

# public agenda

*In light of the Alberta Government's COVID-19 guidelines effective November 13 to November 27, 2020, this public Board meeting will be held virtually.*

November 24, 2020  
12:00 p.m.

Microsoft Teams,  
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
12:00 p.m.	<b>1   Call to Order, National Anthem and Welcome</b>			
	<b>2   Consideration/Approval of Agenda</b>		GC-2	
	<b>3   Awards and Recognitions</b>		GC-3	
	<b>4   Results Focus</b>			
	<b>5   Operational Expectations</b>			
	<b>6   Public Comment [ <a href="#">PDF</a> ]</b>		GC-3.2	
	Requirements as outlined in Board Meeting Procedures			
	<b>7   Matters Reserved for Board Information</b>		GC-3	
	<b>8   Matters Reserved for Board Decision</b>	Board		
	8.1 2019-2020 Year End Financial Results and Audited Financial Statements	Board	GC-3; 5E OE-5	Page 8-1
8.2 Annual Education Results Report 2019-2020 and Three-Year Education Plan 2020-2023	C. Usih	OE-1	Page 8-124	
8.3 OE-4: Treatment of Employees – Annual Monitoring Report	C. Usih	OE-4	Page 5-1 (Nov. 10/20)	



Time	Topic	Who	Policy Ref	Attachment
	<b>9   Consent Agenda</b>	Board	GC-2.6	
	9.1 Items Provided for Board Decision			
	9.1.1 Proposed Amendments to Board Procedures Committee Terms of Reference  <i>(THAT the Board approves the amendments to GC-5E: Board Committees – Board Procedures Committee Terms of Reference, as submitted.)</i>		GC-5, 5E	Page 9-1
	9.1.2 Meeting Minutes <ul style="list-style-type: none"> <li>▪ Regular Meeting held October 13, 2020</li> <li>▪ Organizational Meeting held October 13, 2020</li> </ul> <i>(THAT the Board approves the minutes of the Regular Meeting and the Organizational Meeting held October 13, 2020, as submitted.)</i>			Page 9-4 Page 9-13
	9.2 Items Provided for Board Information			
	9.2.1 EducationMatters Financial Statements as at September 30, 2020		GC-3	Page 9-20
	9.2.2 Fourth Quarter Budget Variance Report		OE-5	Page 9-32
	9.2.3 Correspondence		OE-7	Page 9-43
	<b>10   In-Camera Session</b>			
4:30 p.m.	<b>11   Adjournment</b>			
	<b>Debrief</b>	Trustees	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](mailto:corpsec@cbe.ab.ca).

## report to Board of Trustees

### Presentation of the 2019-20 Financial Results of the Calgary Board of Education

Date	November 24, 2020
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Board of Trustees' Audit and Risk Committee
Purpose	Decision
Originator	Trustee Mike Bradshaw Chair, Audit and Risk Committee
Governance Policy Reference	GC-3: Board Job Description GC-5E: Board Committees OE-5: Financial Planning
Resource Person(s)	Brad Grundy, Superintendent Finance/Technology Services Ed Sutlic, Director, Corporate Financial Services Tanya Scanga, Manager, Corporate Planning and Reporting

#### 1 | Recommendation

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- THAT the Board of Trustees approves the Financial Results of the Calgary Board of Education for the year ended August 31, 2020, including the Audited Financial Statements for the year ended August 31, 202- and the Independent Auditors' Report dated November 24, 2020, for submission to the Minister of Alberta Education.

#### 2 | Background

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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 2019-20 financial statements.



The auditors' professional opinion on these financial statements is included in the unsigned Independent Auditors' Report, dated November 24, 2020, and will be signed following approval of the Financial Results by the Board of Trustees.

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

- (a) the financial statements,
- (b) the auditor's report on the 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 Auditors' 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, 2020, and including the Independent Auditors' Report thereon, dated November 24, 2020.

# Working Together for Student Success

For the year ended August 31, 2020



learning | as unique | as every student

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



**Calgary Board  
of Education**

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**CALGARY BOARD OF EDUCATION  
STATEMENT OF ADMINISTRATION RESPONSIBILITY  
FOR THE YEAR ENDED AUGUST 31, 2020, WITH COMPARATIVE INFORMATION FOR 2019**

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**Statement of administration responsibility**

The Board of Trustees is responsible for ensuring that the Administration fulfils 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 Committee. The Audit 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 Committee also reviews the consolidated financial statements, the Auditors' Report and other information, and recommends their approval to the Board of Trustees. The External Auditors have full access to the Audit 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, 2020, and 2019, and the results of its operations and cash flows 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 Auditors' Report.

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CHRISTOPHER USIH  
CHIEF SUPERINTENDENT OF SCHOOLS

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BRAD GRUNDY  
SUPERINTENDENT, CHIEF FINANCIAL OFFICER,  
AND CORPORATE TREASURER

November 24, 2020

## 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 operations for the years then ended
- the consolidated statement of financial position as at August 31, 2020 and 2019
- the consolidated statement of cash flows for the years then ended
- the consolidated statement of accumulated remeasurement gains and losses for the years then ended
- the consolidated statement of changes in net debt for the years 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 row under "Square Meters", 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, 2020 and 2019, and its consolidated results of operations, its consolidated remeasurement gains and losses, its consolidated changes in net debt and its consolidated cash flows for the years 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.

Chartered Professional Accountants

November 24, 2020  
Calgary, Canada

## 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 Meters Square as reported in the specific rows "Square Meters – School buildings" in Schedule 4 and column "FTE" in Schedule 7 ("subject matter information") both prescribed by Alberta Education of the Calgary Board of Education (the "Entity") for the years ended August 31, 2020 and 2019.

### *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 years ended August 31, 2020 and 2019 is prepared, in all material respects, in accordance 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

November 24, 2020  
Calgary, Canada

**CALGARY BOARD OF EDUCATION  
CONSOLIDATED STATEMENT OF OPERATIONS  
FOR THE YEARS ENDED AUGUST 31  
(in thousands)**

		<u>Budget (Note 23)</u>	<u>Actuals</u>	
		<u>2020</u>	<u>2020</u>	<u>2019</u>
<b>Revenues</b>	(Sch 3)			
Government of Alberta		\$ 1,255,521	\$ 1,246,391	\$ 1,293,529
Nations		2,990	2,088	2,698
Other sales and services		20,298	24,019	28,874
Fees	(Note 14)	49,157	31,512	43,627
Investment income		3,401	3,054	3,837
Donations and other contributions		10,086	11,160	12,060
Other revenue		4,822	4,786	5,368
<b>Total revenues</b>		<u>\$ 1,346,275</u>	<u>\$ 1,323,010</u>	<u>\$ 1,389,993</u>
<b>Expenses</b>	(Sch 3)			
Instruction: grades 1-12		\$ 1,046,699	\$ 995,483	\$ 1,048,639
Instruction: early childhood services		43,078	42,012	44,354
Board and system administration		48,988	44,383	48,054
Transportation		50,537	42,278	52,632
Plant operations and maintenance	(Sch 4)	160,026	161,222	164,197
External services		31,223	26,110	32,898
<b>Total expenses</b>		<u>\$ 1,380,551</u>	<u>\$ 1,311,488</u>	<u>\$ 1,390,774</u>
<b>Annual surplus (deficit)</b>		<u>(34,276)</u>	<u>11,522</u>	<u>(781)</u>
<b>Accumulated surplus at beginning of year</b>		<u>\$ 212,282</u>	<u>\$ 212,282</u>	<u>\$ 213,063</u>
<b>Accumulated surplus at end of year</b>		<u>\$ 178,006</u>	<u>\$ 223,804</u>	<u>\$ 212,282</u>

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

**CALGARY BOARD OF EDUCATION  
CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT AUGUST 31, 2020, WITH COMPARATIVE INFORMATION FOR 2019  
(in thousands)**

		<u>2020</u>	<u>2019</u>
<b>Financial assets</b>			
Cash and cash equivalents	(Sch 5; Note 3)	\$ 158,692	\$ 136,522
Accounts receivable (net after allowances)	(Note 4)	48,490	40,818
Portfolio investments	(Sch 5)		
Operating		14,255	13,899
Endowment		8,146	7,436
<b>Total financial assets</b>		<b>\$ 229,583</b>	<b>\$ 198,675</b>
<b>Liabilities</b>			
Unspent deferred contributions	(Sch 2)	52,003	16,939
Accounts payable and accrued liabilities	(Note 7)	89,902	111,474
Employee future benefits	(Note 8)	25,456	24,833
Environmental liabilities	(Note 9)	2,127	327
Debt			
Supported: debentures	(Note 10)	-	232
Unsupported: capital leases	(Note 11)	13,584	13,250
<b>Total liabilities, excluding spent deferred capital contributions</b>		<b>\$ 183,072</b>	<b>\$ 167,055</b>
<b>Net financial assets</b>		<b>\$ 46,511</b>	<b>\$ 31,620</b>
<b>Non-financial assets</b>			
Tangible capital assets	(Sch 6)	1,319,122	1,315,467
Inventory	(Note 5)	1,389	-
Prepaid expenses		21,085	14,066
<b>Total non-financial assets</b>		<b>\$ 1,341,596</b>	<b>\$ 1,329,533</b>
<b>Net assets before spent deferred capital</b>		<b>1,388,107</b>	<b>1,361,153</b>
Spent deferred capital contributions	(Sch 2)	1,163,090	1,147,873
<b>Net assets</b>	(Note 12)	<b>\$ 225,017</b>	<b>\$ 213,280</b>
Accumulated surplus	(Sch 1)	223,804	212,282
Accumulated remeasurement gains and losses		1,213	998
		<b>\$ 225,017</b>	<b>\$ 213,280</b>
Economic dependence	(Note 1)		
Contractual rights	(Note 6)		
Contractual obligations	(Note 16)		
Contingent liabilities	(Note 16)		
Subsequent events	(Note 21)		

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

Approved by:

\_\_\_\_\_  
Marilyn Dennis, Chair of Board of Trustees

\_\_\_\_\_  
Date Signed

**CALGARY BOARD OF EDUCATION  
CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED AUGUST 31, 2020, WITH COMPARATIVE INFORMATION FOR 2019  
(in thousands)**

	<u>2020</u>	<u>2019</u>
<b>Cash flows from:</b>		
<b>Operating transactions</b>		
Annual surplus (deficit)	\$ 11,522	\$ (781)
Add (deduct) items not affecting cash:		
Amortization of tangible capital assets	75,771	73,000
Net gain on disposal of tangible capital assets	(1,116)	(110)
Disposal of supported tangible capital assets	2	-
Spent deferred capital revenue	(47,600)	(48,754)
Changes in:		
Accounts receivable	(7,672)	3,805
Prepaid expenses	(7,019)	2,236
Inventory	(1,389)	-
Accounts payable and accrued liabilities	(21,572)	(4,933)
Unspent deferred contributions	35,064	29,275
Environmental Liabilities	1,800	-
Employee future benefits	623	(899)
<b>Cash flows from operating transactions</b>	<u>\$ 38,414</u>	<u>\$ 52,839</u>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(34,575)	(80,035)
Net proceeds from disposal of unsupported tangible capital assets	1,121	110
<b>Cash flows used in capital transactions</b>	<u>\$ (33,454)</u>	<u>\$ (79,925)</u>
<b>Investing transactions</b>		
Purchase of portfolio investments	(3,595)	(4,099)
Proceeds on sale of portfolio investments	2,529	3,281
Change in unrealized gains	215	201
<b>Cash flows used in investing transactions</b>	<u>\$ (851)</u>	<u>\$ (617)</u>
<b>Financing transactions</b>		
Increase in spent deferred capital contributions	20,487	24,718
Debt repayments	(232)	(296)
Repayment of capital leases	(2,194)	(1,944)
<b>Cash flows from financing transactions</b>	<u>\$ 18,061</u>	<u>\$ 22,478</u>
<b>(Decrease) increase in cash and cash equivalents</b>	<u>22,170</u>	<u>(5,225)</u>
Cash and cash equivalents, beginning of year	<u>136,522</u>	<u>141,747</u>
<b>Cash and cash equivalents, end of year</b>	<u>\$ 158,692</u>	<u>\$ 136,522</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, 2020, WITH COMPARATIVE INFORMATION FOR 2019  
(in thousands)**

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	<u>2020</u>	<u>2019</u>
Unrealized gains attributable to:		
Portfolio investments	\$ 200	\$ -
Foreign currency translation	15	201
Net remeasurement gain for the year	<u>215</u>	<u>201</u>
<b>Accumulated remeasurement gains, beginning of year</b>	<b>998</b>	<b>797</b>
<b>Accumulated remeasurement gains, end of year</b>	<b><u>\$ 1,213</u></b>	<b><u>\$ 998</u></b>

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

**CALGARY BOARD OF EDUCATION  
CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS  
FOR THE YEAR ENDED AUGUST 31, 2020, WITH COMPARATIVE INFORMATION FOR 2019  
(in thousands)**

	Budget (Note 23)	Actuals	
	2020	2020	2019
<b>Annual surplus (deficit)</b>	<u>\$ (34,276)</u>	<u>\$ 11,522</u>	<u>\$ (781)</u>
Changes in tangible capital assets			
Acquisition of tangible capital assets	\$ (18,161)	\$ (79,433)	\$ (82,396)
Amortization of tangible capital assets	28,161	75,771	73,000
Net gain on disposal of tangible capital assets	-	(1,116)	(110)
Net proceeds from disposal of unsupported capital assets	-	1,121	110
Disposal of supported tangible capital assets	-	2	-
<b>Total changes in tangible capital assets</b>	<u>\$ 10,000</u>	<u>\$ (3,655)</u>	<u>\$ (9,396)</u>
Acquisition of inventory of supplies	-	(1,389)	-
(Increase)/Decrease in prepaid expenses	-	(7,019)	2,236
Net remeasurement gains	-	215	201
Change in spent deferred capital contributions (Sch 2)	-	15,217	20,325
<b>Increase (decrease) in net financial assets</b>	<u>\$ (24,276)</u>	<u>\$ 14,891</u>	<u>\$ 12,585</u>
Net financial assets at beginning of year	31,620	31,620	19,035
<b>Net financial assets at end of year</b>	<u>\$ 7,344</u>	<u>\$ 46,511</u>	<u>\$ 31,620</u>

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, 2020, WITH COMPARATIVE INFORMATION FOR 2019  
(in thousands)**

	NET ASSETS	ACCUMULATED REMEASUREMENT GAINS (LOSSES)	ACCUMULATED OPERATING SURPLUS	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
							TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES
<b>Balance at August 31, 2019</b>	<b>\$ 210,583</b>	<b>\$ 998</b>	<b>\$ 209,585</b>	<b>\$ 165,989</b>	<b>\$ 4,714</b>	<b>\$ -</b>	<b>\$ 22,995</b>	<b>\$ 15,887</b>
Prior period adjustments:	2,697	-	2,697	(11,069)	-	-	807	12,959
<b>Adjusted Balance, August 31, 2019</b>	<b>\$ 213,280</b>	<b>\$ 998</b>	<b>\$ 212,282</b>	<b>\$ 154,920</b>	<b>\$ 4,714</b>	<b>\$ -</b>	<b>\$ 23,802</b>	<b>\$ 28,846</b>
Operating surplus (deficit)	11,522	-	11,522	-	-	11,522	-	-
Board funded tangible capital asset additions	-	-	-	16,615	-	(16,184)	-	(431)
Disposal of unsupported tangible capital assets	-	-	-	-	-	(920)	-	920
Net remeasurement gains (losses) for the year	215	215	-	-	-	-	-	-
Endowment expenses & disbursements	-	-	-	-	242	(242)	-	-
Amortization of tangible capital assets	-	-	-	(75,771)	-	75,771	-	-
Capital revenue recognized	-	-	-	47,600	-	(47,600)	-	-
Debt principal repayments (unsupported)	-	-	-	2,194	-	(2,194)	-	-
Additional capital debt or capital leases	-	-	-	(2,528)	-	2,528	-	-
Net transfers to operating reserves	-	-	-	-	-	(12,006)	12,006	-
Net transfers from operating reserves	-	-	-	-	-	6,846	(6,846)	-
Net transfers to capital reserves	-	-	-	-	-	(10,484)	-	10,484
Net transfers from capital reserves	-	-	-	-	-	5,478	-	(5,478)
Other Changes - Close Unrest Surplus	-	-	-	-	-	(12,515)	12,515	-
<b>Balance at August 31, 2020</b>	<b>\$ 225,017</b>	<b>\$ 1,213</b>	<b>\$ 223,804</b>	<b>\$ 143,030</b>	<b>\$ 4,956</b>	<b>\$ -</b>	<b>\$ 41,477</b>	<b>\$ 34,341</b>

	INTERNALLY RESTRICTED RESERVES BY PROGRAM									
	School & Instruction Related		Operations & Maintenance		Board & System Administration		Transportation		External Services	
	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves
<b>Balance at August 31, 2019</b>	<b>\$ 32,276</b>	<b>\$ 1,381</b>	<b>\$ -</b>	<b>\$ 12,458</b>	<b>\$ (9,281)</b>	<b>\$ 1,960</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 88</b>
Prior period adjustments:	807	-	-	12,959	-	-	-	-	-	-
<b>Adjusted Balance, August 31, 2019</b>	<b>\$ 33,083</b>	<b>\$ 1,381</b>	<b>\$ -</b>	<b>\$ 25,417</b>	<b>\$ (9,281)</b>	<b>\$ 1,960</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 88</b>
Board funded tangible capital asset additions	-	(431)	-	-	-	-	-	-	-	-
Disposal of unsupported tangible capital assets	-	-	-	920	-	-	-	-	-	-
Net transfers to operating reserves	10,305	-	-	-	181	-	1,520	-	-	-
Net transfers from operating reserves	(5,963)	-	-	-	(883)	-	-	-	-	-
Net transfers to capital reserves	-	580	-	8,643	-	1,261	-	-	-	-
Net transfers from capital reserves	-	(1,381)	-	(2,049)	-	(1,960)	-	-	-	(88)
Other Changes - Close Unrest Surplus	12,515	-	-	-	-	-	-	-	-	-
<b>Balance at August 31, 2020</b>	<b>\$ 49,940</b>	<b>\$ 149</b>	<b>\$ -</b>	<b>\$ 32,931</b>	<b>\$ (9,983)</b>	<b>\$ 1,261</b>	<b>\$ 1,520</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**CALGARY BOARD OF EDUCATION  
SCHEDULE 2 – CAPITAL REVENUE  
FOR THE YEAR ENDED AUGUST 31, 2020, WITH COMPARATIVE INFORMATION FOR 2019  
(in thousands)**

