/a	n/a
Parent	Authority	5 486	82.0	5 925	82.8	5 269	83.7	4 912	84.0	5659	82.0	High	Declined Significantly	Issue
	Province	35 262	86.4	36 907	86.7	31 024	86.7	31 728	86.1	31 890	84.4	n/a	n/a	n/a
Student	Authority	26 326	88.3	27 689	88.3	24 228	85.7	26 852	85.2	28 367	84.4	Intermediate	Declined Significantly	Issue
	Province	197 282	88.1	193 763	87.8	169 589	86.3	186 834	85.9	193 343	85.7	n/a	n/a	n/a
Teacher	Authority	5 708	95.4	6 020	95.9	5 124	94.8	5 156	94.4	5486	93.2	Intermediate	Declined Significantly	Issue
	Province	33 297	96.1	33 953	96.4	30 201	95.7	30 970	95.0	32 351	94.4	n/a	n/a	n/a
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	5 646	81.9	5 980	81.8	5 033	81.2	5 072	80.5	5367	76.6	Low	Declined Significantly	Concern
	Province	33 074	85.2	33 766	85.0	29 619	84.9	30 280	83.7	31 648	82.2	n/a	n/a	n/a
Parental Involvement: Percentage of teachers and parents satisfied with parental involvement in decisions about their child's education.														
Overall	Authority	11 091	77.9	11 843	79.0	10 328	76.6	10 029	77.3	11 069	76.8	Intermediate	Declined Significantly	Issue
	Province	68 116	81.3	70 377	81.8	60 919	79.5	62 412	78.8	63 935	79.1	n/a	n/a	n/a
Parent	Authority	5402	68.0	5850	69.5	5239	68.7	4895	70.9	5612	70.6	High	Maintained	Good
	Province	34 944	73.6	36 556	73.9	30 886	72.2	31 598	72.3	31 720	72.5	n/a	n/a	n/a
Teacher	Authority	5689	87.9	5993	88.5	5089	84.6	5134	83.7	5457	83.0	Low	Declined Significantly	Concern
	Province	33 172	89.0	33 821	89.6	30 033	86.8	30 814	85.2	32 215	85.7	n/a	n/a	n/a
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	26 264	82.3	28 442	82.7	23 788	81.5	25 328	82.6	27 748	82.0	Very High	Declined	Good
	Province	181 846	82.2	184 393	82.4	157 680	81.9	172 339	82.9	179 589	82.9	n/a	n/a	n/a
Parent	Authority	5 484	76.9	5 922	76.7	5 231	79.0	4 900	80.6	5633	80.5	High	Improved Significantly	Good
	Province	35 252	80.1	36 901	80.1	30 817	81.7	31 625	82.4	31 780	82.2	n/a	n/a	n/a
Student	Authority	15 074	81.1	16 499	82.5	13 431	77.2	15 272	78.8	16 633	77.8	Very High	Declined Significantly	Acceptable
	Province	113 304	77.4	113 541	77.8	96 676	74.9	109 776	76.9	115 487	77.4	n/a	n/a	n/a
Teacher	Authority	5 706	88.9	6 021	88.7	5 126	88.3	5 156	88.4	5482	87.8	High	Declined	Acceptable
	Province	33 290	89.1	33 951	89.3	30 187	89.2	30 938	89.3	32 322	89.3	n/a	n/a	n/a

Measure	2018-19		2019-20		2020-21		2021-22		2022-23		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	37 426	81.5	39 542	82.5	34 574	79.2	36 884	78.3	39 308	77.5	Very Low	Declined Significantly	Concern
	Province	265 362	84.7	264 165	84.9	230 686	82.7	249 524	81.9	256 932	81.2	n/a	n/a	n/a
Parent	Authority	5460	71.2	5912	72.0	5240	70.7	4900	70.1	5636	68.4	Very Low	Declined Significantly	Concern
	Province	35 184	77.8	36 846	78.1	30 874	76.7	31 643	75.3	31 805	73.7	n/a	n/a	n/a
Student	Authority	26 269	80.7	27618	82.0	24 214	78.2	26 832	77.8	28 198	76.7	Very Low	Declined Significantly	Concern
	Province	196 933	81.9	193 409	82.2	169 631	80.2	186 935	80.1	192 805	79.9	n/a	n/a	n/a
Teacher	Authority	5697	92.7	6012	93.5	5120	88.7	5152	87.1	5474	87.4	Very Low	Declined Significantly	Concern
	Province	33 245	94.5	33 910	94.4	30 181	91.2	30 946	90.3	32 322	89.9	n/a	n/a	n/a
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	36 869	78.8	38 965	79.7	33 236	79.0	35 712	71.9	38 017	71.2	Intermediate	Declined Significantly	Issue
	Province	263 364	81.0	262 079	81.5	224 041	81.4	243 980	74.2	251 355	75.2	n/a	n/a	n/a
Parent	Authority	5230	74.0	5712	74.0	4664	78.2	4626	67.4	5322	68.5	Intermediate	Declined Significantly	Issue
	Province	34 159	80.3	35 896	80.0	28 016	81.7	30 147	70.0	30 371	72.5	n/a	n/a	n/a
Student	Authority	26 151	79.6	27 453	79.9	23 859	77.3	26 368	74.3	27 798	71.3	Low	Declined Significantly	Concern
	Province	196 592	79.4	192 917	79.6	167 992	79.1	185 107	76.3	191 142	75.0	n/a	n/a	n/a
Teacher	Authority	5488	82.9	5800	85.2	4713	81.6	4718	73.9	4897	73.6	Intermediate	Declined Significantly	Issue
	Province	32 613	83.4	33 266	85.0	28 033	83.4	28 726	76.3	29 842	78.0	n/a	n/a	n/a
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	n/a	n/a	34 644	84.8	36 936	84.7	39 401	83.7	n/a	Declined Significantly	n/a
	Province	n/a	n/a	n/a	n/a	230 956	85.6	249 740	85.1	257 214	84.4	n/a	n/a	n/a
Parent	Authority	n/a	n/a	n/a	n/a	5 266	86.5	4 906	86.9	5655	85.3	n/a	Declined Significantly	n/a
	Province	n/a	n/a	n/a	n/a	30 994	89.0	31 694	88.7	31 862	87.3	n/a	n/a	n/a
Student	Authority	n/a	n/a	n/a	n/a	24 258	72.8	26 879	72.4	28 269	71.5	n/a	Declined Significantly	n/a
	Province	n/a	n/a	n/a	n/a	169 789	71.8	187 102	71.3	193 029	70.9	n/a	n/a	n/a
Teacher	Authority	n/a	n/a	n/a	n/a	5 120	95.0	5 151	94.9	5477	94.5	n/a	Maintained	n/a
	Province	n/a	n/a	n/a	n/a	30 173	96.0	30 944	95.5	32 323	95.1	n/a	n/a	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	n/a	n/a	34 668	86.0	36 995	84.9	39 456	82.4	n/a	Declined Significantly	n/a
	Province	n/a	n/a	n/a	n/a	231 091	87.8	249 941	86.1	257 391	84.7	n/a	n/a	n/a
Parent	Authority	n/a	n/a	n/a	n/a	5259	85.5	4910	85.5	5658	83.6	n/a	Declined Significantly	n/a
	Province	n/a	n/a	n/a	n/a	30 980	88.2	31 715	86.9	31 885	85.6	n/a	n/a	n/a
Student	Authority	n/a	n/a	n/a	n/a	24 282	78.9	26 927	77.4	28 314	74.9	n/a	Declined Significantly	n/a
	Province	n/a	n/a	n/a	n/a	169 900	79.8	187 258	77.7	193 156	76.6	n/a	n/a	n/a
Teacher	Authority	n/a	n/a	n/a	n/a	5127	93.6	5158	91.9	5484	88.7	n/a	Declined Significantly	n/a
	Province	n/a	n/a	n/a	n/a	30 211	95.3	30 968	93.6	32 350	92.0	n/a	n/a	n/a

Measure	Group	Grade	Question	2020-21	2021-22	2022-23
Student Learning Engagement	Parent	Grade 4-6	Your child is learning what they need to know	83	81	79
		Grade 4-6	The literacy skills your child is learning at school are useful	93	93	91
		Grade 4-6	The numeracy skills your child is learning at school are useful	91	91	90
		Grade 7-9	Your child is learning what they need to know	78	77	76
		Grade 7-9	The literacy skills your child is learning at school are useful	90	90	89
		Grade 7-9	The numeracy skills your child is learning at school are useful	89	88	88
		Grade 10-12	Your child is learning what they need to know	76	80	77
		Grade 10-12	The literacy skills your child is learning at school are useful	88	89	87
		Grade 10-12	The numeracy skills your child is learning at school are useful	86	89	87
	Student	Grade 4-6	Do you like learning language arts	73	70	69
		Grade 4-6	Do you like learning math	72	72	71
		Grade 7-9	The language arts I am learning at school is interesting to me	69	69	65
		Grade 7-9	I understand how the language arts I am learning at school is useful to me	82	82	79
		Grade 7-9	The mathematics I am learning at school is interesting to me	63	62	61
		Grade 7-9	I understand how the mathematics I am learning at school is useful to me	80	79	79
		Grade 7-9	I understand how the science I am learning at school is useful to me	84	84	83
		Grade 7-9	I understand how the social studies I am learning at school is useful to me	68	73	68
		Grade 7-9	The science I am learning at school is interesting to me	81	81	79
		Grade 7-9	The social studies I am learning at school is interesting to me	66	68	65
		Grade 10-12	The language arts I am learning at school is interesting to me	61	61	61
		Grade 10-12	I understand how the language arts I am learning at school is useful to me	80	80	80
		Grade 10-12	The mathematics I am learning at school is interesting to me	60	60	62
		Grade 10-12	I understand how the mathematics I am learning at school is useful to me	71	72	72
		Grade 10-12	I understand how the science I am learning at school is useful to me	85	82	83
	Grade 10-12	I understand how the social studies I am learning at school is useful to me	71	73	75	
	Teacher	Grade 4-6	Students at your school are learning what they need to know	96	94	94
		Grade 4-6	The literacy skills students are learning at your school are useful	98	97	98
		Grade 4-6	The numeracy skills students are learning at your school are useful	98	97	97
		Grade 7-9	Students at your school are learning what they need to know	93	92	89
		Grade 7-9	The literacy skills students are learning at your school are useful	94	95	94
		Grade 7-9	The numeracy skills students are learning at your school are useful	92	93	93
		Grade 10-12	Students at your school are learning what they need to know	88	88	87
		Grade 10-12	The literacy skills students are learning at your school are useful	91	90	92
		Grade 10-12	The numeracy skills students are learning at your school are useful	88	87	90

Percentage of agreement with the suite of questions tied to each well-being theme

Well-Being Theme	Question	2021-22 Percentage Agreement	2022-23 Percentage Agreement
Belonging/Connection	At school, I feel like I belong	75.8	73.3
	At school, students care about each other	65.3	60.3
	I feel welcome at my school	83.3	80.7
	My teachers care about me	81.2	77.7
Regulation	I can get help at my school with problems that are not related to school work	65.8	63.7
	When I need it, teachers at my school are available to help me	86.9	81.0
Relationships	At school, I am encouraged to try my best	89.2	87.7
	At school, students follow the rules	53.6	49.7
	At school, students help each other	77.2	73.0
	At school, students respect each other	65.4	60.7
	I am treated fairly by adults at my school	82.6	79.7
	I feel safe at school	82.3	78.3
	I feel safe on the way to and from school	87.6	85.3
	Other students treat me well	80.3	78.0

AEA Survey: Percentage of agreement with the suite of questions tied to each well-being theme

Well-Being Themes	2021-22 Percentage Agreement	2022-23 Percentage Agreement
Belonging/Connection	76.4	73.0
Perseverance and Persistence	-	-
Regulation	76.4	72.3
Relationships	77.3	74.0

Appendix H | CBE Student Survey Results by Question

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
Indigenous Education Holistic Lifelong Learning Framework	68.9	73.1 (1927)
Adaptability Summary	69.3	74.1 (1666)
Emotional Health Summary	59.4	64.7 (1584)
Physical Health Summary	62.4	64.7 (1693)
Resiliency and Perseverance Summary	75.5	76.3 (1643)
Respectfully Challenging Policies or Decisions Summary	65.0	66.5 (1608)
Risk-taking Summary	79.2	78.4 (1583)
Social Health Summary	78.9	77.6 (1767)

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
Indigenous Education Holistic Lifelong Learning Framework	72.2	74.0
Respectfully Challenging Policies or Decisions Summary	65.5	65.9

CBE Student Survey: Percentage of agreement with the suite of questions tied to each well-being theme

Well-Being Themes	2021-22 Percentage Agreement	2022-23 Percentage Agreement
Belonging/Connection	71.2	71.5
Perseverance and Persistence	81.5	81.0
Regulation	64.5	65.9
Relationships	78.9	78.9

Percentage of agreement with the suite of questions tied to each well-being theme across CBE Students Survey, AEA Survey and OurSCHOOL Survey

Well-Being Themes	2021-22 Percentage Agreement	2022-23 Percentage Agreement
Belonging/Connection	72.5	71.3
Perseverance and Persistence	71.8	72.2
Regulation	69.7	68.8
Relationships	75.5	73.8

Summary Measure	Question	2020-21 Percentage Agreement	2021-22 Percentage Agreement	2022-23 Percentage Agreement
Indigenous Education Holistic Lifelong Learning Framework (for students who self-identify as Indigenous)	I am proud to be a part of my school.	84.4	72.2	72.9
	I can see my culture reflected in my school.	69.2	59.6	85.3
	I feel included at school.	63.7	54.9	59.2
	I feel welcome at school.	70.6	60.7	66.1
	My teacher(s) care about me.	89.2	82.1	85.0
	My teacher(s) want me to be successful.	94.1	87.3	90.1
	The things I'm learning in school are meaningful to me.	77.1	70.9	70.5
	There is at least one adult at school who I really connect with.	68.8	65.8	71.9
	I get enough opportunities to be active during the school day.	-	71.5	75.2
	I like the kinds of physical activities I get to do at school.	-	75.2	77.3
	At my school I have opportunities to learn from the land.	-	65.3	80.3
	I have confidence in myself as a student.	-	52.0	56.1
	There are high expectations for me to be successful in my learning.	-	83.9	89.0
	At my school I learn about Indigenous ways of being, belonging, doing & knowing.	-	71.1	78.9
	At my school I get to learn from Indigenous Elders, Knowledge Keepers.	-	58.9	59.1
Indigenous Education Holistic Lifelong Learning Framework (for all students)	I am proud to be a part of my school.	83.5	75.7	75.2
	I can see my culture reflected in my school.	61.9	53.2	55.8
	I feel included at school.	68.4	63.8	68.6
	I feel welcome at school.	74.0	69.2	72.1
	My teacher(s) care about me.	89.7	86.7	86.8
	My teacher(s) want me to be successful.	93.8	91.7	91.5
	The things I'm learning in school are meaningful to me.	76.3	73.3	72.4
	There is at least one adult at school who I really connect with.	65.4	63.2	65.6
	I get enough opportunities to be active during the school day.	-	72.2	75.7
	I like the kinds of physical activities I get to do at school.	-	77.7	78.1
	At my school I have opportunities to learn from the land.	-	63.5	80.4
	I have confidence in myself as a student.	-	59.5	62.2
	There are high expectations for me to be successful in my learning.	-	90.3	91.3
	At my school I learn about Indigenous ways of being, belonging, doing & knowing.	-	73.6	81.9
	At my school I get to learn from Indigenous Elders, Knowledge Keepers.	-	56.6	52.7

Summary Measure	Question	2021-22 Percentage Agreement	2022-23 Percentage Agreement
Literacy Framework	I am a good (competent) writer.	74.8	77.8
	I can contribute to conversations about books, poems, non-fiction or other texts.	76.4	80.4
	I feel a connection to the texts (books, land, pictures, videos) I read and hear in class.	68.3	66.8
	I know what to do next to improve my reading skills.	74.7	80.3
	I know what to do next to improve my writing skills.	74.9	79.0
	I understand what I read.	92.5	91.3
	My reading and writing skills help me achieve my future goals.	81.4	82.0
Mathematics Framework	I am confident that I can learn mathematics.	84.7	85.4
	I can reach the level of success in mathematics that I need for my future goals.	79.9	81.6
	I enjoy working on challenging problems in mathematics.	59.3	61.6
	I know what to do next to improve in mathematics.	78.2	79.4
	I see mathematics as a creative and interesting subject.	58.2	58.7
	I share my ideas and ask questions in mathematics class.	71.4	69.9
	I think deeply and slowly when solving mathematics problems.	75.8	77.1
Adaptability Summary (for students who self-identify as Indigenous)	I can adapt to new situations even when under stress or pressure.	62.2	66.6
	I can change to meet the needs of new situations at school.	76.3	80.4
	I like learning new things at school even if I sometimes find it challenging.	74.3	75.3
Emotional Health Summary (for students who self-identify as Indigenous)	I ask for help when I need it.	65.9	71.1
	I have strategies to help myself that I use if I feel stressed about school.	60.3	64.5
	I talk to my caregivers, friends, classmates and/or teachers about how I feel.	51.9	58.4
Learning Technology Summary	I feel comfortable using the technology available at school to help me learn.	91.6	92.3
	I have enough opportunity to use technology in my learning.	88.4	87.3
	I use technology to help my learning.	93.7	92.8
Physical Health Summary (for students who self-identify as Indigenous)	I take care of myself by choosing healthy snacks when I am able.	71.5	73.7
	I take care of myself by exercising regularly when I am able.	76.8	77.4
	I take care of myself by getting enough sleep when I am able.	63.4	64.3
	I take care of myself by making sure I don't have too much screen time	37.2	43.0
Resiliency and Perseverance Summary (for students who self-identify as Indigenous)	I feel confident I can overcome challenges in my learning.	74.0	75.7
	I try hard at school even when I find it challenging to succeed in my learning.	81.4	79.7
	I want to keep learning even when I experience a setback.	71.8	73.7
	When I struggle with my school work, I can get through it and fix it.	74.1	76.0
Respectfully Challenging Policies or Decisions Summary (for students who self-identify as Indigenous)	I respectfully speak up when I don't agree with the rules.	62.0	65.4
	I respectfully speak up when I don't agree with a decision made by a: classmate	78.5	78.0
	I respectfully speak up when I don't agree with a decision made by a: school staff	56.8	58.6
	I respectfully speak up when I don't agree with a decision made by a: teacher	61.6	62.9
Respectfully Challenging Policies or Decisions Summary (for all students)	I respectfully speak up when I don't agree with the rules.	64.7	62.6
	I respectfully speak up when I don't agree with a decision made by a: classmate	85.2	83.1
	I respectfully speak up when I don't agree with a decision made by a: school staff	52.6	55.8
	I respectfully speak up when I don't agree with a decision made by a: teacher	57.8	60.5
Risk-taking Summary (for students who self-identify as Indigenous)	I am willing to try new things in my learning even if I'm not sure I will be successful.	80.3	81.6
	I try to join in when others are learning something I'm interested in.	72.8	75.3
Social Health Summary (for students who self-identify as Indigenous)	I can easily make and keep friends.	71.5	71.0
	I have positive relationships with friends and family.	86.2	85.4
	I know when my friendships or relationships become negative or unhealthy.	84.1	84.2
	If a relationship is no longer positive, I know what strategies I can use to address it.	68.5	69.2
Technological Communication Summary	I am careful about what I share online.	91.6	91.1
	I communicate online the same way I do face to face.	66.8	71.6