	Alberta Education				Alberta Infrastructure	Donations and grants	Other (Student Fees)	Total other sources	Total
	IMR	CMR	Others	Total Education					
<b>Deferred Operating Contributions (DOC)</b>									
Balance at Aug 31, 2019	\$ 4,599	\$ -	\$ 1,300	\$ 5,899	\$ -	\$ 1,034	\$ 59	\$ 1,093	\$ 6,992
Received during the year (excluding investment income)	37,483	-	12,143	49,626	-	634	-	634	50,260
Transfer to grant/donation revenue	(10,348)	-	(11,528)	(21,876)	-	(1,106)	-	(1,106)	(22,981)
Investment earnings									
Received during the year	260	-	-	260	-	-	-	-	260
Transferred directly to SDCC	(6,667)	-	-	(6,667)	-	-	-	-	(6,667)
Transferred to others: Re-purposed IMR	(15,000)	-	-	(15,000)	-	-	-	-	(15,000)
<b>DOC Closing balance at Aug 31, 2020</b>	<b>\$ 10,327</b>	<b>\$ -</b>	<b>\$ 1,915</b>	<b>\$ 12,242</b>	<b>\$ -</b>	<b>\$ 562</b>	<b>\$ 59</b>	<b>\$ 621</b>	<b>\$ 12,863</b>
<b>Unspent Deferred Capital Contributions (UDCC)</b>									
Balance at Aug 31, 2019	\$ -	\$ -	\$ -	\$ -	\$ 3,272	\$ -	\$ -	\$ -	\$ 3,272
Prior period adjustments	-	-	-	-	6,675	-	-	-	6,675
<b>Adjusted ending balance Aug. 31, 2019</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,947</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,947</b>
Received during the year (excluding investment income)	-	25,797	115	25,912	4,247	278	-	278	30,437
UDCC Receivable	-	11,056	-	11,056	1,279	-	-	-	12,335
Investment earnings									
Received during the year	-	34	-	34	-	-	-	-	34
Proceeds on disposition of supported capital assets	-	-	-	-	209	-	-	-	209
Transferred to SDCC	-	(2,747)	(224)	(2,971)	(10,573)	(278)	-	(278)	(13,822)
Transferred (to) from others: Playgrounds from AI to AE	-	-	109	109	(109)	-	-	-	-
<b>UDCC Closing balance at Aug 31, 2020</b>	<b>\$ -</b>	<b>\$ 34,140</b>	<b>\$ -</b>	<b>\$ 34,140</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,140</b>
<b>Total Unspent Deferred Contributions at Aug 31, 2020</b>	<b>\$ 10,327</b>	<b>\$ 34,140</b>	<b>\$ 1,915</b>	<b>\$ 46,382</b>	<b>\$ 5,000</b>	<b>\$ 562</b>	<b>\$ 59</b>	<b>\$ 621</b>	<b>\$ 52,003</b>
<b>Spent Deferred Capital Contributions (SDCC)</b>									
Balance at Aug 31, 2019	\$ 46,422	\$ -	\$ 2,825	\$ 49,247	\$ 1,109,596	\$ 3,008	\$ -	\$ 3,008	\$ 1,161,851
Prior period adjustments	-	-	-	-	(13,978)	-	-	-	(13,978)
<b>Adjusted ending balance Aug. 31, 2019</b>	<b>46,422</b>	<b>-</b>	<b>2,825</b>	<b>49,247</b>	<b>1,095,618</b>	<b>3,008</b>	<b>-</b>	<b>3,008</b>	<b>1,147,873</b>
Alberta Infrastructure managed projects					42,330				42,330
Transferred from DOC	6,667	-	-	6,667	-	-	-	-	6,667
Transferred from UDCC	-	2,747	224	2,971	10,573	278	-	278	13,822
Amounts recognized as revenue (Amortization of SDCC)	(2,789)	-	(200)	(2,989)	(44,382)	(229)	-	(229)	(47,600)
Disposal of supported capital assets	-	-	-	-	(2)	-	-	-	(2)
<b>SDCC Closing balance at Aug 31, 2020</b>	<b>\$ 50,300</b>	<b>\$ 2,747</b>	<b>\$ 2,849</b>	<b>\$ 55,896</b>	<b>\$ 1,104,137</b>	<b>\$ 3,057</b>	<b>\$ -</b>	<b>\$ 3,057</b>	<b>\$ 1,163,090</b>

**CALGARY BOARD OF EDUCATION  
SCHEDULE 3 – PROGRAM OF OPERATIONS  
FOR THE YEAR ENDED AUGUST 31, 2020, WITH COMPARATIVE INFORMATION FOR 2019  
(in thousands)**

REVENUES	Instruction		Plant Operations and Maintenance	Transportation	Board & System Administration	External Services	2020 TOTAL	2019 TOTAL
	ECS	Grades 1 - 12						
Alberta Education	\$ 45,300	\$ 969,789	\$ 104,086	\$ 36,089	\$ 43,144	\$ -	\$1,198,408	\$1,245,661
Alberta Infrastructure	-	-	47,497	-	-	-	47,497	46,886
Other - Government of Alberta	-	8	24	-	-	98	130	604
Federal Government and First Nations	-	1,313	-	-	13	762	2,088	2,698
Other Alberta school authorities	-	330	26	-	-	-	356	378
Fees	-	16,026	-	5,110	-	10,376	31,512	43,627
Sales of services and products	432	9,006	655	-	262	13,664	24,019	28,874
Investment income	-	886	-	-	2,168	-	3,054	3,837
Gifts and donations	-	9,209	229	-	-	-	9,438	9,536
Rental of facilities	-	-	1,362	-	364	1,367	3,093	4,211
Fundraising	-	1,722	-	-	-	-	1,722	2,524
Gains on disposal of tangible capital assets	-	-	1,116	-	-	-	1,116	110
Other revenue	-	537	-	-	-	40	577	1,047
<b>TOTAL REVENUES</b>	<b>\$ 45,732</b>	<b>\$ 1,008,826</b>	<b>\$ 154,995</b>	<b>\$ 41,199</b>	<b>\$ 45,951</b>	<b>\$ 26,307</b>	<b>\$1,323,010</b>	<b>\$1,389,993</b>
<b>EXPENSES</b>								
Certificated salaries	25,485	623,585	-	-	1,070	6,560	656,700	675,065
Certificated benefits	3,068	139,703	-	-	183	721	143,675	144,981
Non-certificated salaries and wages	9,756	108,710	47,025	923	15,767	10,865	193,046	210,474
Non-certificated benefits	2,528	27,176	11,637	216	3,162	2,549	47,268	49,556
<b>SUB - TOTAL</b>	<b>40,837</b>	<b>899,174</b>	<b>58,662</b>	<b>1,139</b>	<b>20,182</b>	<b>20,695</b>	<b>1,040,689</b>	<b>1,080,076</b>
Services, contracts and supplies	1,175	74,780	48,046	39,586	20,308	2,553	186,448	232,236
Amortization of supported tangible capital assets	-	253	47,347	-	-	-	47,600	46,057
Amortization of unsupported tangible capital assets	-	17,615	6,768	-	3,730	58	28,171	26,943
Supported interest on capital debt	-	-	24	-	-	-	24	52
Unsupported interest on capital debt	-	-	375	-	27	-	402	411
Other interest and finance charges	-	503	-	328	31	314	1,176	863
Other expense	-	3,158	-	1,225	105	2,490	6,978	4,136
<b>TOTAL EXPENSES</b>	<b>42,012</b>	<b>995,483</b>	<b>161,222</b>	<b>42,278</b>	<b>44,383</b>	<b>26,110</b>	<b>1,311,488</b>	<b>1,390,774</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 3,720</b>	<b>\$ 13,343</b>	<b>\$ (6,227)</b>	<b>\$ (1,079)</b>	<b>\$ 1,568</b>	<b>\$ 197</b>	<b>\$ 11,522</b>	<b>\$ (781)</b>

**CALGARY BOARD OF EDUCATION  
SCHEDULE 4 – PLANT, OPERATIONS AND MAINTENANCE EXPENSES  
FOR THE YEAR ENDED AUGUST 31, 2020, WITH COMPARATIVE INFORMATION FOR 2019  
(in thousands)**

EXPENSES	Custodial	Maintenance	Utilities and Telecom	Expensed IMR, Modulars, Relocation & Lease Payments	Facility Planning & Operations Administration	Unsupported Amortization & Other Expenses	Supported Capital & Debt Services	2020 Total Operating and Maintenance	2019 Total Operating and Maintenance
Uncertificated salaries and wages	\$ 30,714	\$ 10,429	\$ -	\$ 1,835	\$ 4,045	\$ -	\$ -	\$ 47,023	\$ 48,212
Uncertificated benefits	8,401	2,409		306	521	-	-	11,637	11,309
<b>Sub-total Remuneration</b>	39,115	12,838		2,141	4,566	-	-	58,662	59,521
Supplies and services	5,573	4,708	-	8,214	2,595	-	-	21,090	24,853
Electricity	-	-	10,501	-	-	-	-	10,501	9,833
Natural gas/heating fuel	-	-	4,348	-	-	-	-	4,348	6,376
Sewer and water	-	-	2,044	-	-	-	-	2,044	2,638
Telecommunications	-	-	613	-	-	-	-	613	313
Insurance	-	-	-	-	6,326	-	-	6,326	4,911
ASAP maintenance & renewal payments	-	-	-	-	-	-	3,124	3,124	2,634
<b>Amortization of tangible capital assets</b>									
Supported	-	-	-	-	-	-	47,347	47,347	46,057
Unsupported	-	-	-	-	-	6,768	-	6,768	6,642
<b>Total Amortization</b>						6,768	47,347	54,115	52,699
<b>Interest on capital debt</b>									
Supported	-	-	-	-	-	-	24	24	52
Unsupported	-	-	-	-	-	375	-	375	367
Lease payments for facilities	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 44,688</b>	<b>\$ 17,546</b>	<b>\$ 17,506</b>	<b>\$ 10,355</b>	<b>\$ 13,487</b>	<b>\$ 7,143</b>	<b>\$ 50,495</b>	<b>\$ 161,222</b>	<b>\$ 164,197</b>

SQUARE METRES	2020	2019
School buildings	1,500,514	1,500,514
Non school buildings	58,103	58,767

**CALGARY BOARD OF EDUCATION  
SCHEDULE 5 – CASH AND PORTFOLIO INVESTMENTS  
AS AT AUGUST 31, 2020, WITH COMPARATIVE INFORMATION FOR 2019  
(in thousands)**

Cash and cash equivalents	2020			2019
	Average Effective (Market) Yield	Cost	Amortized Cost	Amortized Cost
Cash	1.62%	\$ 157,821	\$ 157,821	\$ 135,660
Cash equivalents	1.30%	871	871	862
<b>Total cash and cash equivalents</b>		<b>\$ 158,692</b>	<b>\$ 158,692</b>	<b>\$ 136,522</b>

Portfolio Investments	2020			2019	
	Average Effective (Market) Yield	Cost	Fair Value	Balance	Balance
<b>Interest-bearing securities</b>					
Deposits and short-term securities	2.02%	\$ 14,255	\$ 14,255	\$ 14,255	\$ 13,899
<b>Equities</b>					
Pooled investment funds	1.24%	6,030	8,146	8,146	7,436
<b>Total portfolio investments</b>	<b>1.74%</b>	<b>\$ 20,285</b>	<b>\$ 22,401</b>	<b>\$ 22,401</b>	<b>\$ 21,335</b>

Portfolio investments	2020	2019
<b>Operating</b>		
Cost	\$ 14,255	\$ 13,899
<b>Endowments</b>		
Cost	6,030	5,519
Unrealized gains and losses	2,116	1,917
<b>Total portfolio investments</b>	<b>\$ 22,401</b>	<b>\$ 21,335</b>

The following represents the maturity structure for interest-bearing securities:

	2020	2019
Under 1 year	16%	0%
1 to 5 years	84%	100%
6 to 10 years	0%	0%
	<b>100%</b>	<b>100%</b>

**CALGARY BOARD OF EDUCATION  
SCHEDULE 6 – TANGIBLE CAPITAL ASSETS  
FOR THE YEAR ENDED AUGUST 31, 2020, WITH COMPARATIVE INFORMATION FOR 2019  
(in thousands)**

	2020						2019
	Land	Construction In Progress <sup>(1)</sup>	Buildings <sup>(2)</sup>	Equipment	Vehicles	Computer Hardware & Software	Total
Estimated useful life			10-50 Years	5-15 Years	5-10 Years	3-5 Years	
<b>Historical cost</b>							
Beginning of year	\$ 2,711	\$ 14,703	\$ 1,798,199	\$ 199,105	\$ 10,385	\$ 180,386	\$ 2,205,489
Additions	-	34,575	44,858	-	-	-	79,433
Transfers in (out)	-	(40,400)	23,153	5,428	679	11,140	-
Less disposals including write-offs	(1)	-	(128)	(47)	-	(143)	(319)
Historical cost, August 31, 2020	\$ 2,710	\$ 8,878	\$ 1,866,082	\$ 204,486	\$ 11,064	\$ 191,383	\$ 2,284,603
<b>Accumulated amortization</b>							
Beginning of year	\$ -	\$ -	\$ 617,891	\$ 122,642	\$ 8,022	\$ 136,861	\$ 885,416
Prior period adjustments	-	-	-	4,605	-	-	4,605
Amortization	-	-	46,642	11,044	570	17,515	75,771
Less disposals including write-offs	-	-	(128)	(40)	-	(143)	(311)
Accumulated amortization, August 31, 2020	\$ -	\$ -	\$ 664,405	\$ 138,251	\$ 8,592	\$ 154,233	\$ 965,481
<b>Net Book Value at August 31, 2020</b>	<b>\$ 2,710</b>	<b>\$ 8,878</b>	<b>\$ 1,201,677</b>	<b>\$ 66,235</b>	<b>\$ 2,472</b>	<b>\$ 37,150</b>	<b>\$ 1,319,122</b>
Net Book Value at August 31, 2019	\$ 2,711	\$ 14,701	\$ 1,180,308	\$ 71,858	\$ 2,364	\$ 43,525	\$ 1,315,467
			2020	2019			
Total cost of assets under capital lease			\$ 47,664	\$ 45,135			
Total amortization of assets under capital lease			\$ 22,279	\$ 20,211			

Assets under capital lease includes buildings with a total cost of \$47,664 (2019 - \$45,135) and accumulated amortization of \$22,279 (2019 - \$20,211)

(1) Work in Progress includes three new schools with accumulated costs of \$42,330, expected to be open on September 1, 2020.

(2) Buildings include leasehold improvements with a total cost of \$0 and accumulated amortization of \$0 as well as site improvements with a total cost of \$ 118,514 and accumulated amortization of \$22,723.

**CALGARY BOARD OF EDUCATION  
SCHEDULE 7 – REMUNERATION  
FOR THE YEAR ENDED AUGUST 31, 2020**

<b>Board Members:</b>	<b>FTE</b>	<b>Remuneration</b>	<b>Benefits</b>	<b>Allowances</b>	<b>Performance Bonuses</b>	<b>ERIP's / Other Paid</b>	<b>Other Accrued Benefits (1)</b>	<b>Expenses</b>
Marilyn Dennis, Chair	1.00	\$ 55,000	\$2,946	\$8,600	-	-	\$5,192	\$4,357
Althea Adams, Vice Chair	1.00	50,000	2,873	8,600	-	-	5,192	2,713
Trina Hurdman	1.00	45,000	2,550	8,600	-	-	22,500	3,286
Julie Hrdlicka	1.00	45,000	2,613	8,600	-	-	22,500	2,415
Lisa Davis	0.41	18,346	1,045	3,507	-	-	-	1,976
Richard Hehr	1.00	45,000	-	8,600	-	-	5,192	2,826
Mike Bradshaw	1.00	45,000	2,613	8,600	-	-	5,192	2,124
					-	-		
<b>Subtotal</b>	<b>6.41</b>	<b>\$ 303,346</b>	<b>\$ 14,640</b>	<b>\$ 55,107</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,768</b>	<b>\$ 19,697</b>
Christopher Usih, Chief Superintendent	1.00	\$ 261,023	\$ 41,897	\$ 6,000	-	-	\$ 65,445	\$ 3,094
Brad Grundy, Treasurer	1.00	240,815	18,341	8,031	-	-	68,990	6,200
Patricia Minor, Secretary	1.00	144,966	15,291	-	-	-	-	-
Superintendents, Certificated	2.26	503,229	173,014	13,212	-	550,675	110,855	4,984
Superintendents, Non Certificated	4.00	895,565	67,406	32,095	-	-	167,640	7,324
<b>Certificated</b>		<b>655,935,748</b>	<b>142,512,615</b>	<b>-</b>	<b>-</b>	<b>201,287</b>		
School based	6,659							
Non-School based	120							
<b>Non-certificated</b>		<b>191,461,308</b>	<b>44,752,465</b>	<b>-</b>	<b>-</b>	<b>2,002,227</b>		
Instructional	1,945							
Plant Operations & Maintenance	706							
Transportation	14							
Other	390							
<b>TOTALS</b>	<b>9,850</b>	<b>\$849,746,000</b>	<b>\$187,595,669</b>	<b>\$ 114,445</b>	<b>\$ -</b>	<b>\$ 2,754,189</b>	<b>\$ 478,698</b>	<b>\$ 41,299</b>

(1) Other Accrued Unpaid Benefits Include: Retirement Accruals for trustees and untaken vacation pay and supplemental pension expenses for employees

**CALGARY BOARD OF EDUCATION  
SCHEDULE 7 – REMUNERATION  
FOR THE YEAR ENDED AUGUST 31, 2020**

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**Notes for Trustees**

<sup>1</sup> **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.

<sup>2</sup> **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 basic honorarium) in regular payments.

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

<sup>6</sup> **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**

<sup>1</sup> **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's/Other as described below. Remuneration reported is on an accrual basis and differs from cash paid in the year.

<sup>2</sup> **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 is accessible on Extranet. Individual employee contributions, such as to the Superintendent, can be estimated by using the following formula:

$$E = D * ER \text{ rate } * (\text{subject to ATRF Maximum contributions}) \text{ where}$$

D = Salary updated to plan members files  
ER rate (2019) – 11.29%

The ATRF Board has reduced teacher and employer/government contribution rates for the Teachers' Pension Plan (TPP) and the Private School Teachers' Pension Plan (PSTPP). The effective rate is 11.29%.

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

<sup>3</sup> **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 is certificated school-based employee allowances outlined in collective agreements (these are included in remuneration).

<sup>4</sup> **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.

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

<sup>6</sup> **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.

<sup>7</sup> **Other Accrued Unpaid Benefits** includes untaken vacation pay and supplemental pension expenses accrued up to August 31, 2020.

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**1. NATURE OF OPERATIONS**

The Calgary Board of Education (the “Corporation”), is an independent legal entity with an 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”. 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.

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 educational services for all instructional programs ranging from Kindergarten through Grade 12 to the Province of Alberta, and is principally funded by the Province of Alberta (the “Province”) through the Alberta Ministry of 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.

**(b) Basis of Financial Reporting**

**Valuation of Financial Assets and Liabilities**

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



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**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

<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 accrued liabilities	Amortized cost
Debt	Amortized cost

**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 of cash on hand and demand deposits. Cash equivalents are short-term, highly liquid, investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. Cash equivalents have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term commitments rather than for investment purposes.

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.

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 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.

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**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

Other financial assets

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

**Liabilities**

Liabilities are present 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 accrued liabilities

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

Deferred contributions

Deferred revenue includes contributions received for operations which have stipulations that meet the definition of a liability per *PS3200*. These contributions are recognized by the Corporation once it has met all eligibility criteria to receive the contributions. When stipulations are met, deferred revenue is 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 also includes contributions for capital expenditures, unexpended and expended:

- Unspent Deferred Capital Contributions (“UDCC”)  
Unexpended Deferred Capital Revenue 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 also have stipulations that meet the definition of a liability per *PS 3200* when expended. The majority of these funds are from the Province of Alberta.
- Spent Deferred Capital Contribution (“SDCC”)  
Spent Deferred Capital Contributions represent externally restricted supported capital funds that have been expended 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 use the asset in a prescribed manner over the life of the associated asset.

Pensions and employee future benefits

Alberta Teachers’ Retirement Fund (“ATRF”)

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

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**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

*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 to 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 per cent 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 a number of 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 future benefits cost is actuarially determined using the projected unit credit method pro-rata on service and using management’s best estimate of expected salary escalation, termination and retirement rates and mortality. The discount rate used to measure obligations is based on the internal cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (“EARSLS”) of active employees covered under the plan. The EARSLS for employees of the Corporation is 12 years. The most recent valuation of the obligation was performed on August 31, 2020. 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.

Environmental Liabilities

A liability for remediation of contaminated sites from operations may be due to unexpected events resulting in contamination, is recognized net of any expected recoveries, when all of the following criteria are met:

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

The Corporation recognizes the fair value of an asset retirement obligations (“ARO”) in the period in which it incurs a legal obligation associated with the retirement of certain buildings and related assets. Certain building assets may contain asbestos or other contamination. Although any contamination is appropriately contained in accordance with environmental regulations, it is the Corporation’s practice too, if necessary, remediate any contamination upon disposal of a tangible capital building asset. The Corporation recognizes an ARO only when the related assets have been approved by the Board of Trustees for disposition and when the fair value of the liability can be reasonably determined.

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**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

Environmental Liabilities (continued)

The estimated fair value of the ARO is capitalized as part of the related long-lived asset and accreted on the same basis as the underlying asset. The ARO provision is adjusted for the passage of time, which is recognized as accretion expense, and for revisions to the timing or the amount of the estimated liability. Actual costs incurred are charged against the asset retirement obligation to the extent of the liability recorded. Differences between the actual costs incurred and the liability are recognized in the Consolidated Statement of Operations when remediation is completed.

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.

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.

Donated tangible capital assets are recorded at their fair market value at the date of donation, except in circumstances where fair value cannot be reasonably determined, when they are then recognized at nominal value. Transfers of tangible capital assets from related parties are recorded at original cost less accumulated amortization.

Construction in progress is 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 which are paid for directly by the Province of Alberta on behalf of the Corporation are recorded by the Corporation at fair market value when title has 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, less residual value, 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. 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

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**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

Assets

The standard (PS 3210) provides guidance for applying the definition of assets set out in PS 1000 Financial Statement concepts, and establishes general disclosure standards for assets. Under this standard, for unrecognized assets, disclosing major categories may provide additional resources available to the school jurisdiction. Additionally, information about the major categories of assets that are not recognized is disclosed in the notes to the consolidated financial statements. When an asset is not recognized because a reasonable estimate of the amount involved cannot be made, the reasons for this are disclosed.

Capital 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.

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.

Inventory

Inventories are valued at the lower of cost and net realizable value. Cost is determined on a first-in, first-out basis.

Net Financial Assets

Consistent with Alberta Education financial reporting guidelines for the year ended August 31, 2020, the Corporation excludes spent deferred capital contributions (SDCC) from the calculation of net financial assets.

**Operating and capital reserves**

Certain amounts are internally or externally restricted for future operating or capital purposes. Transfers to and from reserves are recorded when approved by the Board of Trustees. Capital reserves are restricted to capital purposes and may only be used for operating purposes with approval by the Minister of Education. Reserves are disclosed in the Schedule of Net Assets.

**Trust funds under administration**

Trust funds and their related operations administered by the Corporation are not included in the consolidated financial statements as they are not controlled by the Corporation. Disclosure for trust funds under administration are detailed in Note 18.

**Revenue recognition**

Revenues are recorded on an accrual basis. Instruction and support allocations are recognized in the year to which they relate. Fees for services related to courses and programs are recognized as revenue when such courses and programs are delivered.

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

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**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Revenue recognition (continued)**

Eligibility criteria are criteria that the Corporation has to meet in order 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.

**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:

- **Instruction: grades 1 – 12.** The provision of grades 1-12 instructional services that fall under the basic public education mandate.
- **Instruction: early childhood services.** The delivery of basic public education to ECS (early childhood services) students.
- **Plant operations and maintenance.** The operation and maintenance of all school buildings and maintenance shop facilities.
- **Transportation.** The provision of regular and special education bus services (to/from school), whether contracted or board operated, including transportation facilities.
- **Board and system administration.** The provision of board governance and system-focused office administration.
- **External services.** All projects, activities, and services offered outside the public education mandate for ECS children and students in Grades 1-12. Services offered beyond the mandate for public education 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 cost or 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 the performance of it on a fair value basis. These are initially recognized at cost and subsequently carried at fair value. Unrealized changes in fair value are recognized into the Consolidated Statement of Remeasurement Gains and Losses until they are realized and de-recognized, when they are transferred to the 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 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.

*Recent developments and impact on estimation uncertainty:*

In January 2020, the World Health Organization declared the Novel Coronavirus ("COVID-19") outbreak a global health emergency and on March 11, 2020, it was declared a global pandemic. This has resulted in governments worldwide, including the Canadian and Alberta governments, enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods, closures of nonessential businesses, and physical distancing, have caused material disruption to businesses worldwide, resulting in an economic slowdown.

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**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Measurement uncertainty (continued)**

While the disruption caused by COVID-19 is currently expected to be temporary, there is considerable uncertainty around its duration. The COVID-19 pandemic presents uncertainty over future cash flows, may cause significant changes to the Corporation's assets or liabilities and may have a significant impact on its future operations. The COVID-19 pandemic has resulted in decreased funding as a result of a reallocation of federal funding to fight COVID -19 as well as many new expenses. Any related financial impact of COVID-19 on the Corporation or broader economic influences in future periods cannot be reasonably estimated at this time.

As at the reporting date, the Corporation has determined that COVID-19 has had no impact on its accounting policies, contracts or lease agreements, the assessment of provisions and contingent liabilities, or the timing of revenue recognition. The Corporation has not assessed any impairment that needs to be recognized on its tangible capital assets at August 31, 2020, as it continues to use these assets now that operations have resumed subsequent to year-end. The Corporation continues to manage liquidity risk by forecasting and assessing cash flow requirements on an ongoing basis. As of August 31, 2020, the Corporation continues to meet its contractual obligations within normal payment terms and the Corporation's exposure to credit risk remains largely unchanged.

**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 June 2019. The budget was amended in January 2020 and accepted by the Board of Trustees.

**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 6).

**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**

By definition, 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).

**Restructuring transactions**

By definition, (i) a restructuring transaction is a transfer of an integrated set of assets and/or liabilities, together with the related program or operating responsibilities without consideration based primarily on the fair value of the individual assets and individual liabilities transferred; (ii) the net effect of a restructuring transaction should be recognized as revenue or as an expense by entities involved; (iii) a recipient should recognize individual assets and liabilities received in a restructuring transaction at their carrying value amount with applicable adjustments at the restructuring date; (iv) a transferor and a recipient should not restate their financial position or results of operations; and (v) a transferor and a recipient should disclose sufficient information to enable users to assess the nature and financial effects of a restructuring transaction on their financial position and operations. The Corporation adopted this accounting standard prospectively as of September 1, 2017. The adoption of this standard did not have a significant effect on the consolidated financial statements of the Corporation.



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**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Asset retirement obligations**

In August 2018, the Public Sector Accounting Board issued this accounting standard that addresses the reporting of legal obligations associated with the retirement of tangible capital assets. This new standard takes effect for annual reporting periods beginning on or after April 1, 2022, with earlier adoption permitted. Alberta Education has indicated that school jurisdictions, including the Corporation, will adopt this new standard as of September 1, 2022.

Management is currently evaluating the impact of this standard on the consolidated financial statements of the Corporation.

**3. CASH AND CASH EQUIVALENTS**

	2020		2019	
	Effective Market Yield	Amortized cost	Effective Market Yield	Amortized cost
Bank balances <sup>(1)</sup>	1.62	\$ 158,007	2.24	\$ 136,564
Outstanding cheques		(186)		(904)
Cash equivalents (GIC)	1.30	871	1.30	862
<b>Total cash and equivalents</b>		<b>\$ 158,692</b>		<b>\$ 136,522</b>

<sup>(1)</sup> Includes cash balances restricted for EducationMatters in the amount of \$212 (2019 - \$167).

**General operating and other bank indebtedness**

The Corporation maintains a line of credit to a maximum of \$44,600 (2019 - \$44,600) with a 2.45% (2019 – 3.95%) borrowing rate per annum that has been negotiated with its banker for general operating purposes. The line of credit is secured against the Corporation's accounts receivable. At August 31, 2020, no amount has been drawn against the Corporation's general operating line of credit (2019 - \$nil).

**Supplementary cash flow information**

For the year ended August 31, 2020, cash interest paid on school building debenture debt and other debt amounted to \$24 (2019 - \$52) and cash interest earned (both operating and capital) and dividends received on investments totalled \$2,513 (2019 - \$2,550).

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**4. ACCOUNTS RECEIVABLE**

	2020			2019
	Gross amount	Allowance for doubtful accounts	Net realizable value	Net realizable value
Alberta Infrastructure - Capital	\$ 26,553	\$ -	\$ 26,553	\$ 32,141
Alberta Infrastructure - CMR	11,056	-	11,056	-
Fees	14,311	(10,496)	3,815	1,963
Insurance Claims	1,803	-	1,803	1,136
Municipalities	1,605	-	1,605	1,932
First Nations	1,147	-	1,147	53
Other	1,358	(296)	1,062	547
Federal government	828	-	828	1,408
Alberta Education - Grants	208	-	208	852
Alberta Education - Substitute	142	-	142	287
Post-secondary institutions	123	-	123	3
Other Alberta school jurisdictions	73	-	73	168
Other Government of Alberta ministries	13	-	13	46
Foundations	2	-	2	2
Alberta Health Services	60	-	60	-
Alberta Treasury Board and Finance	-	-	-	280
	<b>\$ 59,282</b>	<b>\$ (10,792)</b>	<b>\$ 48,490</b>	<b>\$ 40,818</b>

**5. INVENTORY**

	2020	2019
Masks	\$ 1,232	\$ -
Face Shields	81	-
Thermometers	58	-
Hand Sanitizer	13	-
Disinfectants and cleaners	5	-
<b>Total</b>	<b>\$ 1,389</b>	<b>\$ -</b>

In response to the COVID-19 pandemic, the Province provided additional resources to schools which included a \$1,389 investment in PPE inventory (2019 - \$nil). The inventory was distributed to schools in the 2020-21 school year.

**6. CONTRACTUAL RIGHTS**

	2020	2019
Contractual rights from operating leases	\$ 310	\$ 310
Contractual rights from Alberta Infrastructure	47,870	49,547
<b>Total</b>	<b>\$ 47,180</b>	<b>\$ 49,857</b>

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**7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<u>2020</u>	<u>2019</u>
Other trade payables and accrued liabilities	\$ 32,870	\$ 48,612
Salaries and benefit costs	25,524	27,633
Accrued vacation liability	7,996	7,254
Federal Government	981	808
Post-Secondary Institutions	-	72
Alberta Capital Finance Authority	-	35
Other Alberta school jurisdictions	-	6
Alberta Health Services	19	-
Other Government of Alberta ministries	623	699
Unearned Revenue		
School generated funds, including fees (Note 15)	12,927	14,308
Other fee revenue not collected at school level	8,863	12,047
Unearned rental revenue	99	-
	<u>\$ 89,902</u>	<u>\$ 111,474</u>

**8. EMPLOYEE FUTURE BENEFITS**

**(a) Employee Future Benefits Schedule**

	<u>2020</u>	<u>2019</u>
Supplemental executive retirement program	\$ 294	\$ 290
Supplementary retirement plan	109	170
Post retirement and post-employment benefit plans	25,053	24,373
	<u>\$ 25,456</u>	<u>\$ 24,833</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 \$51 (2019 - \$44).

The net pension expense for SERP was \$128 (2019 - \$154). The total liability for the SERP on August 31, 2020, was \$294 (2019 - \$290).

**(c) Supplementary Retirement Plan (SRP)**

The total liability for the SRP on August 31, 2020, was \$109 (2019 - \$170).

**(d) 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, 2020, and 2019:

	<u>2020</u>	<u>2019</u>
Liability for PRB/PEB, beginning of year	\$ 24,373	\$ 24,747
Current service cost	1,324	1,130
Interest cost	1,350	1,542
Benefits payments	(3,358)	(4,154)
Amortization of net actuarial losses	1,364	1,108
Liability for PRB/PEB, end of year	<u>\$ 25,053</u>	<u>\$ 24,373</u>

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**8. EMPLOYEE FUTURE BENEFITS (continued)**

To date, \$25,053 (2019 – \$24,373) has been accrued in the Corporation’s consolidated financial statements as a liability for PRB/PEB.

Plan Funded Status

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

	<u>2020</u>	<u>2019</u>
Accrued benefit obligation, ending balance	\$ 36,389	\$ 33,810
Unamortized net actuarial losses	(11,336)	(9,437)
Liability for PRB/PEB, ending balance	<u>\$ 25,053</u>	<u>\$ 24,373</u>

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

Components of Net Periodic Post - Retirement Benefit Cost

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

	<u>2020</u>	<u>2019</u>
Current period service cost	\$ 1,324	\$ 1,130
Amortization of net actuarial gains(losses)	1,364	1,108
Benefit expenses	\$ 2,688	\$ 2,238
Benefit interest expenses	1,350	1,542
Total benefit expenses	<u>\$ 4,038</u>	<u>\$ 3,780</u>

The accrued benefit obligations for employee future benefit plans as of August 31, 2020, are based on actuarial valuations for accounting purposes as of August 31, 2020. 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>2020</u>	<u>2019</u>
Discount rate on accrued benefit obligation	3.40%	4.05%
Rate of Compensation increase	3.50%	3.50%
Supplemental Health Care (SHC) cost trend rate 5.75% for 3 years with grading by 0.25% per year to an ultimate rate of 5.0%	5.75%	5.75%
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 \$72,436 (2019 - \$73,326) and are included in these consolidated financial statements as revenue from the Government of Alberta and as certificated benefits expense. At August 31, 2020, the ATRF reported a surplus of \$3,448,098 (2019 - \$2,697,272).

**(g) Local Authorities Pension Plan (LAPP)**

The Corporation participates in the LAPP, which is a multi-employer pension plan and does not report on any unfunded liabilities. The service costs for the employees for the current year of \$16,788 (2019 - \$18,678) are included in these consolidated financial statements and comprise the Corporation’s costs of employer contributions. At December 31, 2019, the LAPP reported a surplus of \$7,913,261 (2018 – \$3,469,347).

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**8. EMPLOYEE FUTURE BENEFITS (continued)**

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 \$51 for the year ended August 31, 2020 (2019 - \$44).

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.

**(h) 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>2020</u>	<u>2019</u>
Supplemental Integrated Pension Plan (SiPP)	7	7
Supplementary Executive Retirement Program (SERP)	7	7
Supplementary Retirement Plan (SRP)	28	29
<b>Total</b>	<u>42</u>	<u>43</u>

**9. ENVIRONMENTAL LIABILITIES**

**Liability for contaminated sites**

	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ -	\$ -
Additional obligations recognized	1,800	-
Remediation work performed	-	-
<b>Balance, end of year</b>	<u>\$ 1,800</u>	<u>\$ -</u>

**Asset retirement obligations**

	<u>2020</u>	<u>2019</u>
Balance, beginning of year	\$ 327	\$ 327
Additional obligations recognized	-	-
Remediation work performed	-	-
<b>Balance, end of year</b>	<u>\$ 327</u>	<u>\$ 327</u>

An annual interest rate of 5.35% (2019 - 5.35%) is applicable to discounted expected cash flows for the calculation of the initial obligation and a rate of 3.7% (2019 – 3.7%) would be applicable for accretion of the obligation.

The Corporation monitors the utilization of assets in the normal course of operations. The Corporation has not recorded an asset retirement obligation for the estimated costs of restoring certain schools that may require remediation as the Corporation is unable to determine the value of the liability as all locations and types of contamination, if any, are unknown.

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**10. DEBENTURES AND OTHER SUPPORTED DEBT**

The debentures for the acquisition of school buildings were funded directly by Alberta Education (pre-1995). Those debentures were issued by Alberta Capital Finance Authority ("ACFA") for periods of 15, 20 or 25 years in those years prior to 1995 when the Corporation had local taxing authority, at fixed annual interest rates ranging from 7.38 per cent to 11.75 per cent, and matured at various dates to 2020. Balances at August 31, 2020, are \$nil (2019 - \$232) and have been repaid. All debenture principal and interest payments were fully guaranteed by the Province of Alberta.

**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 \$14,255 (2019 - \$13,899) (refer to Schedule 5) to retire the outstanding lease obligation as of August 31, 2020. As of August 31, 2020, capital lease obligations pertaining to the Corporation are as summarized below:

	<u>2020</u>	<u>2019</u>
Finance contracts, secured by certain building components at annual interest rates ranging from 2.17 per cent - 3.28 per cent, repayable in annual installments of \$566 including interest, maturing August 2021 through August 2023.	\$ 1,050	\$ 1,572
Finance contracts, secured by certain building components at annual interest rates ranging from 1.67 per cent - 3.28 per cent, repayable in annual installments of \$780 including interest, maturing August 2021 through August 2023.	4,088	4,753
Finance contracts, secured by certain building components at annual interest rates ranging from 1.67 per cent - 3.28 per cent, repayable in annual installments of \$458 including interest, maturing August 2021 through August 2024.	1,161	1,579
Finance contracts, secured by certain building components at annual interest rates ranging from 1.58 per cent - 3.28 per cent, repayable in annual installments of \$726 including interest, maturing August 2021 through August 2025.	7,285	5,346
<b>Total</b>	<u>\$ 13,584</u>	<u>\$ 13,250</u>

Minimum lease payments for future years are as follows:

	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2020-2021	\$ 319	\$ 4,089	\$ 4,408
2021-2022	236	3,855	4,091
2022-2023	136	2,235	2,371
2023-2024	70	1,882	1,952
2024-2025	25	1,523	1,548
Total	<u>\$ 786</u>	<u>\$ 13,584</u>	<u>\$ 14,370</u>

The Corporation entered into finance contracts during the year in the amount of \$2,528 (2019 - \$2,361) secured by certain building components maturing through August 2025.

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**12. NET ASSETS**

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

	<b>2020</b>	<b>2019</b>
<b>Unrestricted surplus</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating reserves</b>	<b>41,477</b>	<b>23,802</b>
Accumulated surplus from operations	41,477	23,802
Investment in tangible capital assets	143,030	154,920
Capital reserves <sup>(a)</sup>	34,341	28,846
Endowments <sup>(b)</sup>	4,956	4,714
Accumulated remeasurement gains	1,213	998
<b>Accumulated surplus</b>	<b>\$ 225,017</b>	<b>\$ 213,280</b>

Included in Accumulated surplus from operations are school generated funds to which the Corporation has no claim. Adjusted accumulated surplus represents funds owned by the Corporation.

	<b>2020</b>	<b>2019</b>
Accumulated surplus from operations	\$ 41,477	\$ 23,802
Add: Non-vesting accumulating employee future benefits charged to accumulated surplus <sup>(c)</sup>	(10,164)	(10,164)
<b>Adjusted accumulated surplus from operations <sup>(d)</sup></b>	<b>\$ 31,313</b>	<b>\$ 13,638</b>

**(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, 2020, \$10,484 (2019 - \$5,478) is committed or designated for a specified purpose.

**(b) Endowments**

As a result of consolidating EducationMatters, the Corporation has included the Endowment Fund 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.

**(c) Employee future benefits**

The Corporation has recorded a provision for employee future benefits. Since this provision reflects estimated future obligations, it is not required to be funded from current operations.

**(d) Adjusted accumulated surplus from operations**

Adjusted accumulated surplus from operations represents funding available for use by the Corporation after deducting funds committed in the 2019-20 and 2020-21 budget process for capital and operating initiatives as well as our net investment in capital assets.

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**13. RELATED PARTY TRANSACTIONS**

**(a) Province of Alberta and economic dependence**

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.

Effective 2005-06, school jurisdictions have been deemed to be controlled by the Government of Alberta according to criteria set out in the Canadian Institute of Chartered Professional Accountants Public Sector Accounting Standards 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.

Assets, liabilities and transactions of the Corporation that relate to the Government of Alberta are as follows:

<b>As at and for the year ended August 31, 2020</b>	value)	Liabilities	Revenues	Expenses
<b>Government of Alberta (GOA):</b>				
<b>Education</b>				
Accounts receivable / accounts payable	\$ 142	\$ -	\$ -	\$ -
Prepaid expenses / deferred revenue	-	-	-	-
Unexpended deferred capital revenue	-	51,382	-	-
Expended deferred capital revenue	-	1,160,033	-	-
Grant revenue & expenses	208	-	1,193,020	-
Other revenue & expenses	-	-	1,693	-
<b>Other Alberta school jurisdictions</b>	<b>73</b>	<b>-</b>	<b>657</b>	<b>44</b>
<b>Treasury Board and Finance (principal)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Treasury Board and Finance (accrued interest)</b>	<b>-</b>	<b>15</b>	<b>49,188</b>	<b>-</b>
<b>Alberta Health Services</b>	<b>60</b>	<b>19</b>	<b>57</b>	<b>1,007</b>
<b>Post-secondary institutions</b>	<b>123</b>	<b>-</b>	<b>35</b>	<b>677</b>
<b>Other Government of Alberta</b>	<b>1,160</b>	<b>1</b>	<b>337</b>	<b>183</b>
Alberta Infrastructure	37,609	-	3,115	-
Alberta Pensions Administration Corporation	-	622	-	31,861
<b>Total 2020</b>	<b>\$ 39,375</b>	<b>\$ 1,212,072</b>	<b>\$ 1,248,102</b>	<b>\$ 33,772</b>
Total 2019	\$ 33,832	\$ 1,168,827	\$ 1,296,558	\$ 37,502

**(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.

Any transactions between key management personnel or the Board of Trustees and the organization have been recorded at fair or market value in these consolidated financial statements.