Technological Critical Thinking Summary	I trust the information I see online.	43.6	46.9
	If I use information I find online, I note where it came from.	79.0	75.2
	When I see information online, I can tell if it is true or made up.	84.9	81.5
	When I'm reading information online, I can tell if it is true or made up.	83.8	82.8

Percentage of agreement with the suite of questions tied to each well-being theme

Well-Being Theme	Question	2021-22 Percentage Agreement	2022-23 Percentage Agreement
Belonging/Connection	I am interested in how people of other cultures see the world.	85.4	84.8
	I talk to people about issues like peace and climate change.	58.7	51.3
	I am proud to be a part of my school.	75.7	75.2
	The things I'm learning in school are meaningful to me.	73.3	72.4
	I can see my culture reflected in my school.	53.2	55.8
	At my school I get to learn from Indigenous Elders, Knowledge Keepers.	56.6	52.7
	I feel included at school.	63.8	68.6
	I feel welcome at school.	69.2	72.1
	There is at least one adult at school who I really connect with.	63.2	65.6
	My teacher(s) want me to be successful.	91.7	91.5
	My teacher(s) care about me.	86.7	86.8
Perseverance/Persistence	At my school I learn about Indigenous ways of being, belonging, doing & knowing.	73.6	81.9
	I feel confident I can overcome challenges in my learning.	81.1	80.8
	When I struggle with my school work, I can get through it and fix it.	82.1	82.2
	I try hard at school even when I find it challenging to succeed in my learning.	86.5	85.3
	I want to keep learning even when I experience a setback.	78.1	77.7
	I am willing to try new things in my learning even if I'm not sure I will be successful.	84.1	84.6
	When I learn about a new way to use school technology, I want to try it.	86.2	83.4
	I try to join in when others are learning something I'm interested in.	81.8	80.5
	I like learning new things at school even if I sometimes find it challenging.	80.4	78.9
	I can adapt to new situations even when under stress or pressure.	71.1	71.9
Regulation	I can change to meet the needs of new situations at school.	87.4	85.1
	I take care of myself by choosing healthy snacks when I am able.	74.5	74.5
	I take care of myself by exercising regularly when I am able.	79.8	79.8
	I take care of myself by getting enough sleep when I am able.	66.5	66.4
	I take care of myself by making sure I don't have too much screen time	39.5	43.1
	I ask for help when I need it.	72.3	74.7
	I talk to my caregivers, friends, classmates, and/or teachers about how I feel.	54.6	57.4
Relationships	I have strategies to help myself that I use if I feel stressed about school.	62.8	65.1
	I am responsible for myself and my actions.	97.3	94.6
	I think it's important to help other students when they need it.	95.7	93.3
	I want to know how people in the rest of Canada live their lives.	66.0	70.7
	I recognize that it is my responsibility to help develop respect and understanding between Indigenous peoples and other Canadians.	91.9	88.0
	I have positive relationships with friends and family.	91.9	90.7
	I can easily make and keep friends.	78.2	77.3
	I know when my friendships or relationships become negative or unhealthy.	88.6	87.8
	If a relationship is no longer positive, I know what strategies I can use to address it.	70.0	71.5
	I respectfully speak up when I don't agree with the rules.	64.7	62.6
	I respectfully speak up when I don't agree with a decision made by a classmate	85.2	83.1
	I respectfully speak up when I don't agree with a decision made by a teacher	57.8	60.5
	I respectfully speak up when I don't agree with a decision made by a school staff	52.6	55.8
	I communicate online the same way I do face to face.	66.8	71.6
I am careful about what I share online.	91.6	91.1	
I treat people with the same respect online as I would face-to-face.	86.8	85.4	

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	2021-22 Percentage Agreement	2022-23 Percentage Agreement
Belonging/Connection	69.9	69.5
Perseverance and Persistence	62.0	63.5
Regulation	68.3	68.3
Relationships	70.2	68.3

Well-Being Theme	Summary Measure	2021-22 Percentage Agreement	2022-23 Percentage Agreement
Belonging/Connection	Cultural Awareness - Others	81.4	80.0
	Cultural Awareness - Own	59.6	59.7
	Sense Of Belonging	68.8	68.8
Perseverance/Persistence	Goal Orientation	62.7	63.9
	Orientation To Well-Being Eudaimonia	61.3	63.0
Regulation	Anxiety	71.3	70.9
	Depression	70.7	71.9
	Self-esteem	68.9	69.7
	Self-Regulation	61.1	60.7
Relationships	Feel Safe Attending This School	64.1	61.0
	Positive Relationships	76.2	75.6

Summary Measure	Grade	2021-22 Percentage Agreement	2022-23 Percentage Agreement
Cultural Awareness - Others	6	78	78
	7	78	78
	8	79	79
	9	83	79
	10	84	82
	11	84	82
	12	84	82
Cultural Awareness - Own	6	56	58
	7	54	55
	8	55	57
	9	58	58
	10	63	63
	11	64	63
	12	67	64
Sense of Belonging	4	81	81
	5	77	76
	6	71	72
	7	68	69
	8	65	65
	9	65	64
	10	65	66
	11	63	64
Goal Orientation	6	71	73
	7	64	66
	8	59	62
	9	61	61
	10	60	63
	11	61	61
	12	63	61
Orientation To Well-Being Eudaimonia	6	72	74
	7	63	67
	8	58	61
	9	58	59
	10	58	60
	11	59	60
	12	61	60

Summary Measure	Grade	2021-22 Percentage Agreement	2022-23 Percentage Agreement
Low levels of Anxiety	4	79	78
	5	78	76
	6	76	75
	7	71	72
	8	68	68
	9	66	67
	10	67	67
	11	68	67
	12	69	68
Low Levels of Depression	6	79	80
	7	77	77
	8	72	74
	9	70	72
	10	68	69
	11	65	67
Self-esteem	6	79	79
	7	73	74
	8	67	70
	9	65	67
	10	66	67
	11	65	66
	12	67	65
Self-regulation	6	66	66
	7	63	63
	8	60	59
	9	60	60
	10	60	60
	11	59	58
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
	5	70	68
	6	68	67
	7	64	62
	8	60	56
	9	62	56
	10	60	57
	11	60	56
Positive Relationships	4	79	78
	5	80	79
	6	74	75
	7	76	76
	8	77	76
	9	78	76
	10	74	74
	11	74	73
12	74	73	

Appendix J | Diploma Examination Results

Note | The Prev 3 Year Average is based on one year only (2018-19). Provincial assessments were cancelled or optional in 2019-20 and 2020-21 due to the global pandemic.

Cohort	Measure	2018-19	2019-20	2020-21	2021-22	2022-23
All	Diploma: Acceptable	86.6	n/a	n/a	81.1	85
	Diploma: Excellence	32.2	n/a	n/a	26.5	29.5
English Language Learners	Diploma: Acceptable	76	n/a	n/a	65.7	70.8
	Diploma: Excellence	21.2	n/a	n/a	15.2	17.9
Self-Identify as Indigenous	Diploma: Acceptable	83.4	n/a	n/a	77.1	81
	Diploma: Excellence	15.9	n/a	n/a	10.2	17.4
With Identified Special Education Needs	Diploma: Acceptable	83.5	n/a	n/a	77.0	82.0
	Diploma: Excellence	20.7	n/a	n/a	19.2	19.3

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	n/a	n/a	86.3	n/a	n/a	83.7	n/a	n/a
	Diploma: Excellence	High	n/a	n/a	14.4	n/a	n/a	10.5	n/a	n/a
English Lang Arts 30-2	Diploma: Acceptable	Low	n/a	n/a	86.9	n/a	n/a	86.2	n/a	n/a
	Diploma: Excellence	High	n/a	n/a	15.6	n/a	n/a	12.7	n/a	n/a
French Lang Arts 30-1	Diploma: Acceptable	Intermediate	n/a	n/a	96.9	n/a	n/a	93.1	n/a	n/a
	Diploma: Excellence	Intermediate	n/a	n/a	8.8	n/a	n/a	6.1	n/a	n/a
Mathematics 30-1	Diploma: Acceptable	n/a	n/a	n/a	78.4	n/a	n/a	70.8	n/a	n/a
	Diploma: Excellence	n/a	n/a	n/a	40.1	n/a	n/a	29.0	n/a	n/a
Mathematics 30-2	Diploma: Acceptable	n/a	n/a	n/a	77.4	n/a	n/a	71.1	n/a	n/a
	Diploma: Excellence	n/a	n/a	n/a	19.8	n/a	n/a	15.2	n/a	n/a
Social Studies 30-1	Diploma: Acceptable	High	n/a	n/a	88.9	n/a	n/a	83.5	n/a	n/a
	Diploma: Excellence	Very High	n/a	n/a	22.8	n/a	n/a	15.9	n/a	n/a
Social Studies 30-2	Diploma: Acceptable	Intermediate	n/a	n/a	82.3	n/a	n/a	78.1	n/a	n/a
	Diploma: Excellence	High	n/a	n/a	19.8	n/a	n/a	12.3	n/a	n/a
Biology 30	Diploma: Acceptable	High	n/a	n/a	88.2	n/a	n/a	82.7	n/a	n/a
	Diploma: Excellence	Very High	n/a	n/a	44.1	n/a	n/a	32.8	n/a	n/a
Chemistry 30	Diploma: Acceptable	Very High	n/a	n/a	85.6	n/a	n/a	80.5	n/a	n/a
	Diploma: Excellence	Very High	n/a	n/a	48.2	n/a	n/a	37.0	n/a	n/a
Physics 30	Diploma: Acceptable	Very High	n/a	n/a	89.9	n/a	n/a	82.3	n/a	n/a
	Diploma: Excellence	Very High	n/a	n/a	54.2	n/a	n/a	39.9	n/a	n/a
Science 30	Diploma: Acceptable	Intermediate	n/a	n/a	81.2	n/a	n/a	79.4	n/a	n/a
	Diploma: Excellence	High	n/a	n/a	25.7	n/a	n/a	23.1	n/a	n/a

All		Results (in percentages)									
		2018-19		2019-20		2020-21		2021-22		2022-23	
		Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence
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
	Province	86.8	12.3	n/a	n/a	n/a	n/a	78.8	9.4	83.7	10.5
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
	Province	87.1	12.1	n/a	n/a	n/a	n/a	80.8	12.3	86.2	12.7
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
	Province	91.5	10.1	n/a	n/a	n/a	n/a	91.9	6.8	93.1	6.1
Mathematics 30-1	Authority	83.4	45.5	n/a	n/a	n/a	n/a	66.5	24.4	78.4	40.1
	Province	77.8	35.1	n/a	n/a	n/a	n/a	63.6	23	70.8	29.0
Mathematics 30-2	Authority	77.7	19.6	n/a	n/a	n/a	n/a	68.1	15.1	77.4	19.8
	Province	76.5	16.8	n/a	n/a	n/a	n/a	61.5	11.8	71.1	15.2
Social Studies 30-1	Authority	90.7	24.1	n/a	n/a	n/a	n/a	88	24.5	88.9	22.8
	Province	86.6	17	n/a	n/a	n/a	n/a	81.5	15.8	83.5	15.9
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
	Province	77.8	12.2	n/a	n/a	n/a	n/a	72.5	13.2	78.1	12.3
Biology 30	Authority	87.8	45.9	n/a	n/a	n/a	n/a	82.9	37.9	88.2	44.1
	Province	83.9	35.5	n/a	n/a	n/a	n/a	74.3	25.2	82.7	32.8
Chemistry 30	Authority	89.4	53.3	n/a	n/a	n/a	n/a	85.8	43.1	85.6	48.2
	Province	85.7	42.5	n/a	n/a	n/a	n/a	77.1	31.1	80.5	37.0
Physics 30	Authority	90.8	56.2	n/a	n/a	n/a	n/a	86.9	47.9	89.9	54.2
	Province	87.5	43.5	n/a	n/a	n/a	n/a	78.5	34.6	82.3	39.9
Science 30	Authority	85.8	33.1	n/a	n/a	n/a	n/a	80	21.9	81.2	25.7
	Province	85.7	31.2	n/a	n/a	n/a	n/a	75.7	17.2	79.4	23.1

English 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	n/a	n/a	64.5	n/a	n/a	63.3	n/a	n/a
	Diploma: Excellence	Low	n/a	n/a	3.0	n/a	n/a	3.7	n/a	n/a
English Lang Arts 30-2	Diploma: Acceptable	Very Low	n/a	n/a	73.2	n/a	n/a	71.5	n/a	n/a
	Diploma: Excellence	Low	n/a	n/a	6.9	n/a	n/a	5.5	n/a	n/a
French Lang Arts 30-1	Diploma: Acceptable	*	*	*	*	n/a	n/a	85.2	n/a	n/a
	Diploma: Excellence	*	*	*	*	n/a	n/a	0.0	n/a	n/a
Mathematics 30-1	Diploma: Acceptable	n/a	n/a	n/a	65.0	n/a	n/a	61.1	n/a	n/a
	Diploma: Excellence	n/a	n/a	n/a	31.8	n/a	n/a	23.1	n/a	n/a
Mathematics 30-2	Diploma: Acceptable	n/a	n/a	n/a	64.7	n/a	n/a	58.5	n/a	n/a
	Diploma: Excellence	n/a	n/a	n/a	12.2	n/a	n/a	9.7	n/a	n/a
Social Studies 30-1	Diploma: Acceptable	Low	n/a	n/a	76.3	n/a	n/a	72.7	n/a	n/a
	Diploma: Excellence	Intermediate	n/a	n/a	10.5	n/a	n/a	8.8	n/a	n/a
Social Studies 30-2	Diploma: Acceptable	Very Low	n/a	n/a	67.6	n/a	n/a	62.5	n/a	n/a
	Diploma: Excellence	Intermediate	n/a	n/a	11.6	n/a	n/a	7.8	n/a	n/a
Biology 30	Diploma: Acceptable	Low	n/a	n/a	79.4	n/a	n/a	72.8	n/a	n/a
	Diploma: Excellence	High	n/a	n/a	32.4	n/a	n/a	24.7	n/a	n/a
Chemistry 30	Diploma: Acceptable	Intermediate	n/a	n/a	76.8	n/a	n/a	73.5	n/a	n/a
	Diploma: Excellence	Very High	n/a	n/a	36.2	n/a	n/a	29.9	n/a	n/a
Physics 30	Diploma: Acceptable	High	n/a	n/a	86.2	n/a	n/a	75.7	n/a	n/a
	Diploma: Excellence	Very High	n/a	n/a	42.5	n/a	n/a	32.3	n/a	n/a
Science 30	Diploma: Acceptable	Very Low	n/a	n/a	63.4	n/a	n/a	67.4	n/a	n/a
	Diploma: Excellence	Low	n/a	n/a	13.0	n/a	n/a	16.1	n/a	n/a

English Language Learners		Results (in percentages)									
		2018-19		2019-20		2020-21		2021-22		2022-23	
		Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence
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
	Province	68.1	3.3	n/a	n/a	n/a	n/a	55.5	2.6	63.3	3.7
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
	Province	73.1	4.8	n/a	n/a	n/a	n/a	63.9	3.7	71.5	5.5
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
Mathematics 30-1	Authority	77.2	36.9	n/a	n/a	n/a	n/a	50.0	19.1	65.0	31.8
	Province	71.7	27.6	n/a	n/a	n/a	n/a	52.2	19.2	61.1	23.1
Mathematics 30-2	Authority	71.5	12.1	n/a	n/a	n/a	n/a	58.6	8.3	64.7	12.2
	Province	68.8	11.6	n/a	n/a	n/a	n/a	46.9	6.3	58.5	9.7
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
	Province	79.1	9.6	n/a	n/a	n/a	n/a	68.7	9.0	72.7	8.8
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
	Province	65.7	7.5	n/a	n/a	n/a	n/a	55.6	7.1	62.5	7.8
Biology 30	Authority	80.2	31.2	n/a	n/a	n/a	n/a	68.8	30.7	79.4	32.4
	Province	76.6	24.7	n/a	n/a	n/a	n/a	61.0	18.0	72.8	24.7
Chemistry 30	Authority	79.8	44.8	n/a	n/a	n/a	n/a	76.9	33.5	76.8	36.2
	Province	78.8	34.6	n/a	n/a	n/a	n/a	67.9	23.5	73.5	29.9
Physics 30	Authority	85.6	47.6	n/a	n/a	n/a	n/a	75.6	40.2	86.2	42.5
	Province	79.3	32.3	n/a	n/a	n/a	n/a	63.1	26.4	75.7	32.3
Science 30	Authority	78.0	19.5	n/a	n/a	n/a	n/a	58.2	12.7	63.4	13.0
	Province	78.3	21.8	n/a	n/a	n/a	n/a	59.7	11.8	67.4	16.1

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	n/a	n/a	86.3	n/a	n/a	78.3	n/a	n/a
	Diploma: Excellence	High	n/a	n/a	12.1	n/a	n/a	6.1	n/a	n/a
English Lang Arts 30-2	Diploma: Acceptable	Intermediate	n/a	n/a	91.5	n/a	n/a	86.5	n/a	n/a
	Diploma: Excellence	High	n/a	n/a	15.5	n/a	n/a	9.9	n/a	n/a
French Lang Arts 30-1	Diploma: Acceptable	*	*	*	*	n/a	n/a	83.8	n/a	n/a
	Diploma: Excellence	*	*	*	*	n/a	n/a	2.7	n/a	n/a
Mathematics 30-1	Diploma: Acceptable	n/a	n/a	n/a	75.0	n/a	n/a	60.6	n/a	n/a
	Diploma: Excellence	n/a	n/a	n/a	21.2	n/a	n/a	15.0	n/a	n/a
Mathematics 30-2	Diploma: Acceptable	n/a	n/a	n/a	82.5	n/a	n/a	65.8	n/a	n/a
	Diploma: Excellence	n/a	n/a	n/a	17.5	n/a	n/a	12.1	n/a	n/a
Social Studies 30-1	Diploma: Acceptable	Low	n/a	n/a	78.6	n/a	n/a	73.0	n/a	n/a
	Diploma: Excellence	Intermediate	n/a	n/a	13.1	n/a	n/a	8.6	n/a	n/a
Social Studies 30-2	Diploma: Acceptable	Low	n/a	n/a	74.2	n/a	n/a	72.3	n/a	n/a
	Diploma: Excellence	Intermediate	n/a	n/a	12.3	n/a	n/a	5.4	n/a	n/a
Biology 30	Diploma: Acceptable	Low	n/a	n/a	76.3	n/a	n/a	72.5	n/a	n/a
	Diploma: Excellence	Low	n/a	n/a	15.8	n/a	n/a	19.1	n/a	n/a
Chemistry 30	Diploma: Acceptable	High	n/a	n/a	82.0	n/a	n/a	70.0	n/a	n/a
	Diploma: Excellence	Very High	n/a	n/a	38.0	n/a	n/a	24.0	n/a	n/a
Physics 30	Diploma: Acceptable	Intermediate	n/a	n/a	82.4	n/a	n/a	72.0	n/a	n/a
	Diploma: Excellence	Very High	n/a	n/a	52.9	n/a	n/a	26.8	n/a	n/a
Science 30	Diploma: Acceptable	Low	n/a	n/a	71.4	n/a	n/a	75.3	n/a	n/a
	Diploma: Excellence	High	n/a	n/a	25.7	n/a	n/a	18.7	n/a	n/a