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**14. FEES REVENUE**

	<u>2020</u>	<u>2019</u>
Transportation fees	\$ 5,110	\$ 4,921
Noon supervision	10,378	14,777
Other	16,024	23,929
<b>Total</b>	<b>\$ 31,512</b>	<b>\$ 43,627</b>

**15. SCHOOL GENERATED FUNDS**

	<u>2020</u>	<u>2019</u>
<b>Unearned school generated revenue, beginning of year</b>	<b>\$ 14,308</b>	<b>\$ 15,167</b>
Gross receipts:		
Fees	15,632	23,208
Fundraising	1,198	6,118
Gifts and donations	5,533	7,672
Grants to schools	12	174
Other sales and services	4,713	5,177
<b>Total gross receipts</b>	<b>\$ 27,088</b>	<b>\$ 42,349</b>
Less:		
Related expenses and uses of funds	\$ 28,148	\$ 41,555
Direct costs including costs of goods sold to raise funds	321	1,653
	<u>(1,381)</u>	<u>(859)</u>
<b>Deferred school generated revenues, end of year</b>	<b>\$ 12,927</b>	<b>\$ 14,308</b>
<b>Balance included in Accounts payable and accrued liabilities</b>	<b>\$ 12,927</b>	<b>\$ 14,308</b>

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**16. CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES**

**(a) Contractual obligations**

	<u>2020</u>	<u>2019</u>
Building leases	\$ 158,704	\$ 172,464
Service providers	168,593	265,826
Building projects	5,079	3,609
	<u>\$ 332,376</u>	<u>\$ 441,899</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.

Service providers:

As of August 31, 2020, the Corporation has the following commitments relating to service and grant contracts:

- Effective March 9, 2017, the Corporation entered into a five (5) year term Master Transportation Agreement (“MSA”) with Southland Transportation Ltd. (the “Carrier”) for the provision of student school bus and taxi transportation services. The agreement may be renewed for one additional term of five (5) years or may be terminated by the Corporation by giving sixty (60) days notice prior to the effective date of such termination. The parties continue to execute Annual Service Agreements (“ASA”). All ASA’s outline the Carrier’s obligations, the applicable rates, performance indicators, the drivers’ responsibilities, and all other anticipated fees and charges under the agreement.
- The Corporation entered into an electricity and natural gas supply agreement with Direct Energy to the end of December 2020. The Corporation is currently in discussion to extend the supply agreement with Direct Energy for another year.

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

	<u>Building Projects</u>	<u>Building Leases</u>	<u>Service Providers</u>	<u>Total</u>
2020-21	\$ 5,079	\$ 13,592	\$ 62,805	\$ 81,476
2021-22	-	14,067	52,939	67,006
2022-23	-	14,107	51,656	65,763
2023-24	-	14,555	794	15,349
2024-25	-	15,003	399	15,402
Thereafter	-	87,380	-	87,380
<b>Total</b>	<u>\$ 5,079</u>	<u>\$ 158,704</u>	<u>\$ 168,593</u>	<u>\$ 332,376</u>

**(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.

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**17. NUTRITION PROGRAM**

	Budget 2020	2020	2019
<b>Revenues</b>			
Alberta Education - current year	\$ 874	\$ 874	\$ 877
Alberta Education - prior year	-	49	-
<b>Total Revenues</b>	<b>\$ 874</b>	<b>\$ 923</b>	<b>\$ 877</b>
<b>Expenses</b>	874	923	828
<b>Annual Surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49</b>

The average estimated number of students served per meal was \$1,702 (2019 - \$1,506). As a result of school closures due to COVID-19, school authorities were encouraged to find innovative ways to provide meals to students. The CBE provided a donation to Meals on Wheels in the amount of \$40 (2019 - \$nil) to ensure the funds were used to help vulnerable families during this COVID-19 period.

**18. TRUST FUNDS UNDER ADMINISTRATION**

	2020	2019
Scholarship trust funds	\$ 13	\$ 18
School staff funds	2	2
	<b>\$ 15</b>	<b>\$ 20</b>

**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 is in a position to 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, 2020, was \$1,810 (2019 - \$2,345).

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**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 and grades 1 – 12)*

Instruction is comprised of both the delivery of instruction in schools as well as school administration and support provided for instruction centrally.

ii. *Plant, 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.

iii. *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.

iv. *Administration*

Administration includes system-wide activities for the purpose of general regulation and direction of the affairs of the school jurisdiction.

v. *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. SUBSEQUENT EVENTS**

On August 26, 2020, the Federal government announced that up to \$2,000,000 in support would be provided to provinces and territories through the Safe Return to Class Fund. This fund is to provide the complementary funding required as they work to ensure the safety of students and staff members throughout the school year. The CBE was allocated \$44,840 and received the first payment on Sept. 10, 2020, in the amount of \$22,420.

**22. COMPARATIVE FINANCIAL INFORMATION**

The Corporation determined that it had incorrectly amortized certain tangible capital assets and spent deferred capital contributions, and incorrectly classified certain transactions relating to components of its accumulated operating surplus, as well as unspent and spent deferred capital contributions as at August 31, 2019. While the amounts are not material to the consolidated financial statements, the Corporation has elected to adjust the 2019 comparative amounts presented for the current year as follows:

	Originally reported	Adjustment	Recasted
Investment in tangible capital assets	\$ 165,989	\$ (11,069)	\$ 154,920
Total operating reserves	22,995	807	23,802
Total capital reserves	15,887	12,959	28,846
Accumulated operating surplus	209,586	2,697	212,283
Accumulated surplus	210,583	2,697	213,280
Tangible capital assets	1,320,073	(4,606)	1,315,467
Unspent deferred capital contributions	3,272	6,675	9,947
Spent deferred capital contributions	1,161,851	(13,978)	1,147,873
Revenues - Government of Alberta	1,288,251	5,278	1,293,529
Expenses - Plant operations and maintenance	\$ 161,616	\$ 2,581	\$ 164,197

**23. BUDGET COMPARATIVES**

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 2019-20 unaudited budget was approved by the Board of Trustees on June 18, 2019, and submitted to Alberta Education on June 27, 2019. In the fall, the budget was updated to reflect actual enrolment numbers and was accepted by the Board of Trustees on January 7, 2020.

The fall budget update is presented in the Consolidated Statement of Operations for comparative purposes. The table below shows the original approved budget compared with the budget as presented for comparative purposes and the difference is the impact of the updated enrolment numbers on revenues and planned expenditures.

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 \$16,615 (2019 - \$29,052) as shown in Schedule 1.

**CALGARY BOARD OF EDUCATION**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
(in thousands)

**23. BUDGET COMPARATIVES (continued)**

	<b>Spring Budget</b>	<b>Fall Budget</b> (Budget as presented for comparative purposes)	<b>Increase/ (Decrease)</b>	
				%
<b>Revenues</b>	\$ 1,308,983	\$ 1,255,521	\$ (53,462)	(4%)
Federal Government and First Nations	3,141	2,990	(151)	(5%)
Other Sales and Services	20,093	20,298	205	1%
Fees Revenue	45,553	49,157	3,604	8%
Investment Revenue	1,682	3,401	1,719	102%
All Other Revenue	14,947	14,908	(39)	(0%)
<b>Total revenue</b>	<b>1,394,399</b>	<b>1,346,275</b>	<b>(48,124)</b>	<b>(3%)</b>
<b>Expenses</b>				
Instruction: Grades 1-12	1,066,855	1,046,699	(20,156)	(2%)
Instruction: Early Childhood Services	43,048	43,078	30	0%
Board and System Administration	48,975	48,988	13	0%
Transportation	48,610	50,537	1,927	4%
Plant Operations and Maintenance	171,377	160,026	(11,351)	(7%)
External Services	30,141	31,223	1,082	4%
<b>Total expenses</b>	<b>1,409,006</b>	<b>1,380,551</b>	<b>(28,455)</b>	<b>(2%)</b>
<b>Annual deficit</b>	<b>(14,607)</b>	<b>(34,275)</b>	<b>(19,668)</b>	<b>135%</b>
<b>Transfer from/ (to) operating reserves</b>	<b>9,607</b>	<b>18,799</b>	<b>9,192</b>	<b>96%</b>
<b>Add / (deduct) capital items paid by operating funds</b>				
Capital assets acquired	(24,312)	(18,161)	6,151	(25%)
Board funded amortization	29,312	28,161	(1,151)	(4%)
Transfer from / (to) capital reserves	-	5,478	5,478	-
	<b>\$ 5,000</b>	<b>\$ 15,478</b>	<b>\$ 10,478</b>	<b>210%</b>



# Management's Discussion and Analysis

## For the year ended August 31, 2020

### 2019-20 Overview

The Calgary Board of Education (CBE) is the public school board in Calgary, Alberta, Canada. As a leader in education, CBE is committed to success for every student, and we are proud of our students and the outstanding results they continue to achieve. From Early Childhood Services (ECS) to Grade 12, the CBE operates a wide variety of programs and services to support each student, every day, no exceptions. Outstanding education depends on making wise decisions about how to invest public resources on behalf of the over 125,000 students. It is an important responsibility. Money spent educating today's youth is one of the most important investments a society can make for its future.

The CBE works with students, families, communities, Alberta Education and employees to build positive learning and working environments. The Board of Trustees' policies, the CBE Three-Year Education Plan and the direction set by Alberta Education guide our work.

The CBE's values set out below, guide the administration's approach to the budget and the work we do:

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

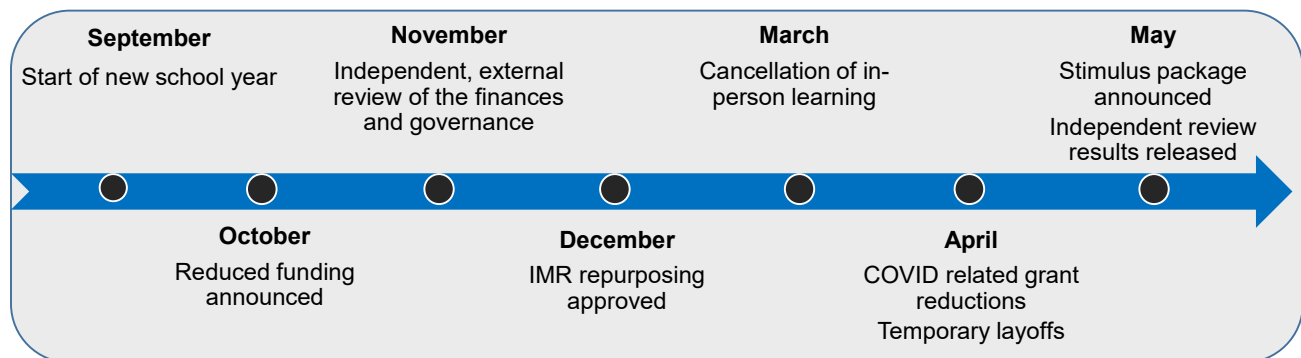
This Management Discussion and Analysis (MD&A) should be read in conjunction with the CBE's [Budget Report](#) for 2020-21, Fourth Quarter Budget Variance Report and Consolidated Financial Statements and the accompanying notes for the year ended Aug. 31, 2020. The Budget Report outlines how the CBE is structured, governed and outlines priorities for supporting students.

The CBE's work is guided by its nonnegotiable expectations and the clear boundaries set out in the [Operational Expectations](#) (OE-5). The [Three-Year Education Plan](#) and the [Fall Budget Update Report](#) outline the allocation of resources to achieve student success.

### 2019-20 Operational Highlights

The CBE has seen steady growth throughout the last decade. In the past ten years, the CBE has grown by 23,433 or 22.9 per cent. Compared to last year, enrolment at the CBE has increased by 2,390 or 1.9 per cent. To put that in perspective, a large elementary school has a student population of roughly 600 students; for 2019-20 the CBE grew by the equivalent of four schools.

The past year was a year full of change and adaptation. The CBE and the world were faced with unprecedented challenges to navigate through. Some events in 2019-20 include:



## Operational Priorities

Resources were allocated to support the improvement priorities identified within the Three-Year Education Plan. Those priorities include increasing success of Indigenous students and improving results of all students in mathematics and literacy. The CBE also continues to focus on high school success through a range of initiatives and remains committed to equity and the continuing to advance how decisions are made with equity as a guiding principle. As a result of the cancellation of in-person learning, schools and teachers moved quickly to online learning platforms to fill the void. Over the summer months, specific knowledge was gathered to ensure that all grades from 1-12 were able to learn online for the entire school year.

## Provincial Funding Changes and Impacts

On Oct. 24, 2019, the government imposed a \$32 million, mid-year revenue reduction. In order to make operational changes required due to the funding reduction, the CBE needed to act quickly with the information available at the time to balance its budget. The need to move rapidly was driven by the mid-year nature of the funding reduction. Delay would have increased the reductions necessary to achieve the budget target. As staffing comprises the largest single category of expenditure it was logical that the CBE's response would touch on staffing. No other category of expenditure was large enough to accommodate a \$32 million reduction.

As a result, termination notices were issued to temporary teachers in early November which provided a 30 day notification period, as required in the Alberta Teachers Association collective agreement. In November 2019, the Minister of Education announced an option for school jurisdictions to re-purpose Infrastructure Maintenance and Renewal (IMR) funding, on a one-time basis, to support maintaining positions in schools. On Dec. 2, 2019, the CBE received approval to re-purpose \$15 million of IMR funding. The flexibility afforded by re-purposing this funding supported maintaining certificated and non-certificated positions in schools. Specifically, the CBE was able to rescind the termination notices sent to 317 teachers on temporary contracts. Those staff returned to schools for the remainder of the school year. The remaining funds were used to moderate the impact of fee increases and service adjustments related to student transportation. Despite these efforts, the CBE has projected an overall deficit of \$34.276 million for the 2019-20 school year.

## Ministerial Investigation of the Finances and Governance of the CBE

In November 2019, the Minister of Education ordered a Ministerial Investigation of the CBE. The investigation report was subsequently released in May 2020. The Board of Trustees response to the Ministerial Investigation and subsequent report can be found [on the CBE's public website](#).

The report confirmed that there were no financial irregularities or improprieties. The report also highlighted that CBE spending is fully aligned with that of other metro school jurisdictions and that the CBE has strong financial processes and controls. An online version of the review and findings can be found [on the province's website](#).

Following the release of the results of the Ministerial Investigation in May, the Minister of Education issued [Ministerial Order 016/2020](#). Since receiving the Ministerial Order on May 21, 2020, the Board of Trustees and CBE Administration, have worked together on a project plan to ensure compliance on all the directives outlined in the Ministerial Order by the Nov. 30, 2020 deadline.

The CBE implemented a structured planning process facilitated by an internal project manager. For each directive, a project team has been identified and a work plan has been developed. The Board and administration have met regularly to highlight progress, mitigate risks and determine next steps.

At the time of this report, the CBE is working with Alberta Education to ensure full compliance with the Ministerial Order.

## COVID-19 Impact and Response

On March 15, 2020, Alberta cancelled all in-person learning across the province in response to growing concern about the spread of COVID-19. On March 28, [approximately \\$21 million of the funding provided to the CBE for the 2019-20 school year was recovered by the government](#). To address this in-year reduction in funding the CBE provided temporary layoff notices to approximately 1,900 CBE employees. The layoff was effective for May and June 2020.



Keeping students connected to learning from home was prioritized and taken into consideration in making the layoffs noted above. Savings from cancelling in-person learning and deferring various projects and initiatives were used to partially offset the reduction. The layoffs impacted breakfast and lunch supervisors, part-time cleaners, library assistants, Career and Technology Studies instructors, psychologists and speech-language pathologists as well as other administrative and support staff.

As a result of the cancellation of in-person learning, schools quickly reconfigured to provide online learning. Students met with teachers online using D2L and/or Google tools to assist in the continuation of learning.

Following the announcement of the cancellation of in-person learning, the CBE moved quickly to refund fees to families. The CBE was aware that many families lost income and was committed to ensuring it did its part in easing the burden, to the extent possible. Proportionate fee refunds were provided for transportation, noon supervision, school fees and field trips.

## Stimulus Package to Improve Schools during COVID-19

Following the cancellation of in-school classes, the government announced a capital stimulus package (Capital Maintenance and Renewal or CMR) to keep Albertans working during the pandemic. Capital funding for school divisions in Alberta was increased by \$250 million to help boost the economy, while also accelerating important maintenance to schools across the province. The CBE received \$36.8 million from the CMR stimulus package to spend on capital projects until the end of October 2020. Certain projects were not completed at that date and the jurisdiction is currently seeking approval from Alberta Education to continue those projects past October 2020.

## New School Construction and Student Spaces

With the increase in Calgary's population over the last five years and many families deciding to live in new suburban communities, the demand for new schools has never been greater. Additionally, many existing CBE schools require modernization to continue to meet the learning needs of students.

Funding for CBE school construction and modernization projects is provided, through grants, by the Alberta Government. Annually the CBE provides Alberta Education with a prioritized list of new school requests and school modernization priorities. This list of priorities is a part of the CBE's [Three Year School Capital Plan](#), which is approved annually by the Board of Trustees. The CBE also provides its own capital funding to support the bringing into operation (commissioning) of new and modernized schools. These commissioning dollars ensure that the CBE schools continue to meet students' needs today, tomorrow and into the future. In the 2019 –20 school year, nearly \$3 million was spent on school commissioning.

Three new schools, constructed by Alberta Infrastructure, were transferred to the CBE for a September 2020 opening. These new schools are:

- Northern Lights School
- Dr. Freda Miller School
- Sibylla Kiddle School

The modernization of Forest Lawn High School continued and included upgrades to the welding shop, the automotive shop, and the building construction shop. Phase Two, to be completed in the 2020-21 school year, includes the modernization of the learning commons, four computer labs and seven classrooms.

In addition to modernizations, modular classrooms were added to Elboya School to assist with increased enrollment. Although Alberta Education funds modular classrooms, the CBE is responsible for integrating them into the receiving school and making all utility connections and undertaking necessary landscaping work.

## Staffing Highlights

### Staff and Full-Time Equivalent (FTEs)

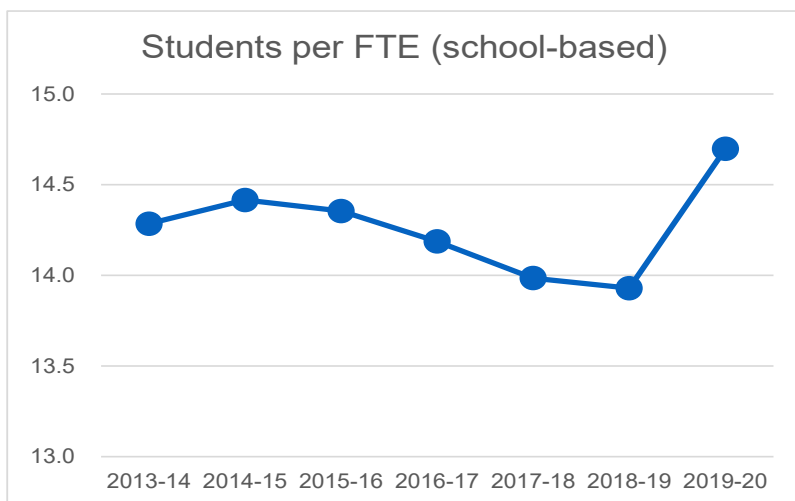
In 2019-20, the CBE employed more than 12,000 people, which equates to 9,850 FTE positions. This makes the CBE one of the largest employers in the City of Calgary. Each employee plays an important role in supporting students in their learning. Teachers, principals and other school-based employees work directly with students to help them reach their potential. School-based employees represent 87 per cent or 8,563 FTE's of the total 9,850 FTEs. School-based staff are supported by skilled, knowledgeable, and dedicated employees who work in a variety of other capacities across all of the supporting service units.

The CBE spends the greatest proportion of its funds (80 per cent) on salaries and benefits. Teachers make up the majority of that total. The provincial funding increases in past years have not been sufficient to cover the negotiated wage rate increases and wage grid movement for teachers and support staff. As a result, the number of school-based FTEs has not always increased at a rate equal to enrolment growth. This places upward pressure on the ratio of students to school-based staff. At the same time, the CBE has either held the line on service unit staffing levels or reduced service unit staffing levels to ensure maximum resources are directed towards teaching and learning in the classroom.