Self-Identify as Indigenous		Results (in percentages)									
		2018-19		2019-20		2020-21		2021-22		2022-23	
		Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence
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
	Province	84.4	5.4	n/a	n/a	n/a	n/a	73.5	4.4	78.3	6.1
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
	Province	88.4	9.7	n/a	n/a	n/a	n/a	82.1	9.2	86.5	9.9
French Lang Arts 30-1	Authority	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	*
	Province	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	83.8	2.7
Mathematics 30-1	Authority	68.1	19.1	n/a	n/a	n/a	n/a	41.2	5.9	75.0	21.2
	Province	61.7	18.2	n/a	n/a	n/a	n/a	50.9	10.5	60.6	15.0
Mathematics 30-2	Authority	92.5	17.5	n/a	n/a	n/a	n/a	75.9	6.9	82.5	17.5
	Province	72.0	12.0	n/a	n/a	n/a	n/a	55.2	7.3	65.8	12.1
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
	Province	77.3	7.6	n/a	n/a	n/a	n/a	72.5	7.4	73.0	8.6
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
	Province	70.1	5.8	n/a	n/a	n/a	n/a	66.0	5.4	72.3	5.4
Biology 30	Authority	83.0	20.8	n/a	n/a	n/a	n/a	67.6	23.5	76.3	15.8
	Province	72.6	17.8	n/a	n/a	n/a	n/a	58.9	11.5	72.5	19.1
Chemistry 30	Authority	80.6	41.7	n/a	n/a	n/a	n/a	82.4	17.6	82.0	38.0
	Province	72.9	23.7	n/a	n/a	n/a	n/a	62.5	15.4	70.0	24.0
Physics 30	Authority	91.7	33.3	n/a	n/a	n/a	n/a	90.0	40.0	82.4	52.9
	Province	74.1	25.9	n/a	n/a	n/a	n/a	68.6	25.2	72.0	26.8
Science 30	Authority	87.0	21.7	n/a	n/a	n/a	n/a	91.7	0.0	71.4	25.7
	Province	84.1	19.5	n/a	n/a	n/a	n/a	70.0	7.2	75.3	18.7

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	n/a	n/a	84.4	n/a	n/a	79.3	n/a	n/a
	Diploma: Excellence	Intermediate	n/a	n/a	9.3	n/a	n/a	6.9	n/a	n/a
English Lang Arts 30-2	Diploma: Acceptable	Low	n/a	n/a	87.1	n/a	n/a	82.4	n/a	n/a
	Diploma: Excellence	High	n/a	n/a	17.9	n/a	n/a	10.1	n/a	n/a
French Lang Arts 30-1	Diploma: Acceptable	Intermediate	n/a	n/a	98.0	n/a	n/a	93.1	n/a	n/a
	Diploma: Excellence	Low	n/a	n/a	3.9	n/a	n/a	4.0	n/a	n/a
Mathematics 30-1	Diploma: Acceptable	n/a	n/a	n/a	71.3	n/a	n/a	65.4	n/a	n/a
	Diploma: Excellence	n/a	n/a	n/a	26.9	n/a	n/a	20.7	n/a	n/a
Mathematics 30-2	Diploma: Acceptable	n/a	n/a	n/a	77.7	n/a	n/a	67.4	n/a	n/a
	Diploma: Excellence	n/a	n/a	n/a	20.7	n/a	n/a	12.9	n/a	n/a
Social Studies 30-1	Diploma: Acceptable	Intermediate	n/a	n/a	85.6	n/a	n/a	82.4	n/a	n/a
	Diploma: Excellence	High	n/a	n/a	15.0	n/a	n/a	12.0	n/a	n/a
Social Studies 30-2	Diploma: Acceptable	Low	n/a	n/a	78.9	n/a	n/a	70.5	n/a	n/a
	Diploma: Excellence	High	n/a	n/a	14.6	n/a	n/a	8.1	n/a	n/a
Biology 30	Diploma: Acceptable	Intermediate	n/a	n/a	83.5	n/a	n/a	78.5	n/a	n/a
	Diploma: Excellence	Intermediate	n/a	n/a	28.1	n/a	n/a	22.7	n/a	n/a
Chemistry 30	Diploma: Acceptable	Intermediate	n/a	n/a	79.7	n/a	n/a	77.0	n/a	n/a
	Diploma: Excellence	Very High	n/a	n/a	35.8	n/a	n/a	30.2	n/a	n/a
Physics 30	Diploma: Acceptable	High	n/a	n/a	86.4	n/a	n/a	78.6	n/a	n/a
	Diploma: Excellence	High	n/a	n/a	33.1	n/a	n/a	26.5	n/a	n/a
Science 30	Diploma: Acceptable	Intermediate	n/a	n/a	82.0	n/a	n/a	75.7	n/a	n/a
	Diploma: Excellence	Intermediate	n/a	n/a	20.1	n/a	n/a	14.1	n/a	n/a

With Identified Special Education Needs		Results (in percentages)									
		2018-19		2019-20		2020-21		2021-22		2022-23	
		Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence
English Lang Arts 30-1	Authority	84.9	10.3	n/a	n/a	n/a	n/a	76.1	11.2	84.4	9.3
	Province	81.0	7.4	n/a	n/a	n/a	n/a	70.8	7.0	79.3	6.9
English Lang Arts 30-2	Authority	87.7	14.8	n/a	n/a	n/a	n/a	85.1	17.3	87.1	17.9
	Province	83.1	9.3	n/a	n/a	n/a	n/a	75.1	8.9	82.4	10.1
French Lang Arts 30-1	Authority	96.8	22.6	n/a	n/a	n/a	n/a	92.0	4.0	98.0	3.9
	Province	84.4	12.5	n/a	n/a	n/a	n/a	87.5	2.5	93.1	4.0
Mathematics 30-1	Authority	76.2	31.8	n/a	n/a	n/a	n/a	57.9	19.9	71.3	26.9
	Province	72.8	27.2	n/a	n/a	n/a	n/a	53.6	14.7	65.4	20.7
Mathematics 30-2	Authority	77.3	17.5	n/a	n/a	n/a	n/a	64.6	13.2	77.7	20.7
	Province	71.2	12.9	n/a	n/a	n/a	n/a	56.6	9.5	67.4	12.9
Social Studies 30-1	Authority	89.3	16.3	n/a	n/a	n/a	n/a	82.6	18.4	85.6	15.0
	Province	83.1	12.5	n/a	n/a	n/a	n/a	76.6	13.3	82.4	12.0
Social Studies 30-2	Authority	80.8	12.7	n/a	n/a	n/a	n/a	73.7	18.4	78.9	14.6
	Province	69.7	7.1	n/a	n/a	n/a	n/a	63.5	9.4	70.5	8.1
Biology 30	Authority	83.9	31.2	n/a	n/a	n/a	n/a	75.5	26.1	83.5	28.1
	Province	76.5	23.5	n/a	n/a	n/a	n/a	65.0	17.4	78.5	22.7
Chemistry 30	Authority	84.0	39.3	n/a	n/a	n/a	n/a	81.5	31.5	79.7	35.8
	Province	80.4	33.6	n/a	n/a	n/a	n/a	75.4	24.0	77.0	30.2
Physics 30	Authority	86.4	45.8	n/a	n/a	n/a	n/a	79.6	38.9	86.4	33.1
	Province	83.1	33.8	n/a	n/a	n/a	n/a	68.3	27.0	78.6	26.5
Science 30	Authority	82.0	31.4	n/a	n/a	n/a	n/a	81.6	18.4	82.0	20.1
	Province	79.5	22.4	n/a	n/a	n/a	n/a	75.1	16.7	75.7	14.1

English Language Learners			Results (in percentages)									
			2018-19		2019-20		2020-21		2021-22		2022-23	
			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
		Diploma Exam	67.9	3.4	n/a	n/a	n/a	n/a	60.5	2.0	64.5	3.0
	Province	School-Awarded	95.3	19.2	n/a	n/a	n/a	n/a	96.4	28.5	95.6	29.7
		Diploma Exam	68.1	3.3	n/a	n/a	n/a	n/a	55.5	2.6	63.3	3.7
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
		Diploma Exam	74.0	5.2	n/a	n/a	n/a	n/a	66.2	2.6	73.2	6.9
	Province	School-Awarded	95.4	11.1	n/a	n/a	n/a	n/a	95.5	14.8	95.8	12.7
		Diploma Exam	73.1	4.8	n/a	n/a	n/a	n/a	63.9	3.7	71.5	5.5
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
		Diploma Exam	93.0	20.9	n/a	n/a	n/a	n/a	93.8	12.5	85.2	0.0
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
		Diploma Exam	77.2	36.9	n/a	n/a	n/a	n/a	50.0	19.1	65.0	31.8
	Province	School-Awarded	93.5	43.9	n/a	n/a	n/a	n/a	92.1	47.7	92.3	46.6
		Diploma Exam	71.7	27.6	n/a	n/a	n/a	n/a	52.2	19.2	61.1	23.1
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
		Diploma Exam	71.5	12.1	n/a	n/a	n/a	n/a	58.6	8.3	64.7	12.2
	Province	School-Awarded	90.5	22.3	n/a	n/a	n/a	n/a	91.0	23.9	88.7	20.9
		Diploma Exam	68.8	11.6	n/a	n/a	n/a	n/a	46.9	6.3	58.5	9.7

With Identified Special Education Needs			Results (in percentages)									
			2018-19		2019-20		2020-21		2021-22		2022-23	
			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	97.3	37.0	96.6	31
		Diploma Exam	84.9	10.3	n/a	n/a	n/a	n/a	77.3	11.2	84.4	9.3
	Province	School-Awarded	96.7	23.4	n/a	n/a	n/a	n/a	97.6	35.3	97.6	31
		Diploma Exam	81.1	7.4	n/a	n/a	n/a	n/a	71.7	7.1	79.3	6.9
English Lang Arts 30-2	Authority	School-Awarded	93.9	13.3	n/a	n/a	n/a	n/a	94.5	20.8	94.4	18.3
		Diploma Exam	87.7	14.8	n/a	n/a	n/a	n/a	85.2	17.0	87.1	17.9
	Province	School-Awarded	95.6	10.6	n/a	n/a	n/a	n/a	96.5	14.5	96.7	14.7
		Diploma Exam	83.1	9.3	n/a	n/a	n/a	n/a	74.7	8.7	82.4	10.1
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	52.9
		Diploma Exam	96.8	22.6	n/a	n/a	n/a	n/a	91.7	4.2	98	3.9
	Province	School-Awarded	100.0	43.8	n/a	n/a	n/a	n/a	100.0	64.1	99	54.5
		Diploma Exam	84.4	12.5	n/a	n/a	n/a	n/a	87.2	2.6	93.1	4
Mathematics 30-1	Authority	School-Awarded	95.6	38.1	n/a	n/a	n/a	n/a	89.5	42.1	93.5	42.8
		Diploma Exam	76.4	31.9	n/a	n/a	n/a	n/a	60.2	21.6	71.3	26.9
	Province	School-Awarded	95.6	38.3	n/a	n/a	n/a	n/a	93.2	45.0	95	42.9
		Diploma Exam	72.9	27.2	n/a	n/a	n/a	n/a	55.7	15.8	65.4	20.7
Mathematics 30-2	Authority	School-Awarded	91.1	25.7	n/a	n/a	n/a	n/a	93.2	25.7	92	21.1
		Diploma Exam	77.5	17.5	n/a	n/a	n/a	n/a	65.0	13.1	77.7	20.7
	Province	School-Awarded	91.6	22.2	n/a	n/a	n/a	n/a	93.3	25.0	93	20.1
		Diploma Exam	71.3	12.8	n/a	n/a	n/a	n/a	57.1	9.6	67.4	12.9

Appendix K | Provincial Achievement Test Results

Note | Provincial assessments were cancelled or optional in 2019-20 and 2020-21 due to the global pandemic.

Cohort	Measure	2018-19	2019-20	2020-21	2021-22	2022-23
All	PAT: Acceptable	74.4	n/a	n/a	68.3	65.8
	PAT: Excellence	23.3	n/a	n/a	20.4	17.3
English Language Learners	PAT: Acceptable	68.5	n/a	n/a	61.3	57.7
	PAT: Excellence	18.4	n/a	n/a	14.3	11.3
Self-Identify as Indigenous	PAT: Acceptable	41.6	n/a	n/a	35.2	32.0
	PAT: Excellence	5.7	n/a	n/a	4.6	5.3
With Identified Special Education Needs	PAT: Acceptable	55.4	n/a	n/a	46.5	44.1
	PAT: Excellence	11.8	n/a	n/a	9.0	7.3

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	Intermediate	n/a	n/a	81.0	n/a	n/a	76.2	n/a	n/a
	PAT: Excellence	High	n/a	n/a	20.0	n/a	n/a	18.4	n/a	n/a
French Language Arts 6 année	PAT: Acceptable	Intermediate	n/a	n/a	85.2	n/a	n/a	77.6	n/a	n/a
	PAT: Excellence	Intermediate	n/a	n/a	12.1	n/a	n/a	12.5	n/a	n/a
Mathematics 6	PAT: Acceptable	Low	n/a	n/a	70.6	n/a	n/a	65.4	n/a	n/a
	PAT: Excellence	High	n/a	n/a	20.0	n/a	n/a	15.9	n/a	n/a
Science 6	PAT: Acceptable	Low	n/a	n/a	71.4	n/a	n/a	66.7	n/a	n/a
	PAT: Excellence	High	n/a	n/a	25.4	n/a	n/a	21.8	n/a	n/a
Social Studies 6	PAT: Acceptable	Intermediate	n/a	n/a	71.4	n/a	n/a	66.2	n/a	n/a
	PAT: Excellence	High	n/a	n/a	19.3	n/a	n/a	18.0	n/a	n/a
English Language Arts 9	PAT: Acceptable	Low	n/a	n/a	73.6	n/a	n/a	71.4	n/a	n/a
	PAT: Excellence	Intermediate	n/a	n/a	14.6	n/a	n/a	13.4	n/a	n/a
K&E English Language Arts 9	PAT: Acceptable	Intermediate	n/a	n/a	54.4	n/a	n/a	50.2	n/a	n/a
	PAT: Excellence	Intermediate	n/a	n/a	8.9	n/a	n/a	5.7	n/a	n/a
French Language Arts 9 année	PAT: Acceptable	Low	n/a	n/a	77.3	n/a	n/a	76.1	n/a	n/a
	PAT: Excellence	Intermediate	n/a	n/a	11.8	n/a	n/a	10.9	n/a	n/a
Mathematics 9	PAT: Acceptable	Low	n/a	n/a	57.2	n/a	n/a	54.4	n/a	n/a
	PAT: Excellence	Intermediate	n/a	n/a	15.9	n/a	n/a	13.5	n/a	n/a
K&E Mathematics 9	PAT: Acceptable	Low	n/a	n/a	39.1	n/a	n/a	52.7	n/a	n/a
	PAT: Excellence	Intermediate	n/a	n/a	9.1	n/a	n/a	11.3	n/a	n/a
Science 9	PAT: Acceptable	Intermediate	n/a	n/a	66.4	n/a	n/a	66.3	n/a	n/a
	PAT: Excellence	Very High	n/a	n/a	20.4	n/a	n/a	20.1	n/a	n/a
K&E Science 9	PAT: Acceptable	Very Low	n/a	n/a	38.2	n/a	n/a	52.9	n/a	n/a
	PAT: Excellence	Intermediate	n/a	n/a	8.8	n/a	n/a	10.9	n/a	n/a
Social Studies 9	PAT: Acceptable	Low	n/a	n/a	60.1	n/a	n/a	58.4	n/a	n/a
	PAT: Excellence	Intermediate	n/a	n/a	17.0	n/a	n/a	15.9	n/a	n/a
K&E Social Studies 9	PAT: Acceptable	Very Low	n/a	n/a	36.4	n/a	n/a	49.6	n/a	n/a
	PAT: Excellence	Intermediate	n/a	n/a	7.3	n/a	n/a	10.6	n/a	n/a

All		Results (in percentages)									
		2018-19		2019-20		2020-21		2021-22		2022-23	
		Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence
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
	Province	83.2	17.8	n/a	n/a	n/a	n/a	76.1	18.9	76.2	18.4
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
	Province	87.7	15.7	n/a	n/a	n/a	n/a	76.9	10.6	77.6	12.5
Mathematics 6	Authority	78.8	18.6	n/a	n/a	n/a	n/a	67.4	14.3	70.6	20.0
	Province	72.5	15	n/a	n/a	n/a	n/a	64.1	12.6	65.4	15.9
Science 6	Authority	81.2	31	n/a	n/a	n/a	n/a	77.2	26.9	71.4	25.4
	Province	77.6	28.6	n/a	n/a	n/a	n/a	71.5	23.7	66.7	21.8
Social Studies 6	Authority	83	29.3	n/a	n/a	n/a	n/a	74.1	22	71.4	19.3
	Province	76.2	24.4	n/a	n/a	n/a	n/a	67.8	20.1	66.2	18.0
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
	Province	75.1	14.7	n/a	n/a	n/a	n/a	69.6	12.9	71.4	13.4
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
	Province	57.4	5.4	n/a	n/a	n/a	n/a	50.5	5	50.2	5.7
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
	Province	82.9	12.3	n/a	n/a	n/a	n/a	73.5	9.9	76.1	10.9
Mathematics 9	Authority	64	23.6	n/a	n/a	n/a	n/a	59	21.4	57.2	15.9
	Province	60	19	n/a	n/a	n/a	n/a	53	16.7	54.4	13.5
K&E Mathematics 9	Authority	54.7	12	n/a	n/a	n/a	n/a	55.1	13.8	39.1	9.1
	Province	59.6	13.2	n/a	n/a	n/a	n/a	55.3	11.1	52.7	11.3
Science 9	Authority	75.8	27.4	n/a	n/a	n/a	n/a	69.9	26	66.4	20.4
	Province	75.2	26.4	n/a	n/a	n/a	n/a	68	22.6	66.3	20.1
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
	Province	61.7	10.7	n/a	n/a	n/a	n/a	57.8	11	52.9	10.9
Social Studies 9	Authority	71.9	21.8	n/a	n/a	n/a	n/a	65.8	18.4	60.1	17.0
	Province	68.7	20.6	n/a	n/a	n/a	n/a	60.8	17.2	58.4	15.9
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
	Province	55.9	15	n/a	n/a	n/a	n/a	53.2	14.1	49.6	10.6