## Students per FTEs

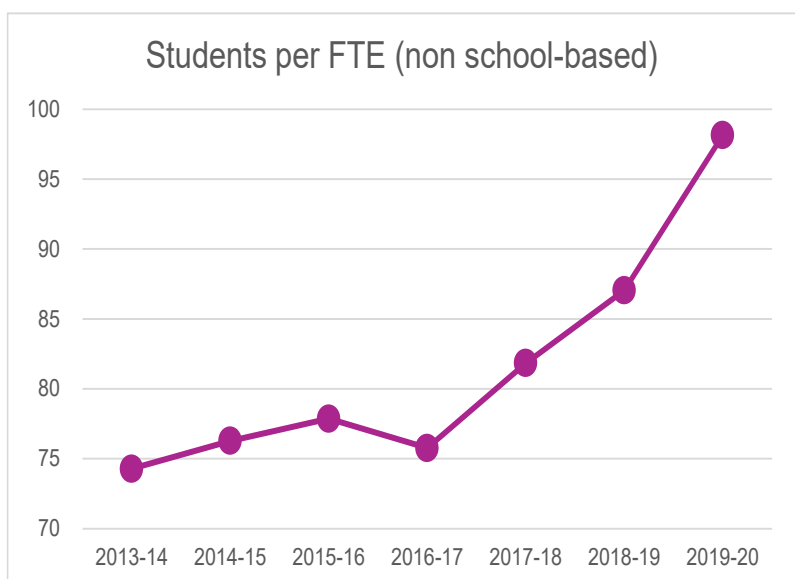
Every staff member is critical to ensuring a student's path to success. While funding allocation decisions are prioritized to schools, the reduction or elimination of non-school based supports has a direct impact on what programs and services are available to support students.

With the elimination of funding for the Class Size Initiative, the Fee Replacement Grant and the Classroom Improvement Fund and increased enrolment of 2,390 students the number of students per school-based and non-school based FTEs increased. To put this into perspective, the Class Size Initiative and the Classroom Improvement Fund were used to hire 513 and 73 teacher FTEs respectively. With almost 250 schools, that would be a decrease of slightly more than two teachers per school, on average.



The following tables show the average number of CBE students per school-based FTE staff position. For the purposes of this graph, the 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.

- A lower ratio in this chart indicates that each school-based FTE is servicing a smaller group of students.
- For 2019-20, approximately 14.7 students were supported by one school-based FTE, on average.



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 changes have not kept pace with enrolment growth. This results in an increase in the student per non school-based FTE ratio.

For the purposes of this table, non-school-based FTEs include facility operations staff who work in schools as well as psychologists, braille assistants, deaf and hard of hearing specialists, mental health specialists, occupational and physical therapists, and speech-language pathologists.

- A higher ratio in this chart indicates that each non school-based FTE is servicing a larger group of students.
- For 2019-20, approximately 98.1 students were supported by one non-school based FTE, on average.

## Financial Highlights

### Operating Highlights

For the 2019-20 school year, the CBE continued to provide high quality, comprehensive, responsive, caring, inclusive public education to students. Over the past year, three new schools were prepared to welcome students in the 2020-21 school year. As a direct result of COVID – 19, the CBE finished the 2019-20 school year in a surplus position with savings most notable in schools as spending significantly dropped with the cancellation of in-person learning.

Facility capital and maintenance projects create a positive environment and system supports to schools and their students. Supporting the delivery of the Three-Year Education Plan within available resources requires focus, prioritization and choices. Enrolment growth, inflation, salary grid movement, operating new schools and covering all costs within the available resources is a challenge. These costs often outpace the growth in Alberta Education funding, which is based on a per-student formula rather than actual costs of providing public education. This requires utilizing a variety of sources of savings (for example, service level reductions, changes and reductions to programming, service unit support reductions, use of reserves) to continue to deliver the levels of service expected by the community.

### Consolidated Financial Results

CBE's consolidated financial statements are presented in accordance with Public Sector Accounting Standards and in the format prescribed by Alberta Education. Expenditures reported in the consolidated financial statements are grouped based on the lines of service provided and activities performed by the CBE, regardless of whether these activities happen in schools or centrally. An alternate view of expenditures is 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 information as to the specific types of expenditures that were made during the year.

	<b>Actuals 2019-20</b>	<b>Actuals 2018-19</b>	<b>Increase / (Decrease)</b>	
	(in \$000s)	(in \$000s)	(in \$000s)	%
<b>Revenues</b>				
Government of Alberta	1,246,391	1,293,529	(47,138)	(4%)
Federal government & first nations	2,088	2,698	(610)	(23%)
Other sales & services	24,019	28,874	(4,855)	(17%)
Fees revenue	31,512	43,627	(12,115)	(28%)
Investment revenue	3,054	3,837	(783)	(20%)
All other revenue	15,946	17,427	(1,481)	(8%)
	<b>1,323,010</b>	1,389,993	(66,983)	(5%)
<b>Expenses by block</b>				
Instruction - Early Childhood Services	42,012	44,354	(2,342)	(5%)
Instruction - Grades 1-12	995,483	1,048,639	(53,156)	(5%)
Plant operations and maintenance	161,222	164,197	(2,975)	(2%)
Transportation	42,278	52,632	(10,354)	(20%)
Board & system administration	44,383	48,054	(3,671)	(8%)
External services	26,110	32,898	(6,788)	(21%)
	<b>1,311,488</b>	1,390,774	(79,286)	(6%)
<b>Expenses by nature</b>				
Salaries and benefits	1,040,687	1,080,076	(39,389)	(4%)
Services, contracts and supplies	186,448	232,235	(45,787)	(20%)
Other (interest, amortization and uncollectible accounts)	84,352	78,463	5,889	8%
	<b>1,311,488</b>	1,390,774	(79,286)	(6%)
<b>Annual surplus/ (deficit)</b>	<b>11,522</b>	(781)	12,303	1575%

## Year-Over-Year Highlights

The 2019-20 surplus of \$11.5 million is \$12.3 million higher than the prior year deficit of \$0.8 million. Financial highlights for the year are discussed below.

Funding for the Class Size Initiative, Fee Replacement Grant and Classroom Improvement Fund was removed and as a result, overall funding decreased. Although a one-time transition fund and enrolment increase grants slightly offset the revenue decrease, total revenue decreased compared to the prior year notwithstanding the increase in enrolment.

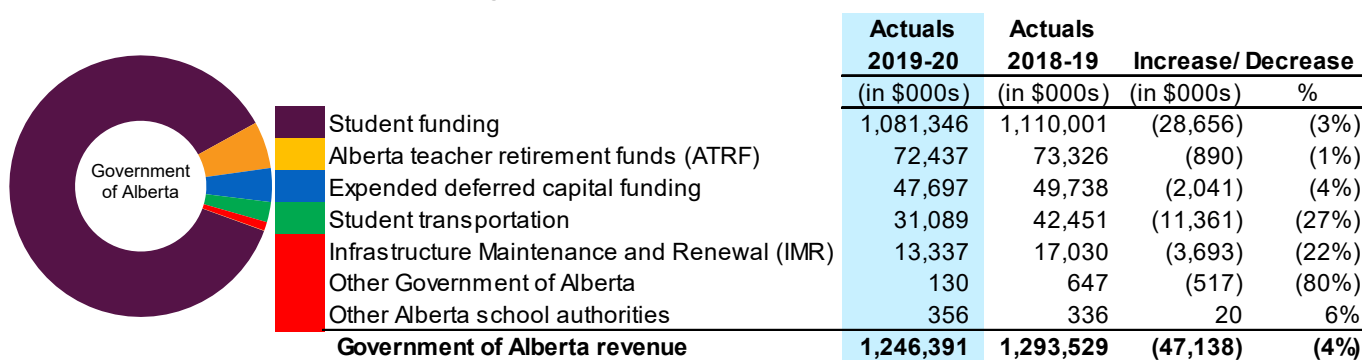
As noted, the total number of students per school-based and non-school-based staff has increased over the prior year. On Dec. 2, 2019, \$15 million of the IMR grant was repurposed to support certificated and non-certificated positions in schools and offset pressures in transportation with the elimination of the Fee Replacement Grant.

Total provincial funding included in the CBE's 2019-20 approved budget decreased by \$21 million to support provincial COVID-19 funding efforts. In order to offset this mid-year decrease, the CBE implemented temporary layoffs for 1,900 staff. These layoffs were designed to minimize the impact on students and their learning to the greatest extent possible. This included temporary layoffs of breakfast and lunch supervisors, part-time cleaners, library assistants, Career and Technology Studies instructors, psychologists and speech-language pathologists as well as other administrative and support staff. In addition to the decrease in staff, there was a reduction of \$6 million to supplies expense also to offset the COVID-19 related decrease in funding.

## Revenue

CBE's revenues can be broken down into two main categories: Government of Alberta revenue and non-Government of Alberta revenue. Government of Alberta funding makes up 94 per cent or \$1,246 million out of total CBE revenues of \$1,323 million. Non-Government of Alberta revenues of \$76 million (6 per cent of total revenues) are comprised mainly of student fees, school-generated sales and fundraising.

## Government of Alberta Funding



The CBE allocated \$1,081 million or 87 per cent of total Government of Alberta funding of \$1,246 million, toward providing student instruction and learning support. The CBE decides how to allocate these funds in support of teaching and learning initiatives. Funding allocated to non-instructional purposes includes the following specific expenditures:

- \$72.4 million – ATRF is a flow-through transaction whereby funds received are designated for payment to the ATRF.
- \$31.1 million – Student transportation is funding received specifically for the transportation of pupils
- \$47.7 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 building.
- \$13.3 million – IMR funding is provided by the province to ensure that the health, safety and essential upgrading needs of facilities are met.

Total Government of Alberta funding received in the current year was \$1,246 million, which is a \$47 million decrease from the \$1,293 million received in 2018-19. A summary of the Government of Alberta funding changes, including the elimination of \$82.8 million in various grants, is set out below:

- \$51.1 million elimination of Class Size Initiative funding. This grant from Alberta Education was allocated directly to schools on a per-student basis for all schools with students in kindergarten to Grade 3. This was done to minimize, to the extent possible, kindergarten through Grade 3 class sizes.
- \$13.3 million elimination of the Classroom Improvement Fund
- \$10.4 million elimination of School Fee Replacement Grant
- \$8.0 million reduction of Transportation Fee Replacement Grant. This provincial grant, jointly administered by the local school jurisdiction and the Alberta Teachers Association, assisted in improving the student experience in the classroom by hiring additional teachers, hiring additional school-based non-teaching staff or purchasing materials for the classroom

These decreases in funding were partially offset by the following grant changes and/or increases:

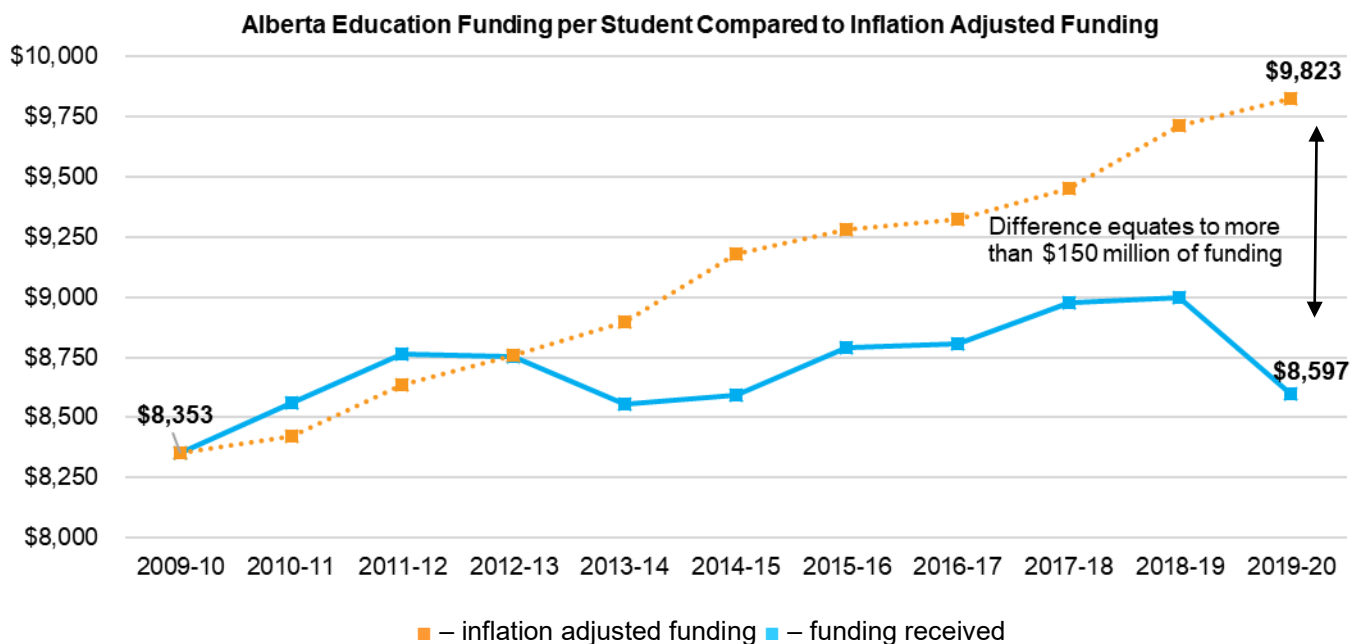
- \$26 million increased funding due to enrolment growth
- \$24 million in one-time transition funding
- \$15 million in re-purposed IMR funding allocated to student instruction and transportation

To redirect financial efforts to COVID-19, the provincial government announced grant reductions in April. This \$21 million reduction resulted in a decrease of \$16 million to the CBE’s base grant, and a \$5 million reduction to the student transportation grant.

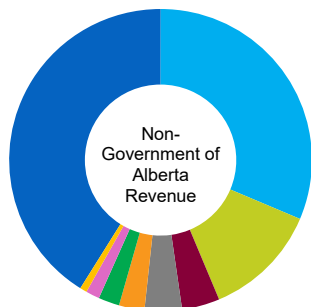
## Alberta Education Funding Per Student

The CBE’s enrolment in 2019-20 increased by 2,390 students as of Sept. 30, 2019. As noted in the section above on the Government of Alberta funding, there was a net reduction in funding from the province.

Therefore, Alberta Education funding per student has decreased as compared to the prior year, which means that the CBE is receiving less to operate on a per-student basis compared to 2018-19. As with most organizations, the CBE faces inflationary cost increases. Since 2009-10, when funding per student was \$8,353, the funding received has not kept pace with inflation. If funding had kept pace with inflation, the CBE would have received an additional \$150 million in 2019-20. In the absence of inflation funding, the CBE has prioritized its spending to minimize the impact on teaching and learning in the classroom. These are difficult decisions but they align with the CBE’s values including, students come first. For added context, \$150 million is the equivalent of 1,500 teaching positions for one year. That is about 6 teachers for each of the CBE’s 250 schools.



## Non-Government of Alberta Revenue



	Actuals 2019-20	Actuals 2018-19	Increase/ Decrease	
	(in \$000s)	(in \$000s)	(in \$000s)	%
Fees revenue	31,512	43,626	(12,114)	(38%)
Other sales & services	24,019	28,873	(4,854)	(20%)
Gifts & donations	9,438	9,319	119	1%
Rental of facilities	3,093	4,211	(1,118)	(36%)
Federal government & first nations	2,088	2,698	(610)	(29%)
Fundraising	1,722	2,524	(801)	(47%)
Gains on disposal of capital assets	1,125	110	1,015	90%
Investment revenue	3,054	3,479	(425)	(14%)
Other revenue	568	1,047	(479)	(84%)
<b>Total non-Government of Alberta revenue</b>	<b>76,618</b>	<b>95,886</b>	<b>(19,268)</b>	<b>(25%)</b>

The CBE received a total of \$76.6 million in non-Government of Alberta revenue, which is a decrease of \$19.2 million from the prior year. These revenues are mainly generated in schools and are inherently variable year-to-year based on school decisions to adapt to student needs. For the 2019-20 school year, numerous programs and services were impacted by COVID-19 school closures which resulted in significantly lower revenues, including:

- \$12.1 million decrease in fees due to lower fees revenue from noon supervision, school-based activity fees and transportation charges
- \$4.8 million decrease in school's other sales and services due to school closures
- \$1.1 million decrease in rental revenue from facilities due to program cancellations
- \$0.8 million decrease due to reductions in fundraising
- \$0.6 million decrease in federal funding support for First Nations students

These decreases in revenues are partially offset by \$1 million gain on disposal from the sale of Erlton building.

## Fees Revenue

### Funding Changes

The elimination of the Fees Replacement Grant resulted in a mid-year revenue reduction to transportation revenues as a portion of the Fee Replacement Grant was directed towards student transportation. The total revenue eliminated was close to \$8 million and it was partially offset by the one-time reallocation of IMR Funding and adjustments to services. This decision was made to match the level of service with mid-year funding reductions.

### Fee Revenue Background

The CBE charges fees to enhance the learning experience for students and provide services that reflect the expectations that families have for the scope, breadth and depth of programs offered by the CBE. Fees are an unfortunate reality to enhancing learning experiences, which in many cases, are not provincially funded.

The CBE estimates the fees necessary to cover program costs when it develops its budget in the spring. Fees levied do not include overhead costs. Fees are used exclusively for the purpose for which they were collected and are not used to support other activities at the CBE. Any surplus resulting from fees collected are either refunded or are added to a related reserve to moderate year-over-year changes in fees. For example, field trip fees would be refunded while transportation fees are placed in a reserve and utilized in the following year.

In keeping with our values, the CBE provides a waiver process to ensure that no student is denied access to their public education due to the inability to pay some or all fees. Learning is, and remains our central purpose.

## Fee Revenue Summary

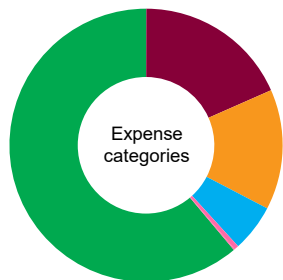
The following fees were centrally set and managed:

	Actuals 2019-20	Actuals 2018-19
Transportation	\$365	\$350
Noon Supervision (4/5 Days)	\$275-305	\$265-\$295

Fees revenue reported in the tables presented are the fees charged to parents in the year, including fees that are waived or deemed uncollectible. Additional fee reporting is also included in the Audited Financial Statements that discloses the nature of fees for the year.

In addition to transportation and noon supervision fees (Appendix III), there are school-based fees that are charged directly by schools for optional courses, field trips and extracurricular activities. School-based fees totalled \$16.0 million for 2019-20.

## Expenses



	Actuals 2019-20	Actuals 2018-19	Increase/Decrease	
	(in \$000s)	(in \$000s)	(in \$000s)	%
Certificated salaries and benefits	800,384	820,046	(19,662)	(2%)
Non-certificated salaries and benefits	240,304	260,029	(19,725)	(8%)
Supply and services	186,448	232,235	(45,787)	(20%)
Amortization expenses	75,770	73,000	2,770	4%
Other (uncollectibles and waivers)	6,980	4,137	2,843	69%
Interest and finance charges	1,602	1,326	276	21%
<b>Total expenses</b>	<b>1,311,488</b>	<b>1,390,774</b>	<b>(79,286)</b>	<b>(6%)</b>

Overall expenditures in 2019-20 were \$1,311 million, which is a decrease of \$79 million, or 5.7 per cent compared to the prior year. The changes to expenses are discussed in the section below.

The 2019-20 school year saw the following expenses increase:

- \$9.5 million in certified and non-certified wages due to salary and benefit rate changes
- \$2.8 million due to increases in uncollectible accounts and fees waiver expenses
- \$1.8 million increase in supply and services due to recognition of a liability for contaminated sites

Expense increases were offset by the following decreases in expenses:

- \$13.0 million decrease in non-certificated staffing costs due to a reduction of 134 FTE, including 30FTE busing aides
- \$9.5 million lower certificated staffing costs due to a decrease of more than 100 FTE
- \$7.1 million decrease in supplies and services expenses due to a spending freeze announced after mid-year grant reductions, including program changes and eliminations
- \$5.2 million decrease in maintenance and repairs expenses due to IMR project delays

In almost all cases, the reduction of expenses in 2019-20 is directly related to the COVID-19 related cancellation of in-person learning in mid-March. The following decreases in expenses can be attributed directly to COVID-19:

- \$21.7 million decrease in purchases of school-based supplies, services and equipment due to cancellation of in-person learning
- \$19.5 million decrease in certified and non-certified salaries and benefits as a result of reductions in Alberta Education grant funding
- \$10.8 million decrease in transportation expenses due to school closures
- \$4.3 million reductions in sick leave utilization
- \$2.2 million savings in utility costs due to the cancellation of in-person learning.

## Expenses by Service Unit

Expenses can also be viewed by schools and Areas and service units to understand the costs to support learning. Please note, the CBE's service units hold the budget allocations for system costs such as utilities, insurance, building maintenance and repair, information system licenses, internet connectivity, employee benefit costs, legal costs, communications and community engagement.



	2019-20 FTEs	Salaries and benefits	Supplies and services	Other (interest, amortization and uncollectible accounts)	Actuals 2019-20	Actuals 2018-19	Increase/ (decrease)
in \$000s							
Schools and Areas	9,071	944,177	59,784	3,185	<b>1,007,146</b>	1,063,146	(56,001)
Service Unit System Budgets	16	7,802	111,635	72,890	<b>192,327</b>	208,137	(15,810)
Facilities and Environmental Services	208	21,985	8,905	2,876	<b>33,765</b>	35,251	(1,486)
School Improvement	228	29,268	2,949	197	<b>32,414</b>	36,469	(4,056)
Finance and Technology Services	184	20,968	635	5,139	<b>26,742</b>	27,171	(429)
Human Resources	103	11,764	462	45	<b>12,270</b>	12,962	(692)
Communications	20	2,528	1,064	-	<b>3,592</b>	3,618	(26)
General Counsel	11	1,259	54	21	<b>1,334</b>	1,318	17
Chief Superintendent's Office	3	551	42	-	<b>593</b>	1,184	(592)
Board of Trustees	6	385	919	-	<b>1,304</b>	1,517	(213)
<b>Total</b>	<b>9,850</b>	<b>1,040,687</b>	<b>186,448</b>	<b>84,353</b>	<b>1,311,488</b>	<b>1,390,774</b>	<b>(79,286)</b>

	2019-20	2018-19
ATA, SA CUPE, Trades Staff	9,661	10,067
Exempt Staff	175	205
Superintendents	8	7
Board of Trustees	6	7
<b>Total</b>	<b>9,850</b>	<b>10,286</b>

This chart shows that the majority (77%) of the CBE's resources are allocated to schools and areas. The chart also shows how service units spend money to support student success in schools. FTEs presented here and in the schools/service unit tables in Appendix II, reflect budgeted positions; actual positions filled during the year will vary.



## Capital Highlights

During 2019-20, the CBE completed the sale of its Erlton property to the City of Calgary for \$1.1 million. In accordance with Alberta Education's guidance, \$0.9 million (81.6% of total proceeds) were transferred to capital reserves.

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

Fund Provider	Types of Projects
<b>Alberta Infrastructure</b>	<ul style="list-style-type: none"> <li>▪ Funding specific, new, modernized schools through targeted grants</li> <li>▪ Largely funds modular classroom additions</li> </ul>
<b>Alberta Education</b>	<ul style="list-style-type: none"> <li>▪ Infrastructure Maintenance Renewal (IMR)</li> <li>▪ Capital Maintenance &amp; Renewal (CMR)</li> <li>▪ Playgrounds</li> </ul>
<b>Board Funded</b>	<ul style="list-style-type: none"> <li>▪ New School Commissioning</li> <li>▪ IT Infrastructure</li> <li>▪ Student Information System</li> <li>▪ Electronic Device upgrades</li> </ul>

Total additions to tangible capitals assets were \$79.4 million in 2019-20 which are largely comprised of:

- \$11.4 million in construction and modular funding from Alberta Infrastructure;
- \$42.3 million for three new schools built by Alberta Infrastructure;
- \$16.3 million in board-funded capital activities such as school commissioning, technology infrastructure upgrades, technology hardware purchases; and
- \$9.4 million in IMR and CMR capital projects completed at various schools.

As new schools open and require additional commissioning and ongoing maintenance costs, the CBE is faced with these additional draws on available funding. The CBE also faces ageing facilities with the majority of facilities more than 50 years old, increasing the need for funding to support both operations and maintenance.

As part of the CBE's Three-Year System Student Accommodation Plan and Shaping the Future of High School community engagement, the CBE is working with school communities to manage the use of learning space in schools on an ongoing basis.

## Financial Position Highlights

The CBE has a combined total of \$158.7 million in cash, cash equivalents and portfolio investments as at Aug. 31, 2020. The balance is due to the timing difference between when funding (cash) is received and when related payments are made as well as the timing of significant new school and modernization activity.

Cash required for the CBE's daily operations is primarily for vendor payments and payroll costs. Cash designated for capital projects is received from the province for capital construction that is not yet spent. Lastly, the CBE's cash related to designated funding for initiatives or funding carried forward into the following year is maintained in cash, and cash equivalents until spent.

The CBE's cash and cash equivalents are also reflected in the CBE reserves which are approximately 5.8 per cent of total annual expenditures as of the end of August 31, 2020.

As at Aug. 31, 2020 the CBE has an accumulated surplus balance of \$223.8 million (2019 - \$212.3 million), reflecting net assets of \$225.1 million (2019 - \$213.3 million) and non-financial assets of \$1,342 million (2019 - \$1,330 million). Net assets include \$1,163.1 million (2019 - \$1,147.9 million) of unearned revenue from Government funding spent on the construction of capital assets. That revenue is recognized and brought into income over the useful life of the related assets.

## Reserves Highlights

The CBE must balance service and programming changes within available revenue and reserves. The following table summarizes the net impact of operating and capital activities on reserves:

	Reserve balance Sep 1, 2019	Prior Year Adjustment <sup>(2)</sup>	Adjusted Reserve balance Sep 1, 2019	Fall Update planned transfers from reserves <sup>(1)</sup>	Actual use of reserves in 2019-20	Reserve balance Aug 31, 2020	% of Budgeted expenses
(in \$ thousands)							
<b>Operating reserves</b>							
Unrestricted reserves <sup>(3)</sup>	24,352	807	25,160	(11,953)	12,387	37,547	
Restricted reserves	(8,204)	-	(8,204)	-	129	(8,075)	
Designated operating funds <sup>(4)</sup>	6,846	-	6,846	(6,846)	5,159	12,005	
<b>Total operating reserves</b>	<b>22,994</b>	<b>807</b>	<b>23,802</b>	<b>(18,799)</b>	<b>17,675</b>	<b>41,476</b>	3% <sup>(6)</sup>
<b>Capital reserves</b>							
Building reserve	9,019	7,880	16,899	-	489	17,388	
Other capital reserves <sup>(5)</sup>	6,070	5,079	11,149	(5,478)	5,006	16,155	
Plant, operations and maintenance	798	-	798	-	-	798	
<b>Total capital reserves</b>	<b>15,887</b>	<b>12,959</b>	<b>28,846</b>	<b>(5,478)</b>	<b>5,495</b>	<b>34,342</b>	2%
<b>Total reserves</b>	<b>38,881</b>	<b>13,766</b>	<b>52,648</b>	<b>(24,277)</b>	<b>23,170</b>	<b>75,818</b>	5%

- 1) Approved by the Board of Trustees on Jan. 7, 2020.
- 2) Prior year adjustments reflect revisions to the reserve balances resulting from discussions with Alberta Education and CBE's external auditors.
  - Operating reserves: Increase of \$0.8 million mainly due to adjustment in board-funded capital asset additions.
  - Capital reserves: Increase of \$7.9 million due to the allocation of one-time \$9.8 million capital grant from Alberta Infrastructure towards board-funded capital assets. \$5.1 million related to landscaping and solar power project were deferred to future years.
- 3) Unrestricted reserve is comprised of the Fiscal Stability reserve, which established at the end of 2006-07 and amended in September 2016 to:
  - Stabilize the CBE's operating activities from year to year if provincial funding does not keep pace with student growth.
  - Stabilize the CBE's operating activities from year to year in years of temporary student decline.
  - Provide funds for planned or unexpected dramatic operational consequences or emergencies.
  - Provide funds for one-time initiatives that generate operating budget savings.
- 4) Designated operating funds include \$9.4 million (2019 - \$5.1 million) for schools and \$2.6 million for service unit (2019 - \$1.8 million) expenditures carried forward to 2020-21 fiscal year.
- 5) Other capital reserves include capital carry-forwards of \$10.5 million (2019 - \$5.5 million) related to new school commissioning, maintenance, IT infrastructure upgrades and other board-funded capital projects which will continue in 2020-21 fiscal year.
- 6) Aug. 31, 2020, operating reserve balance of \$41.5 million represent three per cent of 2020-21 budgeted expenditures of \$1,378 million; subject to Board of Trustees and Ministerial approval.

Please note that the accumulated surplus is not equivalent to available for use reserves and therefore cannot be used to support the continuity of programs, services and supports in future years.

## Financial Health Matrix

In response to the Ministerial Investigation and 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 matrix can be found in Appendix IV.

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 CBE administration to the Board of Trustees allows stakeholders (students, staff, the public, 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. School capacity utilization is in a reasonable target zone to accommodate current enrolment growth, but with deferred maintenance on schools approaching \$180 million, the effective utilization of IMR and CMR funds are increasingly important in maintaining safe and healthy learning spaces for students.

In summary, short-term operational needs are being met through a balance of financial support and operational effectiveness in delivering programs, services and supports to students.

At this time, the most significant area of concern relates to the overall level of government funding. Should enrolment grow at rates above funding growth, the CBE will be challenged to find new, different and more efficient ways to provide high quality public education.

## Outlook for 2020-21

Student success is at the centre of every budget-related decision the CBE makes. The CBE's values set out below, guide the administration's approach to the budget:

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

The CBE continues to feel the pressure of operating almost 250 schools for more than 125,000 students. 24 schools have opened in the past four years, three more are set to open in 2020-21, and five more in later school years. (Appendix V). This will mean additional financial pressure as CBE will need to fund the commissioning of these new schools. In addition to new schools, the CBE continues to face challenges with ageing facilities. As a majority of the CBE's facilities are over 50 years old, renovation and modernization costs will pose additional pressure on the CBE finances.

The CBE is committed to student success and prudent financial management. All programs and operations will continue to be reviewed and changes made where necessary to match resources to programs and services provided. The CBE will be implementing a new program evaluation framework to support the ongoing assessment of educational programs, services and support for efficiency, effectiveness and economy.

In 2020-21 the CBE will also move to align and coordinate risk management activities across the organization. This risk management initiative is focused on increasing the reliable achievement of the Board of Trustees' Results policies over time.

As the 2020-21 school year begins, the CBE faces more challenges that will require flexibility and adaptability. The CBE will need to manage the budget without the one-time grant allocations that were in place 2019-20, and applying a new weighted moving average funding model. Additionally, operating costs of the three new schools opening Sept 2020 will place additional pressure on allocated Alberta Education funding. This includes commissioning these schools so that they are ready to welcome students.

Existing schools at the CBE also face new challenges. With the return to a near-normal school year in 2020-21, CBE schools are delivering education through the traditional in-classroom method and the new online Hub model. Ensuring the safety of students, parents and staff is of utmost importance.

The CBE will be following guidelines provided by AHS. The current estimated costs relate to COVID-19 are subject to material change depending on how the situation evolves and as of Nov. 10, 2020, was estimated at \$46.850 million. \$44.5 million in federal funding will be used to partially offset financial strain keeping students and staff safe through the global pandemic. Any major changes in the course or intensity of the pandemic will have financial implications for the CBE.

In May of 2020, the CBE received a Ministerial Order with requirements to be completed by November 30, 2020. The CBE is committed to fulfilling all the requirements as set out in the Ministerial Order within the time allotted.

## Compliance

For the year ended Aug. 31, 2020, the CBE was in full compliance with the provincial funding framework. Additionally, all transfers of funds affecting the CBE's operating and capital reserves were made in accordance with provincial regulations and the Board of Trustees' direction and approval.

## Appendices

### Appendix I – Schools and Service Unit Function and Highlights

#### Schools and Facility Operations

Schools create engaging learning experiences and support students in a variety of ways. They also connect with families and communities to help support student success. For many CBE students and families, their experiences with the CBE occur solely through schools.

Schools make learning meaningful for individual students and their families. They work collaboratively with service units to create and implement system initiatives that enhance learning and honour the hopes of their students and families. Some of the ways this happens in schools include:

- Teachers personalize learning for students and communicate with families about their students' progress and achievement.
- Educational assistants provide valuable support to help students be successful.
- Principals provide leadership to school staff and lead learning at the school. They also work with school councils, parent societies and other groups to implement and communicate priorities and initiatives.
- Office staff communicate with students, employees and families to ensure there are a common understanding and implementation of processes and procedures.
- Facility operators keep schools clean and safe.
- Area directors support instructional leaders and teachers to improve teaching, learning and student success.

CBE schools are organized into seven Areas. Area offices play an important role in providing instructional leadership to principals, helping to deliver system services to schools, supporting school operations and ensuring effective collaboration amongst schools where appropriate. Area offices also work collaboratively to ensure directions for principals and schools across the system are aligned. Each area has an average of 35 schools and a budget of approximately \$1.1 million.

A summary of the year over year expenses for schools and facility operations are as follows:

Expenses	Actuals 2019-20		Actuals 2018-19		Increase/ (Decrease)		
	FTE	(\$000s)	FTE	(\$000s)	FTE	(\$000s)	%
Certificated permanent salaries and benefits	6,659	757,095	6,705	765,380	(46)	(8,284)	(1.1%)
Certificated temporary salaries and benefits	-	21,790	-	30,242	-	(8,452)	(27.9%)
Non-certificated permanent salaries and benefits	2,412	158,136	2,764	171,983	(352)	(13,847)	(8.1%)
Non-certificated temporary salaries and benefits	-	7,155	-	9,871	-	(2,716)	(27.5%)
Dues and fees	-	352	-	599	-	(247)	(41.2%)
Rental equipment and facilities	-	740	-	716	-	24	3.4%
Maintenance and repairs	-	1,316	-	1,521	-	(205)	(13.5%)
Insurance	-	8	-	4	-	4	96.2%
Professional services	-	11,651	-	11,641	-	10	0.1%
Utilities	-	259	-	271	-	(13)	(4.6%)
Transportation charges	-	1,322	-	2,769	-	(1,446)	(52.2%)
Travel and subsistence	-	152	-	287	-	(136)	(47.2%)
Other supplies	-	40,764	-	61,579	-	(20,815)	(33.8%)
Minor equipment	-	2,531	-	4,938	-	(2,407)	(48.7%)
Textbooks and materials	-	689	-	1,315	-	(626)	(47.6%)
Interest and finance	-	26	-	13	-	12	92.7%
Other (uncollectible accounts)	-	3,159	-	16	-	3,143	19450.6%
<b>Total expense</b>	<b>9,071</b>	<b>1,007,146</b>	<b>9,468</b>	<b>1,063,146</b>	<b>(397)</b>	<b>(56,001)</b>	<b>(5.3%)</b>

## Service Unit Corporate Accounts

There are 'corporate costs' that are managed by respective service units on behalf of the organization. These costs are largely non-discretionary, at least in the short to medium term, as they cannot be easily reduced without significant impact to CBE operations. Specific service units are responsible for monitoring these costs and thus have these items included in their budget. As these costs are incurred for the entire system, they are grouped and presented together here as 'corporate accounts' for illustrative purposes.

Below is a quick overview of some activities which are typically incurred in corporate accounts, including:

<b>Communications and Engagement Services</b>	Facilitating community (high school engagement, etc.), corporate partnerships
<b>Facilities and Environmental Services</b>	Utilities, amortization, insurance, student transportation (charter buses, Handibus, taxis), maintenance, repair costs, etc.
<b>Finance and Technology Services</b>	Technology licenses, subscription and fees, amortization for board funded assets, etc.
<b>General Counsel</b>	External legal counsel fees
<b>Human Resources</b>	Professional Improvement Fellowship (per the ATA Collective Agreement), secondments, staff development funds, etc.
<b>School Improvement</b>	Programs supporting suicide prevention and therapeutic intervention, the budget for Calgary Police Services school resource officers, and amortization for the student information system
<b>Education Matters</b>	In accordance with Public Sector Accounting Standards, EducationMatters is consolidated for the CBE's financial reporting purposes

	Chief Superintendent Office	Communication and Engagement Services	Corporate Revenue	Facilities and Environmental Services	Finance and Technology Services	General Counsel	Human Resources	School Improvement	Total 2019-20	Total 2018-19
	in \$000s									
<b>Expenses</b>										
Certificated salaries and benefits	-	-	-	-	1,479	-	2,195	26	3,700	5,387
Non-certificated salaries and benefits	-	260	-	1,091	1,013	-	1,283	4	4,102	2,660
Dues and fees	-	-	-	-	-	-	1,219	-	1,219	725
Rental equipment and facilities	-	-	-	9,197	-	-	-	-	9,197	10,123
Maintenance and repairs	-	-	-	13,075	4,331	-	-	-	17,406	20,930
Insurance	-	-	-	7,408	-	-	-	-	7,408	5,905
Professional services	-	46	-	4,796	1,054	780	3,349	1,177	11,208	12,733
Utilities	-	-	-	18,233	3,654	-	-	-	21,887	25,557
Transportation charges	-	-	-	39,438	-	-	-	-	39,438	48,830
Travel and subsistence	-	-	-	43	-	-	1	-	44	51
Other supplies	25	13	-	-	1,787	-	1,493	335	3,829	3,818
Minor equipment	-	-	-	-	-	-	-	-	-	-
Amortization	-	-	-	49,489	15,305	-	-	2,700	67,494	65,986
Interest and finance charges	-	-	-	-	1,575	-	-	-	1,575	1,313
Other (uncollectible accounts)	-	-	3,717	-	104	-	-	-	3,821	4,121
<b>Total expenses</b>	<b>25</b>	<b>320</b>	<b>3,717</b>	<b>142,769</b>	<b>30,303</b>	<b>780</b>	<b>9,539</b>	<b>4,242</b>	<b>192,327</b>	<b>208,137</b>

## General Counsel

General Counsel provides the business functions of law, privacy and access. The service unit handles the CBE's Administrative Regulation development, contract administration, Corporate Secretary and administrative support to the Board of Trustees. The service unit supports students, schools and the CBE by:

- Delivering important information and training to schools on complex legal and privacy issues;
- Providing or coordinating the delivery of legal services on behalf of the CBE;
- Providing risk mitigation oversight;
- Managing the CBE's compliance with Freedom of Information and Protection of Privacy Act (FOIP Act);
- Overseeing the CBE's compliance with applicable law, regulations and policies;
- Coordinating the development of the CBE's administrative regulations and procedures;
- Managing contract processes and standards and maintaining a repository;
- Providing legal counsel to the Board of Trustees and the Chief Superintendent;
- Managing the proceedings of the Board of Trustees; and
- Maintaining the corporate record of the Board of Trustees proceedings.

Costs related to General Counsel are broken down in the following chart:

	Actuals 2019-20		Actuals 2018-19		Increase/ (Decrease)		
	FTE	(\$000s)	FTE	(\$000s)	FTE	(\$000s)	%
Salaries and benefits	11	1,259	11	1,227	-	32	2.6%
Dues and fees	-	7	-	12	-	(5)	(41.7%)
Professional services	-	23	-	17	-	6	35.8%
Utilities	-	3	-	3	-	(0)	(4.8%)
Travel and subsistence	-	1	-	4	-	(3)	(72.0%)
Other supplies	-	8	-	13	-	(5)	(38.3%)
Minor equipment	-	0	-	5	-	(5)	(93.4%)
Textbooks and materials	-	11	-	12	-	(1)	(5.7%)
Amortization	-	21	-	24	-	(3)	(11.5%)
<b>Total expense</b>	<b>11</b>	<b>1,334</b>	<b>11</b>	<b>1,318</b>	<b>-</b>	<b>17</b>	<b>1.3%</b>

## School Improvement

### Central Supports

The central supports of the School Improvement Service Unit are directly linked to system-wide priorities reflected by CBE values and within the CBE's Three Year Education Plan.