English 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	Low	n/a	n/a	77.0	n/a	n/a	73.9	n/a	n/a
	PAT: Excellence	Intermediate	n/a	n/a	13.9	n/a	n/a	13.9	n/a	n/a
French Language Arts 6 année	PAT: Acceptable	Intermediate	n/a	n/a	81.0	n/a	n/a	75.5	n/a	n/a
	PAT: Excellence	Intermediate	n/a	n/a	14.3	n/a	n/a	13.8	n/a	n/a
Mathematics 6	PAT: Acceptable	Low	n/a	n/a	68.1	n/a	n/a	64.9	n/a	n/a
	PAT: Excellence	High	n/a	n/a	18.7	n/a	n/a	15.2	n/a	n/a
Science 6	PAT: Acceptable	Low	n/a	n/a	66.2	n/a	n/a	64.7	n/a	n/a
	PAT: Excellence	Intermediate	n/a	n/a	19.2	n/a	n/a	17.2	n/a	n/a
Social Studies 6	PAT: Acceptable	Low	n/a	n/a	67.4	n/a	n/a	65.4	n/a	n/a
	PAT: Excellence	Intermediate	n/a	n/a	15.7	n/a	n/a	15.7	n/a	n/a
English Language Arts 9	PAT: Acceptable	Very Low	n/a	n/a	63.0	n/a	n/a	62.2	n/a	n/a
	PAT: Excellence	Very Low	n/a	n/a	5.8	n/a	n/a	6.6	n/a	n/a
K&E English Language Arts 9	PAT: Acceptable	Low	n/a	n/a	37.5	n/a	n/a	34.9	n/a	n/a
	PAT: Excellence	Low	n/a	n/a	0.0	n/a	n/a	1.3	n/a	n/a
French Language Arts 9 année	PAT: Acceptable	Very Low	n/a	n/a	66.3	n/a	n/a	71.1	n/a	n/a
	PAT: Excellence	Low	n/a	n/a	4.2	n/a	n/a	11.3	n/a	n/a
Mathematics 9	PAT: Acceptable	Very Low	n/a	n/a	49.4	n/a	n/a	50.1	n/a	n/a
	PAT: Excellence	Intermediate	n/a	n/a	12.6	n/a	n/a	12.0	n/a	n/a
K&E Mathematics 9	PAT: Acceptable	Very Low	n/a	n/a	24.0	n/a	n/a	39.5	n/a	n/a
	PAT: Excellence	Low	n/a	n/a	0.0	n/a	n/a	5.6	n/a	n/a
Science 9	PAT: Acceptable	Low	n/a	n/a	56.7	n/a	n/a	59.4	n/a	n/a
	PAT: Excellence	High	n/a	n/a	12.6	n/a	n/a	15.0	n/a	n/a
K&E Science 9	PAT: Acceptable	Low	n/a	n/a	41.2	n/a	n/a	33.1	n/a	n/a
	PAT: Excellence	Low	n/a	n/a	0.0	n/a	n/a	3.3	n/a	n/a
Social Studies 9	PAT: Acceptable	Very Low	n/a	n/a	48.8	n/a	n/a	50.4	n/a	n/a
	PAT: Excellence	Very Low	n/a	n/a	8.9	n/a	n/a	11.0	n/a	n/a
K&E Social Studies 9	PAT: Acceptable	Low	n/a	n/a	50.0	n/a	n/a	39.4	n/a	n/a
	PAT: Excellence	Low	n/a	n/a	0.0	n/a	n/a	1.5	n/a	n/a

English Language Learners		Results (in percentages)									
		2018-19		2019-20		2020-21		2021-22		2022-23	
		Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence
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
	Province	81.3	13.8	n/a	n/a	n/a	n/a	76.8	16.0	73.9	13.9
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
	Province	89.5	21.5	n/a	n/a	n/a	n/a	74.0	11.6	75.5	13.8
Mathematics 6	Authority	76.5	18.9	n/a	n/a	n/a	n/a	66.1	14.4	68.1	18.7
	Province	72.7	14.5	n/a	n/a	n/a	n/a	65.3	13.1	64.9	15.2
Science 6	Authority	78.0	26.0	n/a	n/a	n/a	n/a	74.7	23.1	66.2	19.2
	Province	76.4	23.5	n/a	n/a	n/a	n/a	72.0	21.0	64.7	17.2
Social Studies 6	Authority	80.0	24.9	n/a	n/a	n/a	n/a	72.2	18.5	67.4	15.7
	Province	74.8	20.5	n/a	n/a	n/a	n/a	68.4	17.9	65.4	15.7
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
	Province	63.4	6.8	n/a	n/a	n/a	n/a	61.9	7.0	62.2	6.6
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
	Province	49.7	2.1	n/a	n/a	n/a	n/a	45.7	2.4	34.9	1.3
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
	Province	79.1	13.9	n/a	n/a	n/a	n/a	64.0	10.1	71.1	11.3
Mathematics 9	Authority	56.3	21.2	n/a	n/a	n/a	n/a	50.6	15.8	49.4	12.6
	Province	53.3	16.3	n/a	n/a	n/a	n/a	47.0	12.9	50.1	12.0
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
	Province	54.0	15.0	n/a	n/a	n/a	n/a	54.5	9.8	39.5	5.6
Science 9	Authority	66.1	17.7	n/a	n/a	n/a	n/a	61.4	16.7	56.7	12.6
	Province	66.0	18.1	n/a	n/a	n/a	n/a	55.8	13.7	59.4	15.0
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
	Province	61.1	6.0	n/a	n/a	n/a	n/a	52.3	2.8	33.1	3.3
Social Studies 9	Authority	61.2	13.3	n/a	n/a	n/a	n/a	53.5	10.5	48.8	8.9
	Province	59.6	14.1	n/a	n/a	n/a	n/a	54.5	12.6	50.4	11.0
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
	Province	57.7	12.3	n/a	n/a	n/a	n/a	64.1	11.7	39.4	1.5

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	Very Low	n/a	n/a	56.3	n/a	n/a	60.6	n/a	n/a
	PAT: Excellence	Low	n/a	n/a	7.8	n/a	n/a	7.1	n/a	n/a
French Language Arts 6 année	PAT: Acceptable	Low	n/a	n/a	62.5	n/a	n/a	65.9	n/a	n/a
	PAT: Excellence	Low	n/a	n/a	6.3	n/a	n/a	5.3	n/a	n/a
Mathematics 6	PAT: Acceptable	Very Low	n/a	n/a	33.9	n/a	n/a	42.0	n/a	n/a
	PAT: Excellence	Very Low	n/a	n/a	4.3	n/a	n/a	5.6	n/a	n/a
Science 6	PAT: Acceptable	Very Low	n/a	n/a	40.1	n/a	n/a	46.0	n/a	n/a
	PAT: Excellence	Very Low	n/a	n/a	8.4	n/a	n/a	9.0	n/a	n/a
Social Studies 6	PAT: Acceptable	Very Low	n/a	n/a	37.1	n/a	n/a	45.3	n/a	n/a
	PAT: Excellence	Very Low	n/a	n/a	5.9	n/a	n/a	6.5	n/a	n/a
English Language Arts 9	PAT: Acceptable	Very Low	n/a	n/a	37.8	n/a	n/a	49.2	n/a	n/a
	PAT: Excellence	Very Low	n/a	n/a	5.1	n/a	n/a	4.4	n/a	n/a
K&E English Language Arts 9	PAT: Acceptable	*	n/a	n/a	*	n/a	n/a	43.8	n/a	n/a
	PAT: Excellence	*	n/a	n/a	*	n/a	n/a	3.7	n/a	n/a
French Language Arts 9 année	PAT: Acceptable	Low	n/a	n/a	68.8	n/a	n/a	65.4	n/a	n/a
	PAT: Excellence	Intermediate	n/a	n/a	12.5	n/a	n/a	4.4	n/a	n/a
Mathematics 9	PAT: Acceptable	Very Low	n/a	n/a	24.3	n/a	n/a	28.7	n/a	n/a
	PAT: Excellence	Very Low	n/a	n/a	4.7	n/a	n/a	3.8	n/a	n/a
K&E Mathematics 9	PAT: Acceptable	Low	n/a	n/a	45.5	n/a	n/a	48.9	n/a	n/a
	PAT: Excellence	Intermediate	n/a	n/a	18.2	n/a	n/a	11.1	n/a	n/a
Science 9	PAT: Acceptable	Very Low	n/a	n/a	31.3	n/a	n/a	42.1	n/a	n/a
	PAT: Excellence	Low	n/a	n/a	5.6	n/a	n/a	7.1	n/a	n/a
K&E Science 9	PAT: Acceptable	*	n/a	n/a	*	n/a	n/a	48.4	n/a	n/a
	PAT: Excellence	*	n/a	n/a	*	n/a	n/a	8.2	n/a	n/a
Social Studies 9	PAT: Acceptable	Very Low	n/a	n/a	27.8	n/a	n/a	34.1	n/a	n/a
	PAT: Excellence	Very Low	n/a	n/a	4.9	n/a	n/a	4.9	n/a	n/a
K&E Social Studies 9	PAT: Acceptable	*	n/a	n/a	*	n/a	n/a	45.4	n/a	n/a
	PAT: Excellence	*	n/a	n/a	*	n/a	n/a	7.3	n/a	n/a

Self-Identified as Indigenous		Results (in percentages)									
		2018-19		2019-20		2020-21		2021-22		2022-23	
		Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence
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
	Province	71.6	6.3	n/a	n/a	n/a	n/a	58.2	7.4	60.6	7.1
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
	Province	81.3	6.6	n/a	n/a	n/a	n/a	63.7	6.4	65.9	5.3
Mathematics 6	Authority	49.7	3.3	n/a	n/a	n/a	n/a	35.4	2.9	33.9	4.3
	Province	50.5	4.2	n/a	n/a	n/a	n/a	40.3	3.7	42.0	5.6
Science 6	Authority	51.2	8.2	n/a	n/a	n/a	n/a	51.2	10.5	40.1	8.4
	Province	59.2	11.9	n/a	n/a	n/a	n/a	51.2	9.7	46.0	9.0
Social Studies 6	Authority	56.9	9.4	n/a	n/a	n/a	n/a	45.6	6.6	37.1	5.9
	Province	57.7	8.9	n/a	n/a	n/a	n/a	46.8	7.3	45.3	6.5
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
	Province	55.0	4.2	n/a	n/a	n/a	n/a	49.4	3.6	49.2	4.4
K&E English Language Arts 9	Authority	41.7	8.3	n/a	n/a	n/a	n/a	39.1	0.0	*	*
	Province	56.3	5.0	n/a	n/a	n/a	n/a	46.7	5.0	43.8	3.7
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
	Province	67.7	5.4	n/a	n/a	n/a	n/a	53.3	5.2	65.4	4.4
Mathematics 9	Authority	23.3	3.4	n/a	n/a	n/a	n/a	21.0	2.2	24.3	4.7
	Province	31.5	5.4	n/a	n/a	n/a	n/a	26.3	4.1	28.7	3.8
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
	Province	55.0	11.4	n/a	n/a	n/a	n/a	48.1	6.0	48.9	11.1
Science 9	Authority	38.7	6.2	n/a	n/a	n/a	n/a	35.9	5.8	31.3	5.6
	Province	52.8	10.2	n/a	n/a	n/a	n/a	49.3	8.5	42.1	7.1
K&E Science 9	Authority	30.4	4.3	n/a	n/a	n/a	n/a	44.4	0.0	*	*
	Province	56.2	6.1	n/a	n/a	n/a	n/a	53.3	9.7	48.4	8.2
Social Studies 9	Authority	36.6	5.1	n/a	n/a	n/a	n/a	33.1	5.6	27.8	4.9
	Province	44.7	6.8	n/a	n/a	n/a	n/a	34.7	4.1	34.1	4.9
K&E Social Studies 9	Authority	39.1	4.3	n/a	n/a	n/a	n/a	31.8	0.0	*	*
	Province	53.9	12.9	n/a	n/a	n/a	n/a	41.3	9.1	45.4	7.3

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	Very Low	n/a	n/a	62.7	n/a	n/a	51.8	n/a	n/a
	PAT: Excellence	Low	n/a	n/a	7.6	n/a	n/a	5.5	n/a	n/a
French Language Arts 6 année	PAT: Acceptable	Intermediate	n/a	n/a	73.7	n/a	n/a	65.4	n/a	n/a
	PAT: Excellence	Low	n/a	n/a	6.3	n/a	n/a	5.1	n/a	n/a
Mathematics 6	PAT: Acceptable	Very Low	n/a	n/a	47.5	n/a	n/a	38.2	n/a	n/a
	PAT: Excellence	Low	n/a	n/a	8.9	n/a	n/a	5.8	n/a	n/a
Science 6	PAT: Acceptable	Very Low	n/a	n/a	50.6	n/a	n/a	43.7	n/a	n/a
	PAT: Excellence	Low	n/a	n/a	15.9	n/a	n/a	11.0	n/a	n/a
Social Studies 6	PAT: Acceptable	Very Low	n/a	n/a	50.1	n/a	n/a	41.4	n/a	n/a
	PAT: Excellence	Low	n/a	n/a	9.2	n/a	n/a	7.0	n/a	n/a
English Language Arts 9	PAT: Acceptable	Very Low	n/a	n/a	51.9	n/a	n/a	46.0	n/a	n/a
	PAT: Excellence	Very Low	n/a	n/a	5.4	n/a	n/a	4.1	n/a	n/a
K&E English Language Arts 9	PAT: Acceptable	Intermediate	n/a	n/a	55.4	n/a	n/a	50.2	n/a	n/a
	PAT: Excellence	Intermediate	n/a	n/a	3.6	n/a	n/a	5.2	n/a	n/a
French Language Arts 9 année	PAT: Acceptable	Very Low	n/a	n/a	60.6	n/a	n/a	54.3	n/a	n/a
	PAT: Excellence	Low	n/a	n/a	3.1	n/a	n/a	3.1	n/a	n/a
Mathematics 9	PAT: Acceptable	Very Low	n/a	n/a	33.1	n/a	n/a	28.0	n/a	n/a
	PAT: Excellence	Very Low	n/a	n/a	5.4	n/a	n/a	4.1	n/a	n/a
K&E Mathematics 9	PAT: Acceptable	Low	n/a	n/a	38.4	n/a	n/a	47.5	n/a	n/a
	PAT: Excellence	Low	n/a	n/a	5.5	n/a	n/a	9.9	n/a	n/a
Science 9	PAT: Acceptable	Very Low	n/a	n/a	45.4	n/a	n/a	42.4	n/a	n/a
	PAT: Excellence	Intermediate	n/a	n/a	9.4	n/a	n/a	8.2	n/a	n/a
K&E Science 9	PAT: Acceptable	Low	n/a	n/a	40.0	n/a	n/a	54.3	n/a	n/a
	PAT: Excellence	Intermediate	n/a	n/a	8.9	n/a	n/a	11.1	n/a	n/a
Social Studies 9	PAT: Acceptable	Very Low	n/a	n/a	39.5	n/a	n/a	34.4	n/a	n/a
	PAT: Excellence	Very Low	n/a	n/a	7.4	n/a	n/a	5.7	n/a	n/a
K&E Social Studies 9	PAT: Acceptable	Very Low	n/a	n/a	34.2	n/a	n/a	49.2	n/a	n/a
	PAT: Excellence	Low	n/a	n/a	2.6	n/a	n/a	12.7	n/a	n/a

With Identified Special Education Needs		Results (in percentages)									
		2018-19		2019-20		2020-21		2021-22		2022-23	
		Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence	Acceptable	Excellence
English Language Arts 6	Authority	73.0	8.4	n/a	n/a	n/a	n/a	59.9	8.2	62.7	7.6
	Province	60.7	5.1	n/a	n/a	n/a	n/a	51.7	5.6	51.8	5.5
French Language Arts 6 année	Authority	86.5	5.2	n/a	n/a	n/a	n/a	69.7	2.8	73.7	6.3
	Province	71.8	5.5	n/a	n/a	n/a	n/a	58.5	2.5	65.4	5.1
Mathematics 6	Authority	57.8	8.1	n/a	n/a	n/a	n/a	42.8	5.9	47.5	8.9
	Province	44.7	5.0	n/a	n/a	n/a	n/a	36.6	4.4	38.2	5.8
Science 6	Authority	62.3	17.2	n/a	n/a	n/a	n/a	55.5	15.6	50.6	15.9
	Province	54.4	13.1	n/a	n/a	n/a	n/a	47.4	10.9	43.7	11.0
Social Studies 6	Authority	64.6	14.6	n/a	n/a	n/a	n/a	50.1	10.2	50.1	9.2
	Province	51.3	9.8	n/a	n/a	n/a	n/a	42.1	7.4	41.4	7.0
English Language Arts 9	Authority	57.6	7.7	n/a	n/a	n/a	n/a	49.8	5.4	51.9	5.4
	Province	49.9	5.3	n/a	n/a	n/a	n/a	40.6	2.7	46.0	4.1
K&E English Language Arts 9	Authority	51.9	6.7	n/a	n/a	n/a	n/a	50.6	3.7	55.4	3.6
	Province	55.5	5.0	n/a	n/a	n/a	n/a	46.5	3.5	50.2	5.2
French Language Arts 9 année	Authority	66.7	3.0	n/a	n/a	n/a	n/a	58.3	1.9	60.6	3.1
	Province	64.7	5.2	n/a	n/a	n/a	n/a	52.1	1.5	54.3	3.1
Mathematics 9	Authority	40.9	9.1	n/a	n/a	n/a	n/a	31.9	7.3	33.1	5.4
	Province	32.8	6.2	n/a	n/a	n/a	n/a	28.3	5.4	28.0	4.1
K&E Mathematics 9	Authority	52.4	11.9	n/a	n/a	n/a	n/a	50.9	8.9	38.4	5.5
	Province	53.6	9.7	n/a	n/a	n/a	n/a	49.0	8.3	47.5	9.9
Science 9	Authority	57.5	14.3	n/a	n/a	n/a	n/a	48.4	12.9	45.4	9.4
	Province	51.3	11.5	n/a	n/a	n/a	n/a	43.0	8.5	42.4	8.2
K&E Science 9	Authority	52.6	13.7	n/a	n/a	n/a	n/a	53.5	11.3	40.0	8.9
	Province	60.4	10.8	n/a	n/a	n/a	n/a	56.0	12.3	54.3	11.1
Social Studies 9	Authority	52.0	11.6	n/a	n/a	n/a	n/a	42.7	7.9	39.5	7.4
	Province	43.5	8.6	n/a	n/a	n/a	n/a	36.9	6.4	34.4	5.7
K&E Social Studies 9	Authority	52.1	10.6	n/a	n/a	n/a	n/a	52.2	13.4	34.2	2.6
	Province	52.7	12.6	n/a	n/a	n/a	n/a	49.6	13.6	49.2	12.7

Appendix L | Early Years Evaluation - Teacher Assessment

Percentage of students in each category

Cohort	Improved	Stayed Same or Decreased
All	71.1	28.9
English Language Learners	50.8	49.2
Self-Identify as Indigenous	70.5 (141)	29.5 (59)
With Identified Special Education Needs	49.2	50.8

Cohort	Domain	Improved	Stayed Same or Decreased
All	Awareness of Self and Environment	67.4	32.6
	Social Skills and Approaches to Learning	41.1	58.9
	Cognitive Skills	71.3	28.7
	Language and Communication	62.1	37.9
	Physical Development - Fine motor	57.3	42.7
	Physical Development - Gross motor	51.9	48.1
English Language Learners	Awareness of Self and Environment	63.7	36.3
	Social Skills and Approaches to Learning	50.0	50.0
	Cognitive Skills	70.7	29.3
	Language and Communication	63.0	37.0
	Physical Development - Fine motor	77.3	22.7
	Physical Development - Gross motor	56.2	43.8
Indigenous	Awareness of Self and Environment	72.8 (67)	27.2 (23)
	Social Skills and Approaches to Learning	47.6 (50)	52.4 (39)
	Cognitive Skills	72.8 (134)	27.2 (30)
	Language and Communication	67.3 (76)	32.7 (34)
	Physical Development - Fine motor	65.2 (92)	34.8 (30)
	Physical Development - Gross motor	66.4 (71)	33.6 (21)
With Identified Special Education Needs	Awareness of Self and Environment	61.2	38.8
	Social Skills and Approaches to Learning	43.1	56.9
	Cognitive Skills	70.8	29.2
	Language and Communication	52.3	47.7
	Physical Development - Fine motor	59.5	40.5
	Physical Development - Gross motor	56.7	43.3