Central portfolios provide specific leadership, guidance, and supports to further the work in and across schools. Two Education Directors have a centrally based portfolio. These two portfolios are Research and Strategy and Inclusive Education. Due to the nature of the work within these portfolios, these roles focus system-level work across all Areas. Education Directors assigned to Areas also have specific portfolios. Although these are central supports, the work of certificated staff in these positions is directly linked to schools. This involves the development of system resources for teaching and learning, the provision of professional learning, organization and support for delivery of programs, and responding to future needs. The specific portfolios supported by Education Directors include:

- Alternative Programs
- Athletics, Student Activities and Off-Site Activities
- Complementary Curriculum
- Core Curriculum
- Early Learning
- Education Partnerships & Campus Calgary/ Open Minds (CCOM)
- English Language Learners
- Global Learning
- High School Success
- Indigenous Education
- Languages
- Student Voice
- Teaching and Learning with Technology & Learning Resources

Expenses	Actuals 2019-20		Actuals 2018-19		Increase/ (Decrease)		
	FTE	(\$000s)	FTE	(\$000s)	FTE	(\$000s)	%
Certificated permanent salaries and benefits	115	15,505	120	16,042	(5)	(537)	(3.3%)
Certificated temporary salaries and benefits	-	433	-	633	-	(200)	(31.6%)
Non-certificated permanent salaries and benefits	113	12,170	124	13,275	(11)	(1,105)	(8.3%)
Non-certificated temporary salaries and benefits	-	1,160	-	1,652	-	(492)	(29.8%)
Dues and fees	-	73	-	93	-	(20)	(21.8%)
Rental equipment and facilities	-	-	-	9	-	(9)	(100.0%)
Maintenance and repairs	-	22	-	61	-	(39)	(64.4%)
Insurance	-	1	-	2	-	(1)	(44.0%)
Professional services	-	908	-	1,610	-	(702)	(43.6%)
Utilities	-	62	-	55	-	7	12.2%
Transportation charges	-	18	-	25	-	(8)	(30.8%)
Travel and subsistence	-	178	-	257	-	(80)	(31.0%)
Other supplies	-	1,623	-	1,858	-	(236)	(12.7%)
Minor equipment	-	15	-	151	-	(136)	(90.1%)
Textbooks and materials	-	50	-	124	-	(73)	(59.3%)
Amortization	-	196	-	623	-	(427)	(68.6%)
Interest and finance	-	1	-	-	-	1	100.0%
<b>Total expense</b>	<b>228</b>	<b>32,414</b>	<b>243</b>	<b>36,469</b>	<b>(16)</b>	<b>(4,056)</b>	<b>(11.1%)</b>



## Facilities and Environmental Services

Facilities and Environmental Services (FES) provides students and employees with quality learning and working environments. FES works closely with students, parents, communities, the City of Calgary and the Government of Alberta to provide support and services including:

- Student accommodation planning;
- Student transportation;
- Facility construction, renovation and maintenance;
- Building operations;
- Leasing, disposition and acquisition of real property;
- CBE emergency, security, risk, health and safety services;
- Environmental stewardship; and
- Internal mail and delivery services.

Expenses	Actuals 2019-20		Actuals 2018-19		Increase/ (Decrease)		
	FTE	(\$000s)	FTE	(\$000s)	FTE	(\$000s)	%
Certificated permanent salaries and benefits	-	68	-	-	-	68	-
Certificated temporary salaries and benefits	-	(1)	-	-	-	(1)	-
Non-certificated permanent salaries and benefits	208	20,618	211	21,228	(3)	(610)	(2.9%)
Non-certificated temporary salaries and benefits	-	1,299	-	1,841	-	(542)	(29.4%)
Dues and fees	-	54	-	70	-	(17)	(23.8%)
Rental equipment and facilities	-	6	-	-	-	6	-
Maintenance and repairs	-	6,428	-	7,521	-	(1,092)	(14.5%)
Professional services	-	769	-	883	-	(113)	(12.8%)
Utilities	-	140	-	146	-	(6)	(4.2%)
Transportation charges	-	0	-	7	-	(7)	(93.9%)
Travel and subsistence	-	81	-	108	-	(27)	(25.4%)
Other supplies	-	1,411	-	512	-	899	175.5%
Minor equipment	-	16	-	8	-	9	113.4%
Amortization	-	2,876	-	2,928	-	(52)	(1.8%)
<b>Total expense</b>	<b>208</b>	<b>33,765</b>	<b>211</b>	<b>35,251</b>	<b>(3)</b>	<b>(1,486)</b>	<b>(4.2%)</b>

## Communication and Engagement Services

Communication and Engagement Services (CES) creates and delivers consistent and timely communication to various stakeholders including families, students, staff, government, unions and associations and members of the broader community. This centralized department provides ongoing communication and community engagement advice and support to schools, service units, the Board of Trustees and in support of CBE priorities. The department also manages and provides support for the public, internal and school websites and other technology tools used by schools and service units.

As of Fall 2019, corporate partnerships and nutrition support functions have moved to Communication and Engagement Services.

Expenses	Actuals 2019-20		Actuals 2018-19		Increase/ (Decrease)		
	FTE	(\$000s)	FTE	(\$000s)	FTE	(\$000s)	%
Certificated permanent salaries and benefits	-	148	-	-	-	148	-
Certificated temporary salaries and benefits	-	-	-	15	-	(15)	(100.0%)
Non-certificated permanent salaries and benefits	20	2,379	22	2,572	(2)	(193)	(7.5%)
Non-certificated temporary salaries and benefits	-	2	-	16	-	(14)	(89.5%)
Dues and fees	-	0	-	2	-	(2)	(92.3%)
Professional services	-	93	-	7	-	86	1158.1%
Utilities	-	8	-	8	-	(1)	(6.8%)
Travel and subsistence	-	1	-	1	-	(0)	(22.9%)
Other supplies	-	939	-	937	-	1	0.1%
Minor equipment	-	22	-	56	-	(34)	(60.7%)
Textbooks and materials	-	0	-	2	-	(1)	(75.9%)
<b>Total expense</b>	<b>20</b>	<b>3,592</b>	<b>22</b>	<b>3,618</b>	<b>(2)</b>	<b>(26)</b>	<b>(0.7%)</b>

## Finance and Technology Services

Finance and Technology Services is made up of three integrated teams, including Finance, IT operations (ITS) and IT Client Support (CTS). These groups provide financial support and technical services to ensure resources are available to create a personalized learning environment for students including:

- Supporting sound financial practises across the CBE;
- Providing financial administration of fee-based services, waivers and collections;
- Monitoring and reporting financial performance through the annual budget and financial reporting periods throughout the year;
- Ensuring the best deals possible for purchased goods and services;
- Paying bills on time;
- Building and supporting CBE's technology infrastructure, integrity and security;
- Supporting the operation of approximately 300,000 discrete devices across 260 sites;
- Supporting students year-round with access to services, digital resources and managing the massive volumes of data generated annually;
- Working to ensure computers, tablets, printers, displays, etc. are available and working for all of CBE; and
- Supporting the myriad of software solutions that are part and parcel part of the modern learning environment.

Expenses	Actuals 2019-20		Actuals 2018-19		Increase/ (Decrease)		
	FTE	(\$000s)	FTE	(\$000s)	FTE	(\$000s)	%
Non-certificated permanant salaries and benefits	184	20,647	191	22,110	(7)	(1,463)	(6.6%)
Non-certificated temporary salaries and benefits	-	321	-	333	-	(12)	(3.6%)
Dues and fees	-	106	-	161	-	(55)	(34.3%)
Maintenance and repairs	-	9	-	22	-	(14)	(61.4%)
Professional services	-	359	-	871	-	(512)	(58.8%)
Utilities	-	28	-	38	-	(10)	(26.2%)
Travel and subsistence	-	29	-	40	-	(12)	(28.5%)
Other supplies	-	51	-	113	-	(62)	(55.3%)
Minor equipment	-	54	-	89	-	(35)	(39.4%)
Amortization	-	5,139	-	3,394	-	1,745	51.4%
<b>Total expense</b>	<b>184</b>	<b>26,742</b>	<b>191</b>	<b>27,171</b>	<b>(7)</b>	<b>(429)</b>	<b>(1.6%)</b>

## Human Resources

Human Resources supports employees with all matters related to their employment relationship with the CBE. They support over 14,000 employees and proactively recruit talent while balancing current and future projected needs. The team oversees recruitment, total rewards, workforce planning, labour and employee relations, advisory services, employee development, payroll, the human resources management system, the Employee Health Resource Centre, operations and integrated solutions.

Expenses	Actuals 2019-20		Actuals 2018-19		Increase/ (Decrease)		
	FTE	(\$000s)	FTE	(\$000s)	FTE	(\$000s)	%
Certificated permanent salaries and benefits	7	1,074	10	1,278	(3)	(205)	(16.0%)
Certificated temporary salaries and benefits	-	22	-	59	-	(37)	(62.7%)
Non-certificated permanent salaries and benefits	96	9,964	100	10,174	(3)	(210)	(2.1%)
Non-certificated temporary salaries and benefits	-	703	-	602	-	101	16.8%
Dues and fees	-	8	-	30	-	(22)	(74.5%)
Professional services	-	382	-	565	-	(183)	(32.4%)
Utilities	-	24	-	18	-	6	35.1%
Travel and subsistence	-	5	-	38	-	(33)	(86.2%)
Other supplies	-	36	-	127	-	(91)	(71.6%)
Minor equipment	-	5	-	20	-	(15)	(74.9%)
Textbooks and materials	-	2	-	5	-	(3)	(65.6%)
Amortization	-	45	-	45	-	0	0.0%
<b>Total expense</b>	<b>103</b>	<b>12,270</b>	<b>110</b>	<b>12,962</b>	<b>(6)</b>	<b>(692)</b>	<b>(5.3%)</b>

## Chief Superintendent's Office

The Chief Superintendent's office leads strategic planning for student success based on the Board of Trustees' values and policies. The Chief Superintendent, as both the Chief Executive Officer and Chief Educational Officer, develops the Three-Year Education Plan to improve student success and ensures that students and their learning are at the centre of organizational decisions

Expenses	Actuals 2019-20		Actuals 2018-19		Increase/ (Decrease)		
	FTE	(\$000s)	FTE	(\$000s)	FTE	(\$000s)	%
Salaries and benefits	3	551	5	1,074	(2)	(523)	(48.7%)
Dues and fees	-	2	-	4	-	(2)	(47.7%)
Rental equipment and facilities	-	23	-	62	-	(39)	(63.2%)
Maintenance and repairs	-	-	-	1	-	(1)	(100.0%)
Professional services	-	9	-	25	-	(16)	(64.7%)
Utilities	-	2	-	3	-	(1)	(37.0%)
Travel and subsistence	-	2	-	3	-	(1)	(23.3%)
Other supplies	-	2	-	10	-	(7)	(74.6%)
Minor equipment	-	-	-	1	-	(1)	(100.0%)
Textbooks and materials	-	2	-	0	-	2	1662.7%
Amortization	-	-	-	2	-	(2)	(100.0%)
<b>Total expense</b>	<b>3</b>	<b>593</b>	<b>5</b>	<b>1,184</b>	<b>(2)</b>	<b>(592)</b>	<b>(50.0%)</b>

## Board of Trustees

The Board of Trustees represent, lead and serve Calgarians and govern the CBE. This is done by establishing expectations for organizational results and quality operational performance and then monitoring actual performance against those expectations. This monitoring takes place at public board meetings. As part of its role, the Board connects with key stakeholders and advocates for the needs of the system with elected officials such as MLAs and City Councillors.

The Board of Trustees includes all items related to the governance of the organization including Trustee remuneration, office expenses and travel costs, financial audit fees, election costs, and Alberta School Boards Association fees. The Board of Trustees does not include the cost of services and supports provided by the service units in delivering on the Board's governance responsibilities. Service and support costs to the Board are absorbed by the relevant service unit. Staff who directly support and manage the proceedings of the Board of Trustees are included in General Counsel.

Expenses	Actuals 2019-20		Actuals 2018-19		Increase/ (Decrease)		
	FTE	(\$000s)	FTE	(\$000s)	FTE	(\$000s)	%
Non-certificated permanent salaries and benefits	6	385	7	422	-	(36)	(8.6%)
Dues and fees	-	261	-	260	-	2	0.7%
Professional services	-	643	-	814	-	(172)	(21.1%)
Utilities	-	1	-	1	-	(0)	(6.1%)
Travel and subsistence	-	12	-	17	-	(5)	(28.9%)
Other supplies	-	2	-	3	-	(1)	(27.8%)
Textbooks and materials	-	-	-	0	-	(0)	(100.0%)
<b>Total expense</b>	<b>6</b>	<b>1,304</b>	<b>7</b>	<b>1,517</b>	<b>-</b>	<b>(213)</b>	<b>(14.0%)</b>

## Appendix II – Account and Block Descriptions

### Account information

The CBE's classification and use of accounts is regulated by the reporting requirements of Alberta Education. Revenues are grouped by source and expenditures are categorized by both object and program (sometimes referred to as 'block'). The main revenue and expense categories include:

Revenues	
Alberta Education	All revenues sourced from Alberta Education. Also included are payments made by Alberta Education to the Alberta Teachers' Retirement Fund on behalf of the CBE as well as revenues recognized for facility-related capital funding from Alberta Education.
Fees	Fees charged to parents for transportation, noon supervision as well as other fees charged directly by schools.
Other sales and services	Adult, international student and continuing education fees as well as revenues from the provision of sales and services.
Other revenue includes	Investment income - Interest, dividends and realized gains on the sale of investments All other revenue - Gifts and donations, fundraising and rental of facilities Federal Government and First Nations - All revenue received from the Federal Government including payments related to tuition fees for First Nations, Métis and Inuit students.

<b>Expenditures by object:</b>	
Salaries and benefits	All salaries paid to employees and all benefits paid on behalf of employees including contributions to pension plans; employment insurance, Workers Compensation Board and Canada Pension Plan premiums; as well as the cost for extended health and dental benefit plans.
Services, contracts and supplies	Cost of supplies, materials and services rendered.
Other (amortization, interest,	Amortization of tangible capital assets, interest and financing charges and uncollectible accounts (bad debts) expense.

<b>Expenditures by program/block</b>	
Instruction: early childhood services	Instruction (Early Childhood Services) is comprised of the delivery of early childhood instruction in schools and support provided for early childhood instruction centrally. This includes pre-kindergarten and kindergarten.
Instruction: K – 12	Instruction (Grades K – 12) is comprised of both the delivery of Grades K– 12 instruction in schools as well as school administration and centrally provided support for the delivery of Grades K – 12 instruction.
Board and System Administration	Administration includes system-wide activities for the purpose of general regulation and direction of the affairs of the school jurisdiction. The cost of rent and operating for the Education Centre is charged to the Board and System Administration block There is a 3.6% of total expenditures cap on Board and System Administration expenses.
Transportation	All activities directly related to transporting students to and from school and the support to run the program is included in Transportation.
Plant Operations and maintenance	Activities related to the construction, operation, maintenance, safety and security of school buildings and support provided to administer these activities. This excludes transportation facilities
External services	External services include services offered outside the CBE's regular educational programs for kindergarten – Grade 12 students such as continuing adult education and the noon supervision program.



## Appendix III – Transportation and Noon Supervision Fees

### 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. A total of 42,500 students were transported in the 2019-20 year; 23,500 students were on yellow school buses, while 19,000 used Calgary Transit. This is an increase of 7,000 compared to the 2018-19 year, in which 35,500 students were transported; 23,500 students were on yellow school buses, and 12,000 used Calgary Transit.

To minimize the impact of the mid-year funding change, the CBE used \$5 million of redirected IMR funding to offset the \$8 million mid-year reductions in funding. In 2019-20 families who were previously eligible for fee-free transportation were charged \$365 retroactively to the start of the 2019-20 school year. This is the same amount as all general yellow bus riders. In addition, changes in transportation costs and revenues compared to the prior year is due to:

- Transportation fee replacement grant eliminated
- Removal of bus aides
- Decrease in transportation expense from reduced use of bussing due to cancellation of in-person learning.
- Repurposed IMR funding has also been included with government grants

	Actuals 2019-20	Actuals 2018-19	Increase/ (Decrease)
(in \$000s)			
Government transportation funding	31,089	42,451	(11,361)
One-time approved repurposed IMR funding	5,000	-	5,000
<b>Total government grants and other</b>	<b>36,089</b>	<b>42,451</b>	<b>(6,361)</b>
Busing aides	-	1,426	(1,426)
Central administration	1,138	1,068	69
Transportation services	39,439	48,837	(9,399)
Other supplies and services	475	400	75
Waivers	715	705	11
Uncollectible accounts	511	197	314
<b>Total transportation costs</b>	<b>42,278</b>	<b>52,632</b>	<b>(10,354)</b>
Funding gap	(6,189)	(10,181)	3,993
Fees	5,110	4,921	190
<b>Net (deficit) / surplus</b>	<b>(1,078)</b>	<b>(5,261)</b>	<b>4,183</b>

## Noon supervision fees

The 2019-20 noon supervision program budget was balanced. Fee rates were set at a level that covered the majority of the anticipated cost of running the program. Lunchroom staff are hired for a minimum of two hours per day (per the Staff Association collective agreement), however, only 1.5 hours of labour are charged to the noon supervision program for which fees are recovered. The remaining 0.5 hours per day must be covered by each school's budget.

Actual 2019-20 costs had increased noon supervision staff however with the cancellation of in-person learning and temporary layoffs, there was a saving in staffing costs for the year.

In 2019-20, the average number of students attending the noon supervision program was 56,098. This was an increase of 822 students, or 1.5 per cent over the 2018-19 average student count of 55,276.

	<b>Actuals 2019-20</b>	<b>Actuals 2018-19</b>	<b>Increase/ (Decrease)</b>
(in \$000s)			
<b>Available funding</b>	-	-	-
School-based staff	<b>9,349</b>	10,764	(1,415)
Central administration	<b>359</b>	490	(131)
Contracts and services	<b>346</b>	407	(61)
Waivers	<b>1,453</b>	2,025	(572)
Uncollectible accounts	<b>1,038</b>	1,034	3
<b>Total noon supervision costs</b>	<b>12,544</b>	<b>14,720</b>	<b>(2,176)</b>
Funding gap	<b>(12,544)</b>	(14,720)	2,176
Fees	<b>10,376</b>	14,777	(4,401)
<b>Net (deficit) / surplus</b>	<b>(2,168)</b>	<b>56</b>	<b>(2,224)</b>

## Appendix IV – Financial Health Matrix

Current Year – Short Term Financial Health Indicators						
Indicator	Metric / Ratio	2016-17	2017-18	2018-19	2019-20	Status F - favorable U - unfavorable = - neutral
Ability to meet financial obligations in the current school year	Current Assets to Current Liabilities.	1.01	1.74	1.71	2.55	F
	<b>Why it is important:</b> Current assets should equal or exceed current liabilities to ensure the CBE is able to meet current year financial obligations.					
Current year operational flexibility	Percent of Line of Credit in use at end of year	0%	0%	0%	0%	=
	<b>Why it is important:</b> The lower the utilization of the Line of Credit the better.					
Debt Affordability	Debt servicing costs as a percent of total CBE spending.	0.06%	0.06%	0.06%	0.09%	F
	<b>Why it is important:</b> Lower debt servicing costs mean the CBE has greater ability to take on debt to moderate impacts on programs, services and supports.					
Debt Affordability	Debt as a percent of total CBE assets	0.95%	0.87%	0.88%	0.86%	F
	<b>Why it is important:</b> The lower the percentage the better as it means the CBE has greater ability to take on debt to address emerging unfunded infrastructure cost.					
Overall Health	Net Assets/Net Debt adjusted for deferred revenue related to new school construction /modernizations	*	*	213,282	225,017	F
	<b>Why it is important:</b> Net assets means the CBE is managing its costs and assets in a sustainable way. (* - information not presented in a manner to report correctly)					
Ability to respond to short-term revenue changes	Operating reserves available for use. Days of operation that can be funded by Operating reserves	\$19,088,000 (2.5 days)	\$25,977,000 (3.5 days)	\$23,802,000 (3 days)	\$41,477,000 (5.5 days)	F
	<b>Why it is important:</b> Operating reserves provide the CBE with short-term flexibility to address unanticipated unfunded costs.					
Ability to respond to short-medium term infrastructure pressures	Capital reserves available for use. Capital reserves available for use as a percent of total assets at net book value	\$32,401,000 2.22%	\$24,200,000 1.58%	\$28,846,000 1.88%	\$34,341,000 2.19%	F
	<b>Why it is important:</b> Capital reserve amounts provide the CBE with the ability to address emerging unfunded infrastructure (buildings, technology, furniture, fixture, and equipment) needs to maintain programs, services and supports.					

Medium - Long Term Financial Health Indicators						
Indicator	Metric / Ratio	2016-17	2017-18	2018-19	2019-20	Status F - favorable U - unfavorable = - neutral
Health of CBE School Infrastructure	Estimated Deferred Maintenance <i>Why it is important: Deferred maintenance is the estimated cost to repair/upgrade the major building systems that are currently operating beyond their designed service life. An increase in deferred maintenance over time is an indicator of significant future cost and risk.</i>	\$162,000,000	\$162,000,000	\$173,000,000	\$173,000,000	U
Potential Future Cash Outflows related to CBE School Infrastructure	Asset Retirement Obligations and Liabilities related to Contaminated Sites <i>Why it is important: The requirement to restore certain schools and property that may require remediation is a cost that will need to be outlaid at some point in the future.</i>	\$ 327,000	\$ 327,000	\$ 327,000	\$ 2,127,000	U
Ability to continue to fund current levels of programs, services, and supports	Per student funding from Alberta Education. Total Alberta Education Funding divided by number of students <i>Why it is important: 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.</i>	\$8,831	\$8,995	\$9,020	\$8,597	U
Incremental cost growth due to enrolment	Year over year change in enrolment growth <i>Why it is important: Increasing enrolment over time is an indicator that costs will continue to increase as programs, services and supports will need to support more students. This includes the need for additional learning spaces which can include the need for new schools. With a weighted moving average funding model, enrolment growth over time means that funding growth will lag actual enrolment. The faster the growth, the greater the lag. Accordingly, the rate of growth over time can indicate a need to re-evaluate programs, services and supports for students.</i>	119,147	121,691	123,419	125,809	U
Incremental costs change due to compliance with contractual agreements	Change in average teacher salary year over year. <i>Why it is important: The average teacher salary is one of the most significant factors in driving 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.</i>	\$101,500	\$100,771	\$100,453	\$101,000	=
Incremental cost growth due to inflationary pressure on non-compensation costs	Statistics Canada annual inflation rate for Calgary Alberta <i>Why it is important: Over time, the cost of most inputs into public education increase due to inflation. Monitoring the inflation rate for Calgary over time allows decision makers to assess the continued affordability and sustainability of programs, services and supports.</i>	1.16%	2.26%	1.64%	1.19%	F
Ability of the CBE to accommodate incremental enrolment growth	Overall system utilization rate. <i>Why it is important: The quality and availability of learning spaces plays a significant role in student outcomes. An increase in system utilization rates indicates an increased risk of crowding, potentially lower quality learning spaces, and the need for new or expanded facilities. Conversely, a fall in system utilization rates over time may indicate a need to close or shrink existing learning spaces to ensure the sustainability of programs, services and supports.</i>	83%	85%	86%	84%	=

## Appendix V – School Facility Projects

The following new schools and major modernizations are open, under construction and/or have been announced.

School	Project type	Status
<b>Schools that are opening in 2020-21 and beyond</b>		
Northern Lights School (Coventry Hills/Country Hills Village)	New school	Opened September 2020
Sibylla Kiddle School (Cranston)	New school	Opened September 2020
Dr. Freda Miller School (Evergreen)	New school	Opened September 2020
Forest Lawn High School	Modernization	Projected Spring 2021
Skyview Ranch Elementary/Middle School Project	New school	TBD
Mahogany Elementary School	New school	TBD
North Calgary High School	New school	TBD
Auburn Bay Middle School	New school	TBD
Auburn Bay Elementary	New school	TBD

## Summary of third party invoices

For the year ending August 31, 2020

Category	Number of Vendors	% of Suppliers	Total Amount	% of Total Amount
Total payments amount is greater than \$250,000	103	3.0%	580,438,639	94.6%
Total payments amount is between \$200,000 and \$250,000	23	0.7%	5,166,360	0.8%
Total payments amount is between \$100,000 and \$200,000	80	2.3%	11,073,907	1.8%
Total payments amount is between \$50,000 and \$100,000	82	2.4%	5,843,996	1.0%
Total payments amount is less than \$50,000	3,162	91.7%	10,830,763	1.8%
<b>Grand Total</b>	<b>3,450</b>	<b>100.0%</b>	<b>613,353,663</b>	<b>100.0%</b>

Summary of third party invoices with total payment value > \$250,000  
For the year ending August 31, 2020

Category	Number of Vendors	Total Amount	% of Total Amount
Salaries & Benefits	13	415,806,111	71.64%
Transportation	4	41,359,691	7.13%
Construction, Maintenance & Repair	29	24,827,120	4.28%
Utilities	6	23,273,400	4.01%
Tangible Capital Assets	9	14,700,955	2.53%
Rental Equipment & Facility	2	14,144,462	2.44%
Professional & Technical Services	9	13,817,033	2.38%
Supplies & Other Services	18	13,630,585	2.35%
P-Card Transactions	1	8,002,592	1.38%
Insurance	3	7,381,319	1.27%
Dues & Fees	4	1,137,212	0.20%
Minor Equipment <\$5000	3	1,021,275	0.18%
Flow Through From Ab Ed	1	736,882	0.13%
Donations	1	600,000	0.10%
<b>Grand Total</b>	<b>103</b>	<b>580,438,639</b>	<b>100.00%</b>

## Details of third party invoices with total payment value > \$250,000

For the year ending August 31, 2020

Category	Total Amount	% of Total Amount
<b>SALARIES &amp; BENEFITS</b>	<b>415,806,111</b>	<b>71.64%</b>
RECEIVER GENERAL FOR CANADA	222,975,951	38.42%
BOARD OF ADMINISTRATORS	75,985,169	13.09%
SUN LIFE ASSURANCE COMPANY OF CANADA	53,618,968	9.24%
ALBERTA PENSIONS ADMINISTRATION CORP.	31,860,716	5.49%
ASEBP - ALBERTA SCHOOL EMPLOYEE BENEFIT PLAN	13,554,644	2.34%
ALBERTA TEACHERS ASSOCIATION	11,159,516	1.92%
WORKERS' COMPENSATION BOARD	2,144,817	0.37%
CBE STAFF ASSOCIATION	1,517,205	0.26%
ALBERTA BLUE CROSS	1,016,370	0.18%
LONDON LIFE INSURANCE CO.	640,564	0.11%
CANADIAN UNION OF PUBLIC EMPLOYEES LOCAL 40	622,086	0.11%
MANULIFE	358,961	0.06%
LONDON LIFE/CAPITAL ESTATE PLANNING CORP.	351,143	0.06%
<b>TRANSPORTATION</b>	<b>41,359,691</b>	<b>7.13%</b>
SOUTHLAND TRANSPORTATION LTD.	31,302,483	5.39%
4SEASONS TRANSPORTATION LTD.dba 1323179 ALBERTA LTD.	8,645,545	1.49%
DREAMS TRANSPORTATION LTD.	1,087,086	0.19%
IMPERIAL OIL LTD.	324,577	0.06%
<b>CONSTRUCTION, MAINTENANCE &amp; REPAIR</b>	<b>24,827,120</b>	<b>4.28%</b>
CHANDOS CONSTRUCTION LTD.	5,720,530	0.99%
WESTERN WEATHER PROTECTOR LTD.	2,960,613	0.51%
RUSSPET CONSTRUCTION LTD.	1,825,609	0.31%
ROCKY CROSS CONSTRUCTION (NORTH) LTD.	1,515,369	0.26%
HALBRO CONSTRUCTION LTD	1,402,972	0.24%
ALBERTA FIRE & FLOOD LTD.	1,256,331	0.22%
SYNCON MANAGEMENT LTD	774,179	0.13%
CORMAC PROJECTS INC.	753,007	0.13%
BIG COUNTRY PLASTERING LTD.	701,946	0.12%
APM CONSTRUCTION SERVICES INC.	628,438	0.11%
WEST SOURCE ENTERPRISES INC.	585,986	0.10%
TROTTER & MORTON BLDG TECH. INC	572,308	0.10%
BOULDER MECHANICAL CONTRACTORS LTD.	543,212	0.09%
BOW RIVER ROAD WORK CONTRACTING LTD.	522,014	0.09%
GREAT NORTHERN PLUMBING INC.	491,952	0.08%
ROGERS COMMUNICATIONS CANADA INC.	415,205	0.07%
FLYNN CANADA LTD.	380,348	0.07%
M BUILDS (ALTA) LIMITED PARTNERSHIP	373,042	0.06%
AINSWORTH INC.	365,720	0.06%
ELLISDON CONSTRUCTION SERVICES INC.	337,698	0.06%



Category	Total Amount	% of Total Amount
ACSI	331,054	0.06%
WOLSELEY CANADA INC.	316,571	0.05%
BMP MECHANICAL LTD.	314,764	0.05%
FOOTHILLS DECORATING PARTNERSHIP	314,722	0.05%
IBM CANADA LTD	313,812	0.05%
CRESTVIEW ELECTRIC LTD.	295,738	0.05%
EMM DECORATING & GRAFFITI REMOVAL LTD.	287,738	0.05%
MAPLE REINDERS INC.	269,179	0.05%
MJS MECHANICAL LTD.	257,062	0.04%
<b>UTILITIES</b>	<b>23,273,400</b>	<b>4.01%</b>
DIRECT ENERGY BUSINESS SERVICES	11,401,400	1.96%
ENMAX ENERGY CORPORATION	4,885,367	0.84%
AXIA SUPERNET LTD.	3,480,794	0.60%
CITY OF CALGARY	2,152,891	0.37%
TELUS COMMUNICATIONS INC.	901,680	0.16%
WASTE MANAGEMENT OF CANADA CORP.	451,268	0.08%
<b>TANGIBLE CAPITAL ASSETS</b>	<b>14,700,955</b>	<b>2.53%</b>
PC CORP INC.	3,834,371	0.66%
APPLE CANADA INC.	3,419,650	0.59%
SPACES INC.	1,724,839	0.30%
LASERNETWORKS INC.	1,691,419	0.29%
AVI-SPL CANADA LTD.	1,327,114	0.23%
INSYNC SYSTEMS INC.	974,185	0.17%
POWERSCHOOL GROUP LLC	740,879	0.13%
SHAW GMC CHEVROLET BUICK LIMITED PARTNERSHIP	598,653	0.10%
CONTEMPORARY OFFICE INTERIORS LTD.	389,847	0.07%
<b>RENTAL EQUIPMENT &amp; FACILITY</b>	<b>14,144,462</b>	<b>2.44%</b>
BENTALL GREENOAK (CANADA) LIMITED PARTNERSHIP	13,588,695	2.34%
IMPERIAL PARKING CANADA CORP.	555,767	0.10%
<b>PROFESSIONAL &amp; TECHNICAL SERVICES (P&amp;T)</b>	<b>13,817,033</b>	<b>2.38%</b>
HULL SERVICES	5,826,229	1.00%
S.I. SYSTEMS PARTNERSHIP	3,642,340	0.63%
ALBERTA HEALTH SERVICES	1,046,789	0.18%
SOCIETY FOR TREATMENT OF AUTISM	847,639	0.15%
DLA PIPER (CANADA) LLP	709,400	0.12%
WOOD'S HOMES	700,641	0.12%
LEARNING BAR INC., THE	492,067	0.08%
RYCOR SOLUTIONS INC.	287,327	0.05%
IRON MOUNTAIN CANADA	264,601	0.05%
<b>SUPPLIES (SUPP) &amp; OTHER SERVICES</b>	<b>13,630,585</b>	<b>2.35%</b>
ORACLE CANADA ULC	2,591,162	0.45%
GRAND & TOY	2,132,243	0.37%
SWISH MAINTENANCE LIMITED	2,061,910	0.36%
D2L CORPORATION	1,089,527	0.19%
SPICERS CANADA ULC	736,099	0.13%
SUPREME OFFICE PRODUCTS LTD	601,183	0.10%
CHARTER TELECOM, INC.	580,581	0.10%
INSIGHT CANADA INC.	455,659	0.08%
SYSCO CALGARY, A DIVISION OF SYSCO CANADA INC.	431,704	0.07%

Category	Total Amount	% of Total Amount
UNITED LIBRARY SERVICES INC.	415,048	0.07%
SPORTFACTOR INC.	399,710	0.07%
SAIT POLYTECHNIC	359,303	0.06%
OFFICE SOLUTIONS (ALBERTA) INC.	341,723	0.06%
TEXTHELP INC.	304,500	0.05%
CALGARY MEALS ON WHEELS	297,717	0.05%
C.C. CRAIG CO. LTD.	288,407	0.05%
ROGERS WIRELESS INC.	274,003	0.05%
SPECTRUM EDUCATIONAL SUPPLIES LIMITED	270,107	0.05%
<b>P-CARD TRANSACTIONS</b>	<b>8,002,592</b>	<b>1.38%</b>
BANK OF MONTREAL	8,002,592	1.38%
<b>INSURANCE</b>	<b>7,381,319</b>	<b>1.27%</b>
MARSH CANADA LIMITED	4,873,123	0.84%
URBAN SCHOOLS INSURANCE CONSORTIUM	1,967,916	0.34%
MSH INTERNATIONAL (CANADA) LTD.	540,280	0.09%
<b>DUES &amp; FEES (D&amp;F)</b>	<b>1,137,212</b>	<b>0.20%</b>
CALGARY SENIOR HIGH SCHOOL ATHLETIC ASSOCIATION	341,988	0.06%
ALBERTA SCHOOL BOARDS ASSOCIATION	278,462	0.05%
INTERNATIONAL BACCALAUREATE ORGANIZATION	261,364	0.05%
JOANE CARDINAL-SCHUBERT HIGH	255,398	0.04%
<b>MINOR EQUIPMENT &lt;\$5000</b>	<b>1,021,275</b>	<b>0.18%</b>
LONG & MCQUADE LTD.	378,816	0.07%
SOFTWARE4SCHOOLS.CA	323,949	0.06%
ST. JOHN'S MUSIC LTD.	318,510	0.05%
<b>FLOW THROUGH FROM AB ED</b>	<b>736,882</b>	<b>0.13%</b>
TSUUT'INA NATION	736,882	0.13%
<b>DONATIONS</b>	<b>600,000</b>	<b>0.10%</b>
EducationMatters	600,000	0.10%
<b>Grand Total</b>	<b>580,438,639</b>	<b>100.00%</b>



Calgary's | **trust** | for public education

Financial Statements

December 31, 2019

**RSM Alberta LLP**

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## Independent Auditor's Report

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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, 2019, and the statements of operations, changes in fund balances and 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, 2019, and the results of its operations, changes in fund balances and its cash flows for the year ended December 31, 2019 in accordance with Canadian accounting standards for not-for-profit organizations.

### 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.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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.

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AUDIT | TAX | CONSULTING

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.

**RSM Alberta LLP**  
 CHARTERED PROFESSIONAL ACCOUNTANTS

Calgary, Canada  
 March 19, 2020

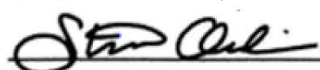
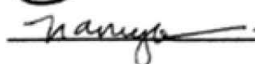
**EducationMatters, Calgary's Trust for Public Education**  
**Statement of Financial Position**  
**December 31, 2019**

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	2019	2018
<b>Assets</b>		
Current assets		
Cash and cash equivalents (notes 3 and 7)	\$ 1,848,691	\$ 1,899,149
Accounts receivable	<u>4,904</u>	<u>1,880</u>
	1,853,595	1,901,029
Investments (notes 4 and 7)	6,320,786	5,575,899
Property and equipment (note 5)	<u>3,740</u>	<u>9,605</u>
	<u>\$ 8,178,121</u>	<u>\$ 7,486,533</u>
<b>Liabilities</b>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 35,182	\$ 35,453
Deferred operating contributions (note 6)	<u>401,000</u>	<u>441,000</u>
	<u>436,182</u>	<u>476,453</u>
<b>Funds</b>		
Operating fund	846,061	778,282
Flow-through fund	778,937	835,876
Endowment fund (note 7)	<u>6,116,941</u>	<u>5,395,922</u>
	<u>7,741,939</u>	<u>7,010,080</u>
	<u>\$ 8,178,121</u>	<u>\$ 7,486,533</u>
Commitments (note 8)		

See accompanying notes to the financial statements

On behalf of the Board,

 \_\_\_\_\_, Governor  
 \_\_\_\_\_, Governor

**EducationMatters, Calgary's Trust for Public Education**  
**Statement of Operations**  
**Year Ended December 31, 2019**

	<b>2019</b>				<b>2018</b>
	<b>Operating Fund</b>	<b>Flow-Through Fund</b>	<b>Endowment Fund</b>	<b>Total</b>	
Revenue					
Contributions	\$ 640,000	\$ 1,406,544	\$ 141,250	\$ 2,187,794	\$ 2,278,151
Interfund fees	108,284	(26,704)	(81,580)	-	-
Gains (losses) on investments (note 4)	56,372	-	691,126	747,498	(156,373)
Interest and dividend revenue	<u>33,979</u>	<u>-</u>	<u>130,791</u>	<u>164,770</u>	<u>201,120</u>
	<u>838,635</u>	<u>1,379,840</u>	<u>881,587</u>	<u>3,100,062</u>	<u>2,322,898</u>
Expenditures					
Grants (notes 6 and 10)	-	1,400,372	196,725	1,597,097	1,517,365
Salaries and benefits (note 10)	553,403	-	-	553,403	541,032
Communications (note 10)	5,258	-	-	5,258	4,975
Fund development (note 10)	8,942	-	-	8,942	18,000
Office	32,176	-	-	32,176	35,317
Investment fees (note 10)	45,408	-	-	45,408	44,264
Professional fees	23,075	-	-	23,075	24,907
Fundraising and other events (note 10)	4,915	-	-	4,915	12,785
Computer applications and support	49,229	-	-	49,229	55,561
Rent	39,513	-	-	39,513	38,993
Amortization	<u>9,187</u>	<u>-</u>	<u>-</u>	<u>9,187</u>	<u>9,724</u>
	<u>771,106</u>	<u>1,400,372</u>	<u>196,725</u>	<u>2,368,203</u>	<u>2,302,923</u>
Excess (deficiency) of revenue over expenditures	<u>\$ 67,529</u>	<u>\$ (20,532)</u>	<u>\$ 684,862</u>	<u>\$ 731,859</u>	<u>\$ 19,975</u>

See accompanying notes to the financial statements

**EducationMatters, Calgary's Trust for Public Education**  
**Statement of Changes in Fund Balances**  
**Year Ended December 31, 2019**

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	Operating Fund	Flow- Through Fund	Endowment Fund	Total
Fund balances, December 31, 2017	\$ 774,693	\$ 957,130	\$ 5,258,282	\$ 6,990,105
Excess (deficiency) of revenue over expenditures	26,251	(143,916)	137,640	19,975
Interfund transfers	<u>(22,662)</u>	<u>22,662</u>	<u>-</u>	<u>-</u>
Fund balances, December 31, 2018	778,282	835,876	5,395,922	7,010,080
Excess (deficiency) of revenue over expenditures	67,529	(20,532)	684,862	731,859
Interfund transfers	<u>250</u>	<u>(36,407)</u>	<u>36,157</u>	<u>-</u>
Fund balances, December 31, 2019	<u>\$ 846,061</u>	<u>\$ 778,937</u>	<u>\$ 6,116,941</u>	<u>\$ 7,741,939</u>

See accompanying notes to the financial statements



**EducationMatters, Calgary's Trust for Public Education**  
**Statement of Cash Flows**  
**Year Ended December 31, 2019**

	2019	2018
Cash provided by (used in):		
Operating activities		
Excess of revenue over expenditures	\$ 731,859	\$ 19,975
Adjusting items:		
Amortization	9,187	9,724
Loss (gain) on investments	<u>(747,498)</u>	<u>156,373</u>
	<u>(6,452)</u>	<u>186,072</u>
Changes in non-cash items		
Accounts receivable	(3,024)	(777)
Accounts payable and accrued liabilities	(271)	493
Deferred operating contributions	<u>(40,000)</u>	<u>-</u>
	<u>(43,295)</u>	<u>(284)</u>
Cash (used in) provided by operating activities	<u>(49,747)</u>	<u>185,788</u>
Investing activities		
Purchase of equipment	(3,322)	-
Purchase of investments	(196,869)	(510,811)
Disposal of investments	<u>199,480</u>	<u>246,119</u>
Cash used in investing activities	<u>(711)</u>	<u>(264,692)</u>
Cash outflow	(50,458)	(78,904)
Cash and cash equivalents, beginning of year	<u>1,899,149</u>	<u>1,978,053</u>
Cash and cash equivalents, end of year	<u>\$ 1,848,691</u>	<u>\$ 1,899,149</u>
Cash and cash equivalents are comprised of:		
Cash	\$ 229,789	\$ 223,441
Treasury bills (note 3)	<u>1,618,902</u>	<u>1,675,708</u>
	<u>\$ 1,848,691</u>	<u>\$ 1,899,149</u>

See accompanying notes to the financial statements

**EducationMatters, Calgary's Trust for Public Education**  
**Notes to Financial Statements**  
**December 31, 2019**

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1. Nature of Trust

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

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

(a) Revenue

The Trust receives contributions in the form of donations to specified funds, operating grants 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 expenses are incurred.

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

(b) 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.

**EducationMatters, Calgary's Trust for Public Education**  
**Notes to Financial Statements**  
**December 31, 2019**

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***Operating fund***

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 fund***

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 