Appendix M | Reading Readiness Screening Tool

Percentage of students in each category over time

Cohort	Category	2021-22			2022-23		
		None-Minimal Development	Developing Skills	Developing Well-Mastered	None-Minimal Development	Developing Skills	Developing Well-Mastered
All Students	Oral Expression Skills	25.9	44.0	30.1	25.5	43.6	30.9
	Phonological Skills	41.9	24.6	33.5	38.3	24.8	36.9
	Print-Based Skills	45.7	15.2	39.1	45.3	15.2	39.5
Student who self-identified as Indigenous	Oral Expression Skills	22.0	49.5	28.5	24.0 (173)	43.2 (311)	32.8 (236)
	Phonological Skills	52.2	21.5	26.3	44.9 (1877)	24.2 (1017)	31.0 (1302)
	Print-Based Skills	62.6	13.7	23.7	55.8 (1109)	15.1 (304)	29.1 (589)
English Language Learners	Oral Expression Skills	49.2	33.2	17.7	64.6	25.2	10.3
	Phonological Skills	47.8	22.8	29.4	58.6	19.3	22.2
	Print-Based Skills	42.2	12.2	45.6	61.4	12.5	26.1
Students with identified special education needs	Oral Expression Skills	51.6	34.9	13.5	51.9	35.9	12.2
	Phonological Skills	70.8	16.5	12.7	70.4	16.2	13.4
	Print-Based Skills	63.2	10.2	26.6	64.6	10.4	25

Percentage of students in each category in 2022-23

Section	Concepts	None-Minimal Development	Developing Skills	Developing Well-Mastered
All				
Oral Expression Skills	Object Naming	29.0	44.2	26.8
	Sentence Syntax	22.1	42.9	35.0
Phonological Skills	Rhyme	28.2	33.2	38.6
		43.8	16.1	40.1
	Segmenting	31.1	44.4	24.5
		24.0	45.6	30.4
		66.7	15.6	17.7
	Blending	15.2	26.7	58.1
		50.8	12.5	36.8
	Deletion	26.8	23.3	49.9
		48.7	17.9	33.5
	Isolation	21.1	24.6	54.4
40.0		19.4	40.7	
63.6		18.0	18.4	
Print-Based Skills	Text Awareness	26.9	37.8	35.3
	Identification	20.5	12.2	67.3
		13.7	10.1	76.2
	Recognition	68.3	12.0	19.7
		72.5	8.6	19.0
Encoding	70.2	10.4	19.4	
English Language Learners				
Oral Expression Skills	Object Naming	66.3	23.1	10.6
	Sentence Syntax	62.8	27.2	10.0
Phonological Skills	Rhyme	52.3	30.0	17.7
		64.9	10.4	24.7
	Segmenting	50.6	30.9	18.5
		46.7	36.7	16.6
		83.5	7.8	8.6
	Blending	34.5	27.5	38.0
		65.0	12.5	22.6
	Deletion	54.5	17.7	27.8
		68.2	14.9	16.9
	Isolation	40.4	23.5	36.1
59.3		10.7	30.0	
83.0		8.7	8.3	
Print-Based Skills	Text Awareness	51.6	34.4	14.1
	Identification	40.2	9.4	50.4
		31.0	12.2	56.9
	Recognition	79.4	7.1	13.5
		83.7	6.8	9.6
Encoding	82.4	5.2	12.4	

Section	Concepts	None-Minimal Development	Developing Skills	Developing Well-Mastered
Self-identify as Indigenous				
Oral Expression Skills	Object Naming	26.6 (96)	45.7 (165)	27.7 (100)
	Sentence Syntax	21.5 (77)	40.7 (146)	37.9 (136)
Phonological Skills	Rhyme	33.2 (119)	31.8 (114)	34.9 (125)
		51.1 (182)	15.7 (56)	33.2 (118)
	Segmenting	36.3 (128)	43.1 (152)	20.7 (73)
		25.9 (91)	45.7 (161)	28.4 (100)
		71.1 (251)	14.7 (52)	14.2 (50)
	Blending	19.3 (68)	27.8 (98)	52.8 (186)
		59.2 (209)	12.8 (45)	28.1 (99)
	Deletion	31.8 (112)	20.2 (71)	48.0 (169)
		49.7 (174)	19.7 (69)	30.6 (107)
	Isolation	32.7 (113)	29.5 (102)	37.9 (131)
55.2 (186)		15.4 (52)	29.4 (99)	
73.1 (244)		13.5 (45)	13.5 (45)	
Print-Based Skills	Text Awareness	35.3 (118)	38.0 (127)	26.7 (89)
	Identification	33.6 (115)	13.7 (47)	52.6 (180)
		26.1 (89)	13.2 (45)	60.7 (207)
	Recognition	79.4 (262)	10.3 (34)	10.3 (34)
		81.5 (268)	7.0 (23)	11.6 (38)
Encoding	78.8 (257)	8.6 (28)	12.6 (41)	
With Identified Special Education Needs				
Oral Expression Skills	Object Naming	55.1	35.7	9.2
	Sentence Syntax	48.6	36.2	15.2
Phonological Skills	Rhyme	65.0	23.6	11.4
		82.1	7.5	10.4
	Segmenting	62.5	29.4	8.1
		52.1	30.8	17.1
		89.4	5.0	5.6
	Blending	44.3	29.0	26.7
		82.2	6.1	11.7
	Deletion	65.0	14.6	20.4
		80.2	9.4	10.5
	Isolation	58.0	19.9	22.1
77.0		11.2	11.8	
87.2		7.7	5.1	
Print-Based Skills	Text Awareness	61.2	26.7	12.1
	Identification	38.2	10.0	51.9
		35.5	11.9	52.7
	Recognition	80.2	3.9	15.9
		85.4	5.1	9.6
Encoding	87.0	5.1	7.9	

Appendix N | School Space Allocation: Utilized and Underutilized Space

The following is an excerpt from [Funding Manual for School Authorities 2023-24 School Year](#) (p. 52) 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 Equivalent) multiplied by the applicable rate provided in Section I.

Appendix O | Types of School Data

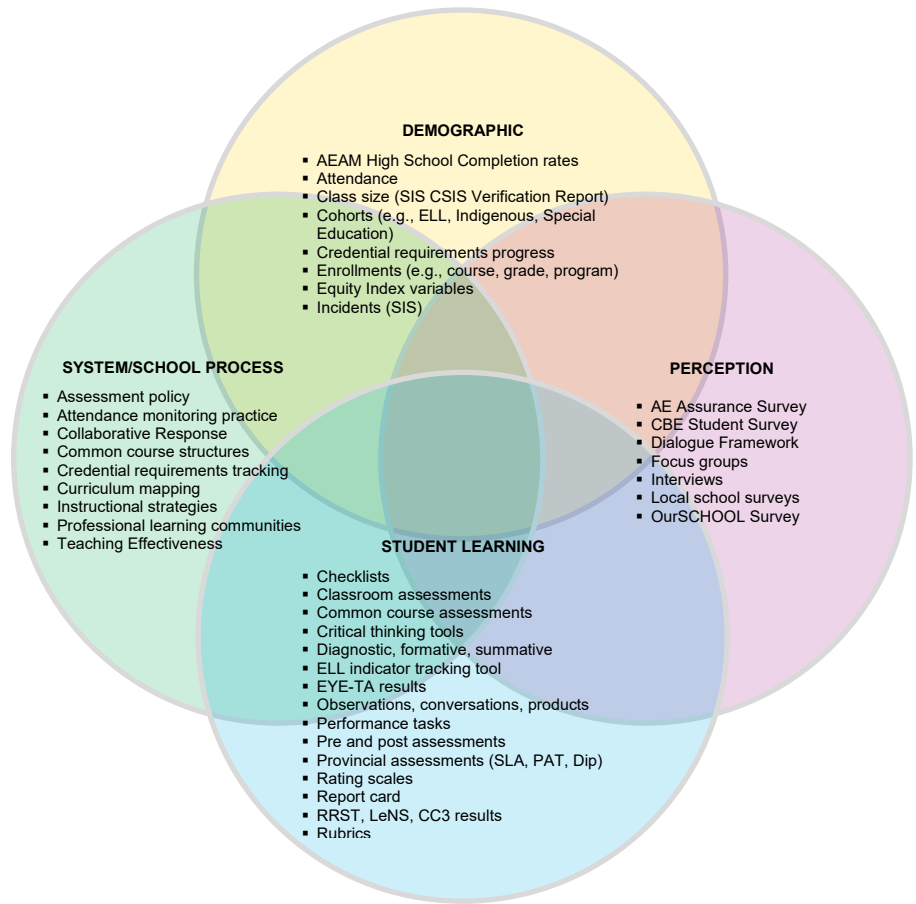
School data fall into four categories.

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.



Appendix P | SDP Data

Percentage of schools that have the identified goal, resource and measure

Literacy SDP Goals 2022-23	Percentage of Schools
Reading	55
Writing	30
Disciplinary Literacy	11
Oral Language	3
Other	1

Literacy SDP Resources 2022-23	Percentage of Schools
Literacy Framework	77
Identified Author/Book	43
Understanding Grade Level Reading/Writing	40
Assessment & Reporting Guides	35
CBE System Supports (LLs, Strategists, Specialists)	30
Decodable Texts	19
Reading Assessment Decision Tree	14
Alberta Education	9
New ELAL Curriculum	8
Insite Documents	6
Holistic Lifelong Learning Framework	5
University of Florida Literacy Institute (UFLI)	4
Mentor Texts	3

Literacy SDP Measures 2022-23	Percentage of Schools
Report Card	75
Student Perception (survey)	29
Teacher Perception (survey)	26
Castles and Coltheart (CC3)	25
Provincial Achievement Tests (PATs)	24
Letter Name-Sound (LeNS)	22
Frequency Tracking	22
Common Student Assessment	15
Professional Learning Communities	7
Look Fors	7
Words Their Way	5
Reading Readiness Screening Tool (RRST)	5
Early Years Evaluation - Teacher Assessment	5
Dynamic Indicators for Basic Early Literacy Skills (DIBELS)	4

Mathematics SDP Goals 2022-23	Percentage of Schools
Procedural Fluency	22
Number	22
Problem Solving	12
Number Sense	11
Communicating mathematical thinking	10
Numeracy	6
Mathematical Identity	5
Mathematical Literacy	4
Productive Struggle	3
Mathematical Representations	2
Reasoning & Sense Making	2
Mathematical Assessment	1

Well-Being SDP Goals 2022-23	Percentage of Schools
Belonging and Connection	32
Relationships	29
Regulation	28
Persistence and Perseverance	24

Appendix Q | Attendance Data

Percentage of absenteeism by Division

Cohort	Division	Less than 10%	10%-20%	20%-50%	More than 50%
All Students	Div 1	50.6	32.6	14.3	2.6
	Div 2	57.8	28.4	11.6	2.2
	Div 3	55.2	26.8	14.0	4.1
	Div 4	53.8	22.1	17.9	6.1
Students who self-identify as Indigenous	Div 1	30.9 (478)	26.1 (404)	29.4 (455)	13.6 (210)
	Div 2	29.1 (447)	28.2 (434)	29.0 (446)	13.7 (210)
	Div 3	27.0 (442)	23.6 (387)	27.7 (453)	21.7 (355)
	Div 4	31.2 (525)	16.2 (272)	29.5 (496)	23.2 (391)
English Language Learners	Div 1	47.7	31.5	17.9	2.9
	Div 2	59.5	25.7	12.9	2.0
	Div 3	57.6	25.2	14.1	3.0
	Div 4	50.5	22.0	21.7	5.7
Students with identified Special Education Needs	Div 1	41.0	34.6	20.9	3.5
	Div 2	49.4	31.7	16.1	2.8
	Div 3	44.8	27.7	20.0	7.5
	Div 4	44.1	22.1	23.2	10.7

Appendix R | CC3, LeNS and Numeracy Data

Grades 2-3 CC3 Results

Cohort	CC3 Category	Pretest At-Risk Percentage	Post-test At-Risk Percentage
All Students	Regular Words	25.5	21.7
	Irregular Words	24.9	22.2
	Non-words	27.5	19.4
Students who self-identify as Indigenous	Regular Words	46.8 (383)	39.8 (326)
	Irregular Words	44.3 (362)	40.2 (328)
	Non-words	47.2 (386)	36.5 (298)
English Language Learners	Regular Words	30.1	19.4
	Irregular Words	27.9	18.1
	Non-words	31.7	18.5
Students with identified special education needs	Regular Words	48.6	36.6
	Irregular Words	45.7	33.5
	Non-words	49.4	34.3

Grades 1-2 LeNS Results

Cohort	Pretest At-Risk Percentage	Posttest At-Risk Percentage
All Students	34.4	22.3
Students who self-identify as Indigenous	55.8 (400)	46.3 (332)
English Language Learners	43.4	28.7
Students with identified special education needs	57.6	44.9

Grades 1-2 Numeracy Results: All Students

Cohort	Pretest At-Risk Percentage	Posttest At-Risk Percentage
All Students	26.4	19.0
Students who self-identify as Indigenous	47.4 (388)	37.8 (309)
English Language Learners	31.1	23.3
Students with identified special education needs	50.9	41.1

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 on final assessment(s)	Average number of months behind grade level at-risk students were at in literacy at time of initial assessment(s)	Average number of months gained at grade level by at-risk students in literacy at time of final assessment(s)
Grade 1	10197	2826	4.85	-1.13
Grade 2	9377	2503	8.23	-3.23
Grade 3	9940	2393	13.83	-1.38
Grade 4	872	235	19.11	-3.62

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 on final assessment(s)	Average number of months behind grade level at-risk students were at in numeracy at time of initial assessment(s)	Average number of months gained at grade level by at-risk students in numeracy at time of final assessment(s)
Grade 1	10197	1893	8.39	2.22
Grade 2	9377	1478	9.96	1.83
Grade 3	9940	1286	10.64	0.25
Grade 4	872	30	10.50	-0.40

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 Colheart 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. Total number of students identified as being as-risk in literacy on final assessment(s): results are the weighted average between English results and French Immersion results.
3. Average number of months behind grade level at-risk students were at in literacy/numeracy at time of initial assessment(s)
 - a. The results are based on numbers from Alberta Education-provided document named ‘Initial School Authority – Outcome Summary’.
 - b. The ‘At-Risk – Average Score’ for the CC3 Regular Words/Numeracy in the document were used to locate the corresponding number of months indicated in the applicable grade-level column. The reference sheets were also provided by Alberta Education – Tables for Reporting Student Growth.
 - c. French Immersion results followed the same procedure, and the final results are the weighted average between English results and French Immersion results.
4. Average number of months gained at grade level by at-risk students in literacy/numeracy at time of final assessment(s)
 - a. The results are based on numbers from Alberta Education-provided document named ‘Comparative School Authority – Outcome Summary’.
 - b. The ‘New Average Score’ for the CC3 Regular Words/Numeracy in the document were used to locate the corresponding number of months indicated in the applicable grade-level column. The reference sheets were also provided by Alberta Education – Tables for Reporting Student Growth.
 - c. French Immersion results followed the same procedure, and the final results are the weighted average between English results and French Immersion results.
 - d. The final results the 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 S | 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	9.7	22.2	34.9	33.2
		Div 2*	4.5	23.7	43.4	28.5
		Div 3	3.8	29.0	42.9	24.4
	Writing	Div 1	10.2	32.1	39.5	18.2
		Div 2*	5.3	31.3	44.5	18.8
		Div 3	4.4	32.1	43.2	20.3
Students who self-identify as Indigenous	Reading	Div 1	33.1 (358)	23.1 (250)	26.7 (289)	17.1 (185)
		Div 2*	18.1 (182)	33.6 (337)	33.6 (337)	14.7 (147)
		Div 3	12.5 (114)	46.6 (426)	31.1 (284)	9.8 (90)
	Writing	Div 1	36.1 (386)	33.6 (359)	22.6 (242)	7.7 (82)
		Div 2*	22.8 (213)	40.2 (376)	28.1 (263)	9.0 (84)
		Div 3	15.8 (141)	46.9 (420)	29.5 (264)	7.8 (70)
English Language Learners	Reading	Div 1	6.9	26.6	36.8	29.7
		Div 2*	5.7	30.2	42.7	21.4
		Div 3	5.1	36.6	41.3	16.9
	Writing	Div 1	7.0	36.4	40.5	16.2
		Div 2*	5.6	37.4	42.9	14.1
		Div 3	5.8	40.2	40.3	13.7
Students with identified special education needs	Reading	Div 1	22.7	28.8	29.3	19.2
		Div 2*	7.8	35.0	40.4	16.7
		Div 3	6.1	43.9	38.6	11.4
	Writing	Div 1	28.2	43.2	22.4	6.2
		Div 2*	10.8	45.7	35.7	7.8
		Div 3	8.3	48.2	35.2	8.3

* Note | During the 2022-23 school year, a number of CBE schools engaged in a small-scale implementation the new ELAL curriculum for grades 4 to 6. Assessment results are aggregated and include both the previous ELA Program of Studies and the new ELAL Curriculum.

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	38.1	40.7	19.0	2.2	78.8
	ELA 10-2	11.8	30.2	43.9	14.1	42.0
	ELA 10-4	11.2	26.1	43.6	19.2	37.2
	ELA 20-1	39.9	40.3	17.5	2.3	80.2
	ELA 20-2	12.5	33.0	43.6	10.9	45.6
	ELA 20-4	14.4	30.1	42.8	12.7	44.5
	ELA 30-1	38.0	40.7	16.8	4.5	78.7
	ELA 30-2	14.8	41.7	34.1	9.4	56.6
Students who self-identify as Indigenous	ELA 10-1	22.0 (37)	41.7 (70)	31.0 (52)	5.4 (9)	63.7 (107)
	ELA 10-2	8.1 (20)	20.3 (50)	43.9 (108)	27.6 (68)	28.5 (70)
	ELA 10-4	8.8 (8)	20.9 (19)	38.5 (35)	31.9 (29)	29.7 (27)
	ELA 20-1	27.7 (33)	37.8 (45)	29.4 (35)	5.0 (6)	65.5 (78)
	ELA 20-2	7.3 (13)	22.6 (40)	44.1 (78)	26.0 (46)	29.9 (53)
	ELA 20-4	7.5 (3)	32.5 (13)	40.0 (16)	20.0 (8)	40.0 (16)
	ELA 30-1	26.2 (32)	41.8 (51)	26.2 (32)	5.7 (7)	68.0 (83)
	ELA 30-2	8.1 (12)	40.3 (60)	36.9 (55)	14.8 (22)	48.3 (72)
ELA 30-4	29.0 (9)	32.3 (10)	29.0 (9)	9.7 (3)	61.3 (19)	

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 Language Learners	ELA 10-1	24.2	43.7	28.7	3.5	67.9
	ELA 10-2	12.1	31.2	44.2	12.5	43.3
	ELA 10-4	10.4	31.3	45.8	12.5	41.7
	ELA 20-1	27.4	38.2	28.8	5.6	65.6
	ELA 20-2	15.1	28.8	46.8	9.4	43.8
	ELA 20-4	11.4	40.0	42.9	5.7	51.4
	ELA 30-1	21.4	43.1	25.2	10.4	64.5
	ELA 30-2	9.7	39.2	40.0	11.0	48.9
	ELA 30-4	16.0	24.0	44.0	16.0	40.0
With Identified Special Education Needs	ELA 10-1	23.8	41.1	30.2	4.9	64.9
	ELA 10-2	9.8	29.0	43.6	17.6	38.8
	ELA 10-4	11.6	27.4	41.1	20.0	38.9
	ELA 20-1	29.4	41.2	25.6	3.8	70.6
	ELA 20-2	8.6	31.8	47.0	12.7	40.4
	ELA 20-4	16.3	31.6	40.5	11.6	47.9
	ELA 30-1	26.8	43.0	24.4	5.8	69.8
	ELA 30-2	14.1	42.4	33.7	9.9	56.5
	ELA 30-4	22.0	39.0	32.9	6.1	61.0

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	21.2	39.8	33.6
		Div 2*	6.0	24.1	39.0	30.9
	Understands to measurement, geometry (and statistics)	Div 1	3.0	20.4	44.9	31.7
		Div 2*	4.3	25.3	41.7	28.7
Students who self-identify as Indigenous	Understands to number, patterns (and algebra)	Div 1	18.7 (291)	30.3 (472)	32.2 (501)	18.9 (294)
		Div 2*	26.1 (269)	36.3 (374)	25.0 (258)	12.6 (130)
	Understands to measurement, geometry (and statistics)	Div 1	11.7 (182)	32.6 (507)	38.1 (592)	17.6 (273)
		Div 2*	19.0 (204)	41.0 (441)	28.1 (302)	11.9 (128)
English Language Learners	Understands to number, patterns (and algebra)	Div 1	7.0	26.3	38.6	28.1
		Div 2*	6.9	25.4	39.0	28.6
	Understands to measurement, geometry (and statistics)	Div 1	4.0	27.0	43.7	25.3
		Div 2*	5.0	28.9	40.8	25.3
Students with identified special education needs	Understands to number, patterns (and algebra)	Div 1	16.8	34.1	33.1	16.0
		Div 2*	10.7	36.6	35.8	17.0
	Understands to measurement, geometry (and statistics)	Div 1	11.4	38.1	35.8	14.7
		Div 2*	8.3	39.7	37.3	14.7

* **Note** | During the 2022-23 school year, a number of CBE schools engaged in a small-scale implementation of the new Mathematics Curriculum for grades 4 to 6. Assessment results are aggregated and include both the previous Mathematics Program of Studies and the new Mathematics Curriculum.

Percentage of students with an indicator of 1, 2, 3 or 4 on the Mathematics report card stems

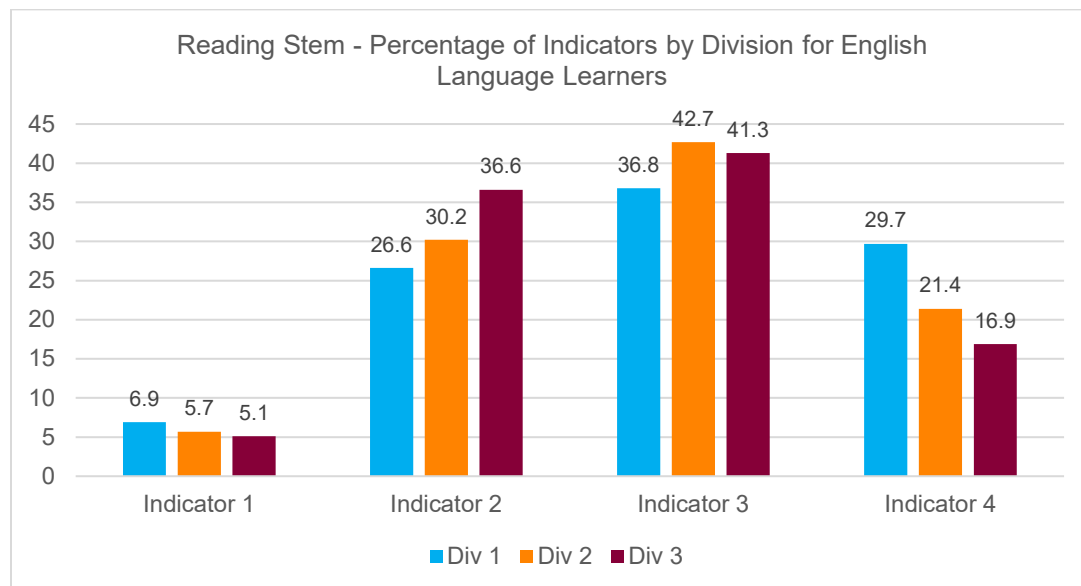
Cohort	Division	Number Stem	1	2	3	4
All Students	Division 3	Number	6.5	28.9	37.9	26.7
		Patterns	8.6	28.1	35.5	27.8
		Shape and Space	7.5	28.3	37.7	26.5
		Stats and Prob.	6.3	28.8	38.3	26.6
Students who self-identify as Indigenous		Number	19.5 (177)	45.3 (412)	25.6 (233)	9.6 (87)
		Patterns	27.0 (246)	37.3 (339)	25.2 (229)	10.5 (96)
		Shape and Space	21.4 (197)	41.0 (377)	27.2 (250)	10.4 (96)
		Stats and Prob.	19.8 (173)	41.3 (361)	27.4 (240)	11.5 (101)
English Language Learners		Number	8.0	30.9	37.0	24.1
		Patterns	10.1	30.2	34.6	25.1
		Shape and Space	9.3	31.2	36.7	22.7
		Stats and Prob.	7.7	32.6	37.8	21.9
Students with identified special education needs		Number	11.0	44.2	32.2	12.6
		Patterns	15.6	40.6	30.2	13.7
		Shape and Space	12.6	42.7	32.2	12.5
		Stats and Prob.	11.6	42.0	33.5	12.9

Percentage of students with a final course mark within the identified range

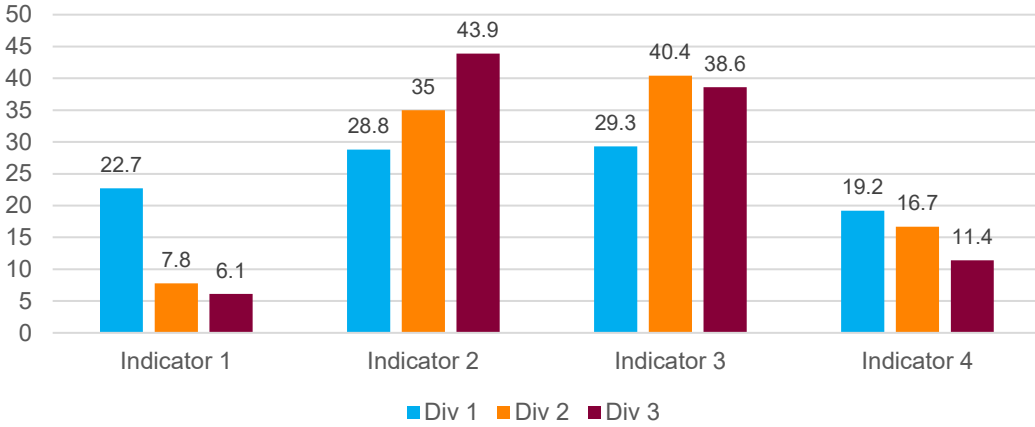
Cohort	Course	80 - 100	65 - 79	50 - 64	0 - 49	65 -100
All Students	Math 10C	46.3	22.2	21.9	9.6	68.4
	Math 10-3	24.6	25.2	35.8	14.3	49.8
	Math 10-4	21.2	23.4	33.9	21.5	44.6
	Math 20-1	50.0	23.8	19.4	6.8	73.8
	Math 20-2	15.0	30.0	39.6	15.4	45.0
	Math 20-3	19.6	27.8	41.6	11.0	47.4
	Math 20-4	26.3	27.3	33.8	12.6	53.5
	Math 30-1	49.6	24.9	16.6	8.9	74.6
	Math 30-2	24.6	33.4	29.5	12.6	58.0
	Math 30-3	21.1	27.6	38.9	12.4	48.7
	Math 31	74.2	15.2	7.6	3.0	89.4
Students who self-identify as Indigenous	Math 10C	26.6 (49)	22.3 (41)	36.4 (67)	14.7 (27)	48.9 (90)
	Math 10-3	12.8 (33)	18.6 (48)	41.1 (106)	27.5 (71)	31.4 (81)
	Math 10-4	5.1 (5)	23.5 (23)	31.6 (31)	39.8 (39)	28.6 (28)
	Math 20-1	35.1 (26)	28.4 (21)	27.0 (20)	9.5 (7)	63.5 (47)
	Math 20-2	15.1 (11)	21.9 (16)	45.2 (33)	17.8 (13)	37.0 (27)
	Math 20-3	12.1 (20)	24.8 (41)	49.1 (81)	13.9 (23)	37.0 (61)
	Math 20-4	34.1 (14)	19.5 (8)	26.8 (11)	19.5 (8)	53.7 (22)
	Math 30-1	44.2 (23)	28.8 (15)	17.3 (9)	9.6 (5)	73.1 (38)
	Math 30-2	18.6 (11)	40.7 (24)	33.9 (20)	6.8 (4)	59.3 (35)
	Math 30-3	15.0 (3)	35.0 (7)	45.0 (9)	5.0 (1)	50.0 (10)
	Math 31	81.8 (9)	9.1 (1)	9.1 (1)	0.0 (1)	90.9 (10)

Percentage of students with a final course mark within the identified range

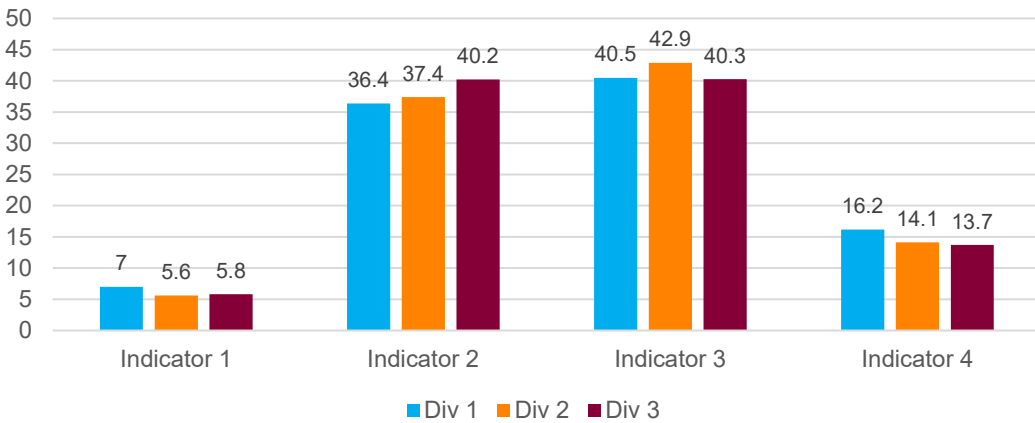
Cohort	Course	80 - 100	65 - 79	50 - 64	0 - 49	65 -100
English Language Learners	Math 10C	34.5	21.3	27.9	16.4	55.8
	Math 10-3	25.0	25.4	36.2	13.4	50.4
	Math 10-4	28.3	19.6	41.3	10.9	47.8
	Math 20-1	44.4	23.6	23.1	8.9	68.0
	Math 20-2	13.5	26.1	37.7	22.7	39.6
	Math 20-3	17.3	26.2	43.8	12.7	43.5
	Math 20-4	10.3	31.0	41.4	17.2	41.4
	Math 30-1	41.3	20.8	21.8	16.1	62.1
	Math 30-2	17.6	28.0	34.7	19.6	45.7
	Math 30-3	14.7	20.0	42.7	22.7	34.7
	Math 31	68.0	16.4	10.2	5.3	84.4
With Identified Special Education Needs	Math 10C	26.5	25.3	32.0	16.2	51.8
	Math 10-3	21.4	22.8	38.5	17.2	44.2
	Math 10-4	22.7	24.7	33.3	19.2	47.4
	Math 20-1	35.9	25.9	27.3	11.0	61.8
	Math 20-2	15.4	29.4	42.1	13.1	44.8
	Math 20-3	19.1	26.7	42.2	12.0	45.8
	Math 20-4	25.0	25.6	35.6	13.8	50.6
	Math 30-1	35.4	29.0	24.8	10.8	64.4
	Math 30-2	19.0	36.0	32.8	12.2	55.0
	Math 30-3	23.1	32.0	32.7	12.2	55.1
	Math 31	68.8	15.6	9.9	5.7	84.4



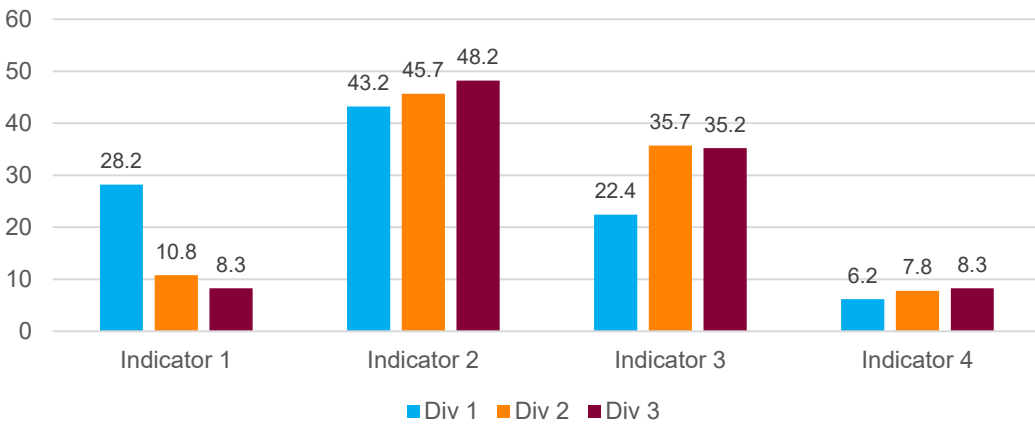
Reading Stem - Percentage of Indicators by Division for Students with Identified Special Education Needs

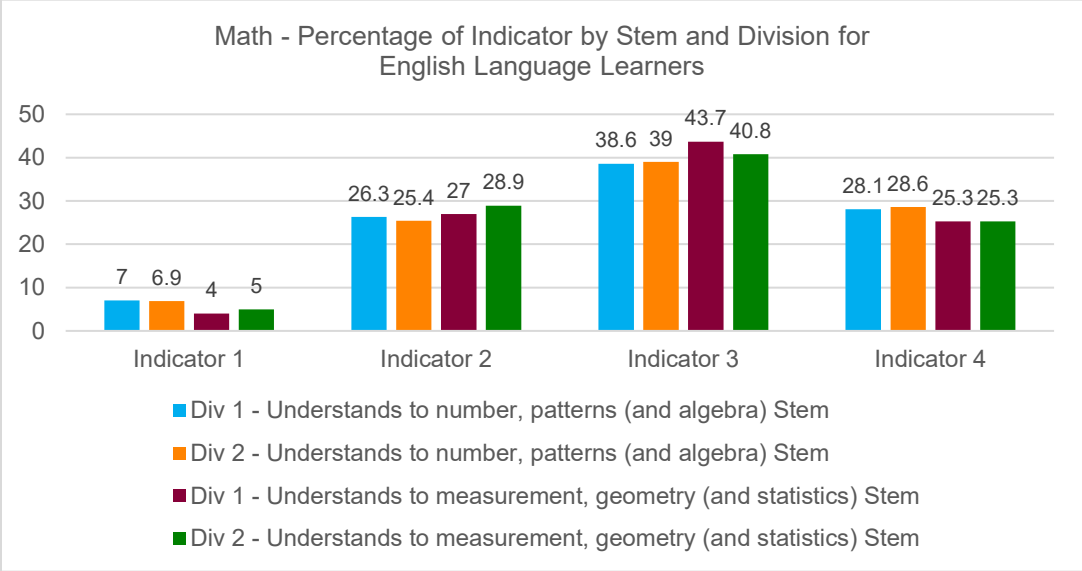
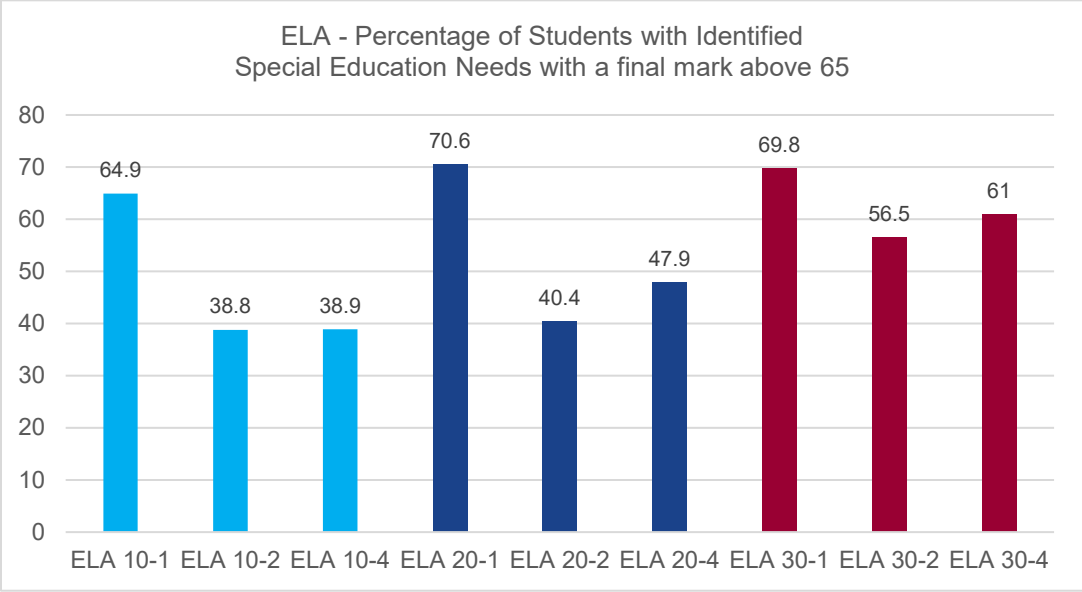
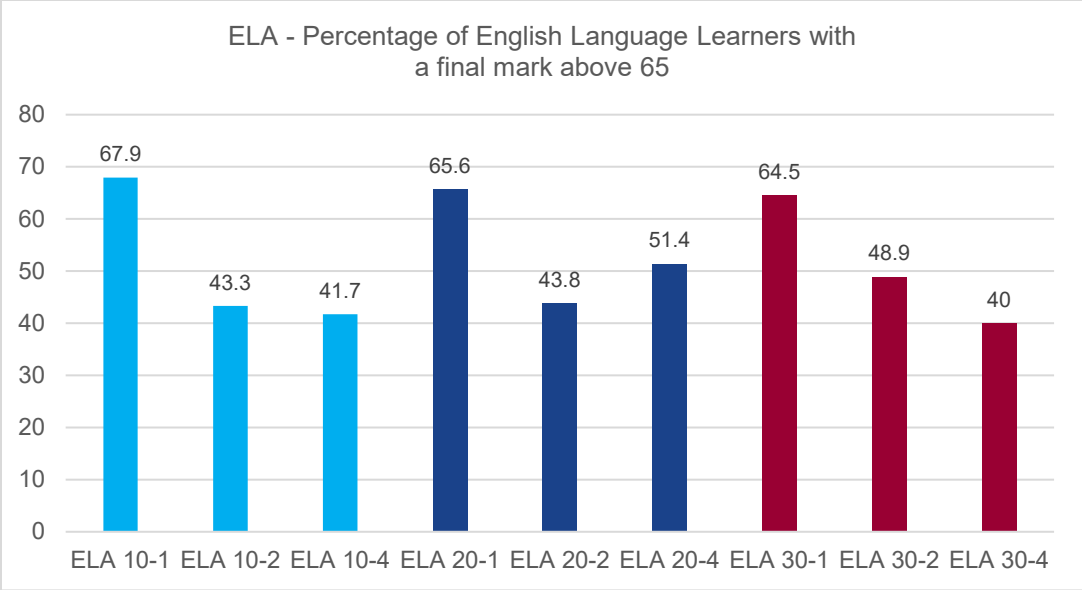


Writing Stem - Percentage of Indicators by Division for English Language Learners

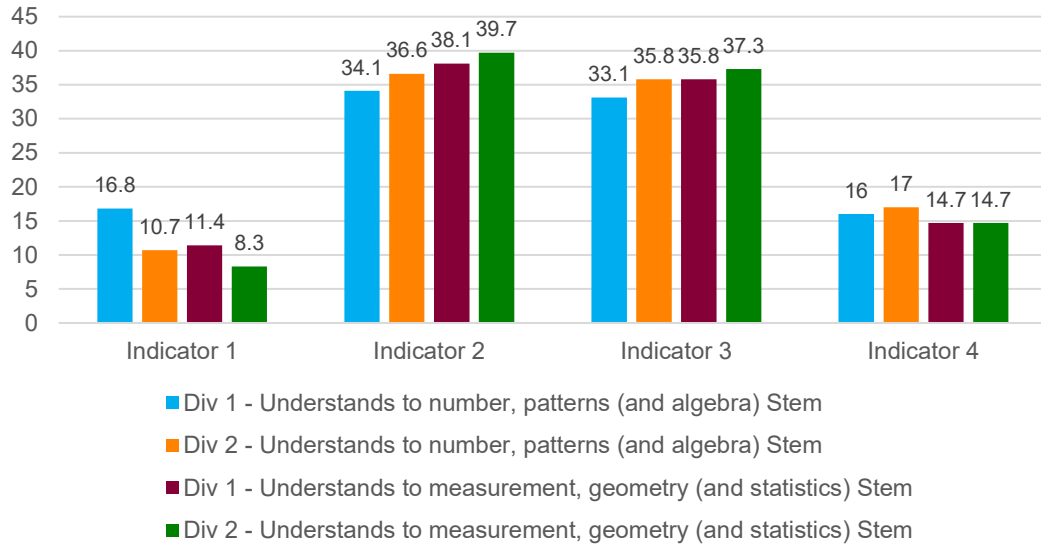


Writing Stem - Percentage of Indicators by Division for Students with Identified Special Education Needs

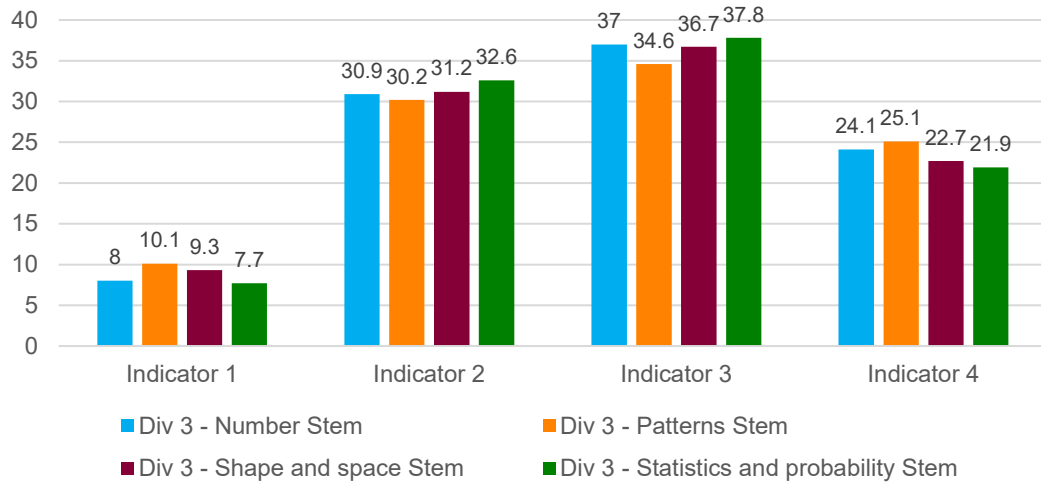




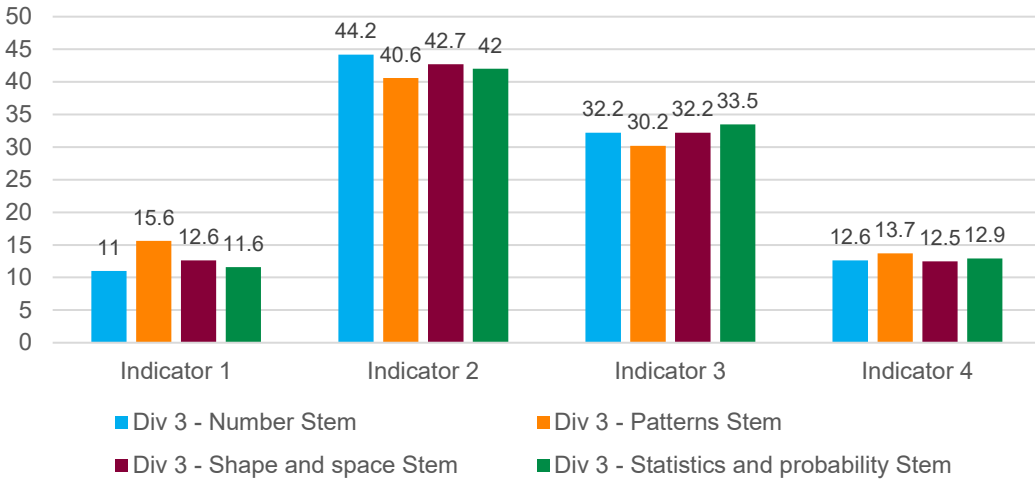
Math - Percentage of Indicator by Stem and Division for Students With Identified Special Education Needs



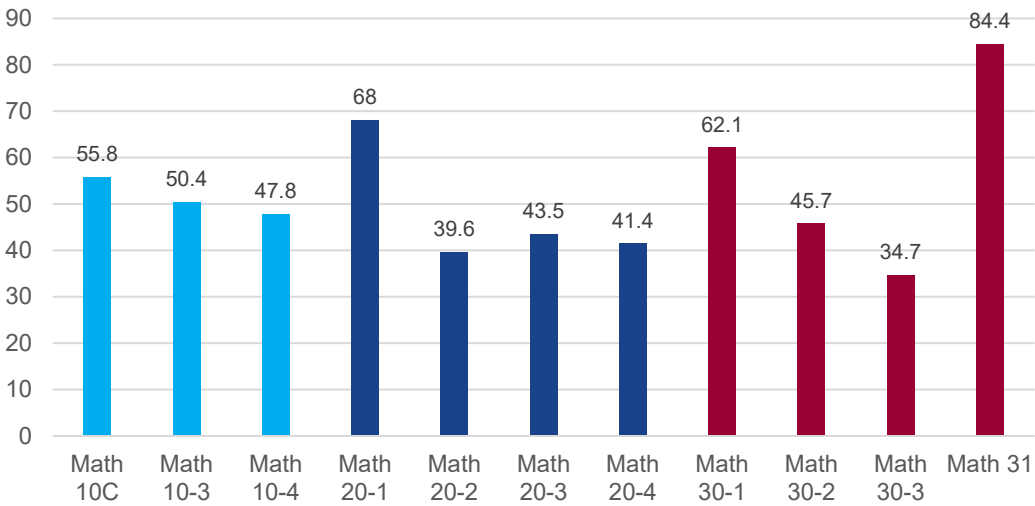
Math - Percentage of Indicator by Stem in Division 3 for English Language Learners



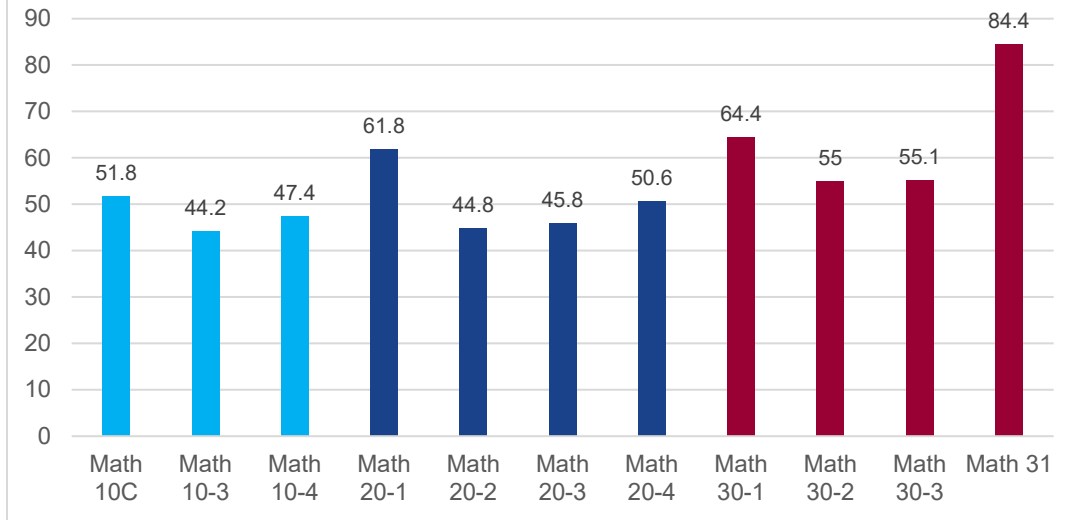
Math - Percentage of Indicator by Stem in Division 3 for Students with Identified Special Education Needs



Math - Percentage of English Language Learners with a final mark above 65



Math - Percentage of Students with Identified Special Education Needs with a final mark above 65



Appendix T | Language Proficiency (LP) Data

Percentage of students in each language proficiency (LP) level

LP1	LP2	LP3	LP4	LP5
8.3%	16.6%	27.9%	31.8%	15.4%

Percentage of students at the identified LP

Grade	LP1	LP2	LP3	LP4	LP5
K	44.4	23.1	18.1	11.9	2.5
1	21.7	40.4	28.9	8.2	0.9
2	13.6	27.5	34.8	20.7	3.4
3	9.0	18.0	30.5	29.8	12.7
4	7.8	17.2	32.5	32.1	10.4
5	6.5	12.6	26.7	37.3	17.0
6	5.2	10.3	22.9	37.4	24.2
7	4.9	11.1	27.2	37.7	19.1
8	4.9	10.9	24.4	37.2	22.6
9	4.4	9.8	22.2	36.0	27.6
10	5.0	11.4	28.7	39.1	15.9
11	4.1	10.9	27.0	38.9	19.1
12	5.6	8.6	28.2	37.7	19.8
All	8.3	16.6	27.9	31.8	15.4

Appendix U | Professional Learning Feedback

Theme	Percentage of Staff experienced growth
Spirit Domain	
Impact & legacy of residential schools (intergenerational trauma, Orange Shirt Day)	79
Canada's historical and contemporary relationship with Indigenous peoples	82
CBE Holistic Lifelong Learning Framework (medicine wheel teachings, Circle of Courage, holism)	56
Truth & Reconciliation Commission of Canada (TRC): 94 Calls to Action (Education, Health, Justice etc.)	68
Heart Domain	
Working with & learning from Indigenous Elders & Knowledge Keepers (understanding/including protocols, ceremony)	50
Indigenous languages (knowing the languages used in Treaty 7, current/respectful terminology, including and protecting the right to languages)	48
Engaging with Indigenous community and establishing partnerships (protocols, understanding reciprocity)	51
Relationship building with Indigenous peoples (positive relationships, safe/caring/welcoming spaces)	71
Body Domain	
CBE Indigenous Education Insite page and where to go for additional professional learning resources	51
Treaties (including Treaty 7) & agreements with First Nations, Métis & Inuit peoples	67
Land acknowledgements (importance, understanding why, practicing)	70
Land-based learning (validating and using)	71
Mind Domain	
Historical and contemporary contributions of Indigenous peoples to society	64
Indigenous approaches to data collection & analysis (gathering stories)	38
Importance of eliminating educational and employment gaps between Indigenous and non-Indigenous Canadians (TRC Call to Action #7)	54
Weaving Indigenous knowledge into my work/workplace (curriculum, policy, processes, structures, decision-making, relationship building, engagement, celebrations)	70

Topic	Participant Feedback #s	Percentage of Staff with increased understanding
K-6 New Curriculum		
English Language and Literature – beg/dev	569	83
English Language and Literature – prof/adv	547	46
Mathematics – beginning/developing	566	75
Mathematics – proficient/advanced	525	41
Physical Education & Wellness – beg/dev	243	82
Physical Education & Wellness – prof/adv	143	54
Middle School - Identity and Belonging		
Literacy – beginning/developing	64	87
Literacy – proficient/advanced	210	54
Math – beginning/developing	48	89
Math – proficient/advanced	119	49
Well-Being - beginning/developing	24	67
Well-Being - proficient/advanced	102	47

Topic	Percentage Increase in Understanding
High School – Principles of Assessment	
Culturally inclusive, accessible and respectful tasks	16
Assessments connected to Programs of Study	18
Explicit connections to intended learning goals	29
Measure intended learning outcomes	18
Continued learning and reassessment provided	21

Topic	Percentage Agreement
Of the Open Leadership Development Series Participant Respondents	
Clearly differentiate their teacher actions from their leader actions as they develop their understanding of their leadership role	90
Their growth in reflecting on their leadership actions and connecting actions to the impact of their leadership on students and staff	97
Regularly collaborate with their supervisor to discuss their leadership actions in relation to the Quality Leadership Standard	80
A desire to withdraw from the program because of the time commitment to attending sessions, commitment to network teams and expectations to collaborate with school leaders	10
Cohorts	
The value of shared learning, shared experiences, shared resources and shared wisdom through networking with colleagues in similar leadership roles (Aspiring Principal, New Principal, Aspiring Assistant Principal, New Assistant Principal) through the cohort work.	92
Better understand the system perspective and build coherence as a system networking with colleagues throughout the system as a result of virtual sessions and break out rooms	87
The learning in cohorts supported them to build leadership capacity and mentor teachers interested in leadership	97
Their success to connect cohort learning to their work in their schools in Indigenous Education, Leading Professional Learning Communities, Understanding Legislation, Policy and Regulations as they pertain to school leadership, Leading Data Literacy, and Leading Quality teaching for Optimum student learning.	83
A preference for virtual learning because it allows them to remain connected to their buildings (school-based participants)	86
A preference for in person learning to build a better connection with the work in schools (specialist and strategist participants)	95
The opportunity for conversation is the most valued in the learning.	100
All sessions are directly guided by competencies of the Leadership Quality Standard	100

operational
expectations
monitoring report

Monitoring report for the
school year 2022-2023

Report date:
November 7, 2023

OE-4: Treatment of Employees

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 7, 2023
Gary Strother, Acting 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 of Trustees last monitored OE 4 on November 15, 2022. This report includes data available from the 2022-2023 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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OE-4: Treatment of Employees

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.
- *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 |

1. Improvement aimed at promoting a welcoming, caring, safe and respectful work environment is noted within two years of scheduled single topic surveys.	Compliant
--	-----------

The organization is compliant with this indicator.

Evidence statement

CBE administration adopted a new means for monitoring employee engagement and well-being through shorter, targeted “pulse” surveys. The first survey of all staff was conducted in June 2022. The topic for the survey was Employee Wellbeing. A total of 6,654 staff completed the survey. In addition to quantitative questions, the survey allowed staff to provide written comments. Approximately 2,300 comments were received. The survey responses were analyzed to identify key themes that need to be addressed.

A report was submitted to the Superintendents and Trustees. The report was approved, and it was disseminated to all CBE staff on March 8, 2023.

A new Well-Being Pulse Survey is being planned for Spring of 2024.

OE-4: Treatment of Employees

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 2022-2023 school year, 30 employees were granted and began their Professional Improvement Fellowship (PIF) leave.

The composition of employees taking a PIF consisted of 22 employees affiliated with the ATA, 1 employee exempted from union affiliation, and 7 with the SA. In addition, there were 49 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.

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 2022-2023 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 Officer at CBE.



OE-4: Treatment of Employees

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..



OE-4: Treatment of Employees**Board-approved Indicators and Evidence of Compliance |**

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

At the end of the 2022-2023 school year, 89% 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, however, remains to be below the target due to high turnover in the Lunch Supervisor role, who while continuous employees, are part time and work a limited number of hours per week (10 hours per week). Excluding Lunchroom Supervisors, 91.75% of employees remained employed after 2 years.

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
---	-----------

The organization is compliant with this indicator.

Evidence statement

In 2022-2023 school year, 100% of school-based principals and 95.5% of school based assistant principals, who successfully passed their evaluation, maintained their designation at their three (3) year anniversary in 2022-2023.

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 2022-2023, 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. 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 that was undertaken and completed in 2023.

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

<p>1. 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
--	-----------

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>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 was no adverse decision 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.

<p>4.4</p>	<p>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.</p>	<p>Compliant</p>
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Negotiation discussions with unionized employees must be conducted within reasonable and permitted parameters

OE-4: Treatment of Employees

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.

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

The following bargaining mandates were presented to the Board of Trustees between September 1, 2022, and August 31, 2023 (fiscal year).

Trades:

- Mandate presented to the Board and approved: October 11, 2022
- Date Bargaining Commenced: October 17, 2022

Staff Association (Main & PSS):

- Mandate presented to the Board and approved: December 13, 2022
- Date Bargaining Commenced: February 7, 2023

Alberta Teachers Association – Local:

- Mandate presented to the Board and approved: May 30, 2023
- Date Bargaining Commenced: June 9, 2023



OE-4: Treatment of Employees

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

There were no collective bargaining settlements between September 1, 2022, and August 31, 2023. Negotiations are ongoing.

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

There were no new collective bargaining agreements ratified between September 1, 2022, and August 31, 2023 (fiscal year).

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

No changes to the total compensation package for exempt employees occurred from September 1, 2022, to August 31, 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.



CALGARY BOARD OF EDUCATION

Minutes of the Special Meeting of the Board of Trustees (the “Board”) for a Teacher Transfer Appeal Hearing held in Room T224, Education Centre, 1221 – 8 Street SW, Calgary, Alberta on Monday, October 16, 2023 at 12:30 p.m.

MEETING ATTENDANCE

Board of Trustees:

Trustee L. Hack
Trustee P. Bolger
Trustee N. Close
Trustee M. Dennis
Trustee D. Downey
Trustee C. May
Trustee S. Vukadinovic

Administration:

R. Armstrong, Superintendent, Human Resources
M. Howell, Education Director
C. Tobin, Director, Labour Relations, HR Advisory and Employee Health Resource Centre
K. Friend, Acting Manager, Human Resource Advisory Services
M. Ford, External Legal Counsel for the CBE
P. Minor, Corporate Secretary

Others:

G. Blais, Alberta Teachers’ Association, Representative to the Appellant
Teacher Appellant

CALL TO ORDER

Chair Hack called the meeting to order at 12:30 p.m.

MOTION TO MOVE IN CAMERA

MOVED by Trustee Dennis:

Whereas the Board of Trustees is of the opinion that it is in the public interest that matters on the private agenda for the Special Meeting of the Board of Trustees, October 16, 2023, be considered at an in-camera session; therefore, be it

Resolved, THAT the Special Meeting of the Board of Trustees moves in-camera.

The motion was
CARRIED UNANIMOUSLY.



MOTION TO REVERT TO PUBLIC MEETING

MOVED by Trustee Dennis:

THAT the Special Meeting of the Board of Trustees moves out of in-camera.

The motion was
CARRIED UNANIMOUSLY.

MOTIONS TO ACTION IN-CAMERA RECOMMENDATIONS

MOVED by Trustee Close:

THAT, subsequent to giving consideration to the presentations of both parties, the Board of Trustees upholds the transfer of the teacher from Alternative High School to Willow Park School, for the following reason:

THAT the teacher presented no convincing cause to overturn the transfer.

The motion was
CARRIED.

In Favour: Trustee Hack
Trustee Bolger
Trustee Close
Trustee Dennis
Trustee May
Trustee Vukadinovic

Opposed: Trustee Downey

TERMINATION OF MEETING

The meeting terminated at 1:45 p.m.

Chair

Corporate Secretary
Adopted:



CALGARY BOARD OF EDUCATION

Minutes of the Regular Meeting of the Board of Trustees (the “Board”) held in the Multipurpose Room, Education Centre, 1221 – 8 Street SW, Calgary, Alberta on Tuesday, October 17, 2023 at 11:00 a.m.

MEETING ATTENDANCE

Board of Trustees:

Trustee L. Hack, Chair
Trustee P. Bolger
Trustee N. Close
Trustee M. Dennis
Trustee D. Downey
Trustee C. May (attended virtually)
Trustee S. Vukadinovic

Administration:

G. Strother, Acting Chief Superintendent of Schools
R. Armstrong, Superintendent, Human Resources
D. Breton, Superintendent, Facilities and Environmental Services
K. Fenney, General Counsel
B. Grundy, Superintendent, Finance/Technology Services
M. Martin-Esposito, Chief Communications Officer
M. Nelson, Acting Superintendent, School Improvement
J. Pitman, Superintendent, School Improvement
P. Minor, Corporate Secretary
M. Graham, Board Administrator

Stakeholder Representatives:

S. Clements, Alberta Teacher’s Association (ATA), Local 38
C. Gordon, Canadian Union of Public Employees (CUPE), Local 40
A. Taylor, Elementary School Principals’ Association

1 | CALL TO ORDER, NATIONAL ANTHEM AND WELCOME

Chair Hack called the meeting to order at 11:00 a.m. and students from Western Canada High School led the national anthem through a video recording.

Chair Hack acknowledged the traditional territories and oral practices of the Blackfoot Nations, which includes the Siksika, the Piikani, and the Kainai. She also acknowledged the Tsuut’ina and Stoney Nakoda First Nations, the Métis Nation (Region 3), and all people who make their homes in the Treaty 7 region of Southern Alberta.

The Chair welcomed staff, union representatives and members of the public to the meeting, including those attending virtually.



2 | CONSIDERATION/ APPROVAL OF AGENDA

P. Minor, Corporate Secretary, noted that no agenda change requests were received.

MOVED by Trustee Close:

THAT the Board of Trustees approves the agenda for the Regular Meeting of October 17, 2023, as submitted.

The motion was
CARRIED UNANIMOUSLY.

3 | AWARDS AND RECOGNITIONS

There were no presentations.

4 | RESULTS FOCUS

There were no reports or presentations.

5 | OPERATIONAL EXPECTATIONS

5.1 OE-1: Global Operational Expectations – Annual Monitoring

G. Strother introduced the report, highlighting: data collected applies to the 2022-23 school year; data supports that the CBE has taken reasonable measures to ensure practices, activities and decisions are lawful, ethical, prudent and consistent with board policy; sound practices and consistent standards were used to manage risk; compliance has been found in 5 of 6 indicators; and one indicator is not applicable as the work is ongoing.

Administration responded to trustee questions on the report including: mitigation of financial and logistical risks relating to field trip cancellation; use of vouchers received for cancellation of field trips due to COVID-19; Offsite Activities Coordinator and Manager of Corporate Risk & Security responsibilities related to field trips; onsite field trip activities; Code of Conduct accountability; and CBE risk appetite and risk tolerance levels.

Chair Hack asked trustees to identify their intentions to bring forward any motions related to compliance, exceptions or commendations for OE-1: Global Operational Expectations to the Corporate Secretary and to trustees by noon Thursday, October 19, 2023. She stated that if no motions come forward, the matter will be placed on the October 24, 2023 consent agenda with a motion that the Board of Trustees approves that the Chief Superintendent is in compliance with the provisions of OE1: Global Operational Expectations.

6 | PUBLIC COMMENT



There were no public comments.

7 | MATTERS RESERVED FOR BOARD INFORMATION

There were no reports or presentations.

8 | MATTERS RESERVED FOR BOARD DECISION

There were no reports or presentations.

9 | CONSENT AGENDA

9.1 Items Provided for Board Decision

There were no reports or presentations.

9.2 Items Provided for Board Information

9.2.1 Acting Chief Superintendent's Update

Chair Hack noted the public portion of this meeting is now adjourned; and, that the Board would reconvene in private to discuss one land and five strategic planning matters. She stated the next public Board meeting is on Tuesday, October 24, 2023.

Recessed: 11:21 a.m.

Reconvened: 11:38 a.m.

10 | PRIVATE SESSION

Trustee May confirmed she was alone and in a location that no other person could hear her or any part of this meeting.

Motion to Move In Camera

MOVED by Trustee Bolger:

Whereas the Board of Trustees is of the opinion that it is in the public interest that matters on the private agenda for the Regular Meeting of the Board of Trustees, October 17, 2023 be considered at a private session; therefore, be it

Resolved, **THAT the Regular Meeting of the Board of Trustees moves in camera.**

The motion was

CARRIED UNANIMOUSLY.

Motion to Move Out of In Camera



MOVED by Trustee Dennis:

THAT the Regular Meeting of the Board of Trustees moves out of in camera.

The motion was
CARRIED UNANIMOUSLY.

Motions to Action In-Camera Recommendations

MOVED by Trustee Vukadinovic:

1. **THAT the Board of Trustees ratifies the electronic approval of the September 14, 2023 letter to the Minister of Education;**
2. **THAT the Board of Trustees ratifies the electronic approval of the September 25, 2023 endorsement letter for Trustee Dennis as ASBA President; and**
3. **THAT the Board of Trustees ratifies the electronic approval of the October 6, 2023 letter to the Minister of Education.**

The motion was
CARRIED UNANIMOUSLY.

11 | **TERMINATION OF MEETING**

The meeting terminated at 2:05 p.m.

Chair

Corporate Secretary
Adopted:

CALGARY BOARD OF EDUCATION

Minutes of the Regular Meeting of the Board of Trustees (the “Board”) held in the Multipurpose Room, Education Centre, 1221 – 8 Street SW, Calgary, Alberta on Tuesday, October 24, 2023 at 11:00 a.m.

MEETING ATTENDANCE

Board of Trustees:

Trustee L. Hack, Chair
Trustee P. Bolger
Trustee N. Close (attended the private session virtually)
Trustee M. Dennis
Trustee D. Downey (attended virtually)
Trustee C. May
Trustee S. Vukadinovic

Administration:

G. Strother, Acting Chief Superintendent of Schools
R. Armstrong, Superintendent, Human Resources
D. Breton, Superintendent, Facilities and Environmental Services
K. Fenney, General Counsel
B. Grundy, Superintendent, Finance/Technology Services
M. Martin-Esposito, Chief Communications Officer.
M. Nelson, Acting Superintendent, School Improvement
J. Pitman, Superintendent, School Improvement
P. Minor, Corporate Secretary
M. Graham, Board Administrator

Stakeholder Representatives:

M. Fell, Senior High School Principals’ Association

1 | CALL TO ORDER, NATIONAL ANTHEM AND WELCOME

Chair Hack called the meeting to order at 11:01 a.m. and students from David Thompson School led the national anthem through a video recording.

Chair Hack acknowledged the traditional territories and oral practices of the Blackfoot Nations, which includes the Siksika, the Piikani, and the Kainai. She also acknowledged the Tsuut’ina and Stoney Nakoda First Nations, the Métis Nation (Region 3), and all people who make their homes in the Treaty 7 region of Southern Alberta.

The Chair welcomed staff, union representatives and members of the public to the meeting, including those attending virtually



2 | **CONSIDERATION/ APPROVAL OF AGENDA**

P. Minor, Corporate Secretary, noted that no agenda change requests were received.

MOVED by Trustee Bolger:

THAT the Board of Trustees approves the agenda for the Regular Meeting of October 24, 2023, as submitted.

The motion was
CARRIED UNANIMOUSLY.

3 | **AWARDS AND RECOGNITIONS**

There were no presentations.

4 | **RESULTS FOCUS**

There were no reports or presentations.

5 | **OPERATIONAL EXPECTATIONS**

There were no reports or presentations.

6 | **PUBLIC COMMENT**

There were no public comments.

7 | **BOARD DEVELOPMENT SESSION**

7.1 **Corporate Partnerships**

Acting Chief Superintendent G. Strother introduced the presentation, commenting on: partnership work guided by CBE's Education Plan which ensures the Board's priorities of achievement, equity, and well-being are a central focus; priority of collaborative partnerships in the 2021-2024 Education Plan with a goal to foster relationships to support student success; and CBE's gratitude for support from the community.

Chief Communications Officer, M. Martin-Esposito, presented on the purpose of partnerships to help ensure student success both in school and outside of school hours; approximately three-hundred community partnerships currently in place across the CBE; continued work on processes and practices to improve partnership management; the definition of partnerships within the CBE as collaborative arrangements with external organizations to support and enhance student learning, well-being and achievement through programs, services or resources; formalized partnerships with businesses, not-for-profit organizations, government agencies, and individuals; five categories of partnerships, including career pathways, well-being and holistic learning, learning

enrichment, partners in education, and barrier-removal donors; and the Integrated School Support Program wellness initiative managed by the Calgary Police Youth Foundation.

Superintendent J. Pitman and Acting Superintendent M. Nelson continued, presenting on partnerships that support vulnerable students and families by removing barriers and building capacity, including the Calgary Police Service, Alberta Health Services, Inclusive Education Alberta, and the Multi Agency Student Support Team (MASST); welcoming growing numbers of newcomer to Canada students through programs like Literacy, English, Academic Development (LEAD) and partnership with community agencies like the Calgary Bridge Foundation for Youth (CBFY) and Kindred; partnerships that enrich learning in the classroom and outside of the classroom; opportunities for students, staff, and communities to engage in practices that support reconciliation; support for students who self-identify as Indigenous through Indigenous ways of being, belonging, doing, and knowing; support for student well-being through strong mutual relationships that align with CBE's Student Well-Being Framework; support for student nutrition through more than fifteen partners; and equipping students for successful careers through Career Pathways programs and partnerships that provide on-the-job skills training from industry professionals and subject matter experts.

Superintendent B. Grundy continued, highlighting removal of financial barriers through EducationMatters, CBE's charitable trust, who raise money through fundraising and corporate donations. They provide grants, scholarships, and awards to schools and students to improve access to learning enhancement to enhance equity and mitigate the effects of poverty on learning and wellbeing. The CBE works closely with EducationMatters to identify areas of greatest need. In the 2022-23 school year, more than \$94,000 was provided to twenty-four schools for off-site activity experiences for hundreds of students. Superintendent Grundy summarized tax receiptable donation guidelines and acknowledged donors for both financial and in-kind donations.

Superintendent D. Breton continued, highlighting school use outside of school hours by the community, public, and non-profit organizations, including for before-and-after school programs which are available in 70% of CBE elementary schools.

Chief Communications Officer, M. Martin-Esposito, concluded the presentation, highlighting the partnership processes.

Administration responded to trustee questions on matters including: fundraising processes through EducationMatters; partnership services availability across the district; and nutrition support partnerships.

Trustees commented on their appreciation for the presentation.

8 | MATTERS RESERVED FOR BOARD INFORMATION

There were no reports or presentations.

9 | MATTERS RESERVED FOR BOARD DECISION



9.1 Proposed Amendments to New School, Modernization and Modular Ranking Criteria

Acting Chief Superintendent Strother introduced the report, stating that the proposed amendments were requested by the Board of Trustees with the purpose of creating criteria for the ranking of new high schools on the Three Year Capital Plan with the objective of increasing transparency and the availability of ranking results.

Superintendent D. Breton highlighted the contents of the report, including: new high schools were not previously ranked on the Three Year Capital Plan using point based criteria, but were recommended on the analysis of a number of factors including site readiness, high school utilization rates, enrolment rates and community demographics; historically the CBE has not had more than one high school site ready at one time; the proposed criteria contains both a point based ranking score and a context analysis component; the point based criteria has many similarities with the grades K-4 and 5-9 criteria that is already in place; the point based ranking criteria considers current enrolment in grades 4-6, as those students are be most likely to be entering new high schools upon construction completion; the criteria includes consideration of the influx of students usually seen from outside of the CBE seen in Grade 10 and median travel times for students; contextual analysis highlights anticipated impacts on current high schools, including impact on utilization rates and the subsequent impact on programming.

Administration responded to trustee questions on matters including: adjacent communities as defined in the criteria; advocacy for the availability of serviced school sites in community development; impact of the new CBE ranking criteria and the new Alberta Education funding categories of pre-planning and planning being used in tandem on high school completion timelines; the relationship between area structure plan boundaries and high school ranking criteria; changes to enrolment demographics criteria; context of community reputation in the analysis; mitigation of possible impacts on existing high schools, particularly on utilization balance; and major modernization evaluation.

MOVED by Trustee Close:

THAT the Board of Trustees approves amendments to the New School, Modernization and Modular Ranking Criteria as provided in Attachment I to this report.

In debate of the motion, trustees made comments on: the robust evaluation of the need for and ranking of new high school requests; the in depth contextual analysis and clarity this criteria provides; the transparency and data driven nature of the criteria; consistency in communication and decision making assuring a fair process and forward thinking .

Chair Hack called for a vote on the motion.

The motion was,
CARRIED UNANIMOUSLY

9.2 2024/25 Modular Classroom Program



Acting Chief Superintendent Strother provided introductory remarks highlighting: consideration of the exceptionally high enrolment experienced in the 2022-23 school year, 2023-24 school year to date, and expected continuation; and that the number of modular classrooms being requested reflects the high number of schools in overflow.

Superintendent D. Breton highlighted contents of the report, including: the proposal includes the relocation of twelve modular classroom units and the addition of sixty-eight new modular classroom units, for a total of eighty modular units across seventeen schools; the proposal includes the demolition of one unit; record enrolment necessitates a one-time adjustment to the Board approved modular classroom criteria as all identified schools have utilization over 100% and the current criteria does not allow for ranking beyond 100%; recognition of the need for fiscal responsibility; and the transfer of units to supply the three highest priority schools: Prairie Sky School, Sir Winston Churchill School and Connaught School.

Administration responded to trustee question on matters including: future capital project impacts on Kenneth D. Taylor School; the scope of need for modular space in CBE schools; process timelines; financial implications; school priority order; increased enrolment trends on future utilization estimates and new school needs; the process for managing overflow; adjustments to the Category A criteria; and utilization of North Trail High School and future modular needs.

MOVED by Trustee Dennis:

THAT the Board of Trustees approves the use of the revised Category A Enrolment, Utilization, Projection for the Modular Classroom Ranking Criteria contained in Attachment I to the report, for the purpose of the 2024-25 Modular Classroom Program.

In debate of the motion, trustees made comments on: proposed revisions for this year that are in greater alignment with government criteria; future discussions on this criteria; and responsiveness to student needs.

The motion was,
CARRIED UNANIMOUSLY.

Moved by Trustee Bolger:

THAT the Board of Trustees approves the 2024-25 Modular Classroom Program Submission.

In debate of the motion, trustees made comments on: support for twelve modular unit relocations, one modular unit demolition, and sixty-eight new modular unit acquisitions for the 2024-25 school year; showing proactivity and fiscal responsibility with resources available; planning for system growth and adapting to changes in where students attend school; unprecedented enrolment growth; school overflow management; transparent, data driven, and specific reporting and criteria; and responsiveness to student and community needs.



Chair Hack called for a vote on the motion.

The motion was,
CARRIED UNANIMOUSLY

10 | **CONSENT AGENDA**

10.1 Items Provided for Board Decision

10.1.1 OE-1: Global Operational Expectations – Annual Monitoring

THAT the Board of Trustees approves that the Chief Superintendent is in compliance with the provisions of OE-1: Global Operational Expectations.

10.1.2 Meeting Minutes

- Special Meeting held September 6, 2023
- Regular Meeting held September 26, 2023

THAT the Board of Trustees approves the Minutes of the Special Meeting held September 6, 2023 and the Regular Meeting held September 26, 2023.

10.2 Items Provided for Board Information

Chair Hack noted the public portion of this meeting is now adjourned; and, that the Board would reconvene in private to discuss one legal, one land, four labour and five strategic planning matters. She stated the next public Board meeting is on Tuesday, November 7, 2023.

Recessed: 12:58 p.m.
Reconvened: 1:20 p.m.

10 | **PRIVATE SESSION**

Trustees Close and Downey confirmed they are alone and in a location that no other person could hear them or any part of this meeting.

Motion to Move In Camera

MOVED by Trustee Dennis:

Whereas the Board of Trustees is of the opinion that it is in the public interest that matters on the private agenda for the Regular Meeting of the Board of Trustees, October 24, 2023 be considered at a private session; therefore, be it

Resolved, **THAT the Regular Meeting of the Board of Trustees moves in camera.**

The motion was
CARRIED UNANIMOUSLY.



Motion to Move Out of In Camera

MOVED by Trustee Vukadinovic:

THAT the Regular Meeting of the Board of Trustees moves out of in camera.

The motion was
CARRIED UNANIMOUSLY.

Motions to Action In-Camera Recommendations

MOVED by Trustee Bolger:

THAT the Board of Trustees approves the bargaining mandate, Attachment I to the report, with the Canadian Union of Public Employees (CUPE), Local 40.

The motion was
CARRIED UNANIMOUSLY.

MOVED by Trustee Vukadinovic:

THAT the Board of Trustees authorizes the Chair to communicate with the Minister of Education as discussed in camera.

The motion was
CARRIED UNANIMOUSLY.

11 | TERMINATION OF MEETING

The meeting terminated at 4:15 p.m.

Chair

Corporate Secretary
Adopted:

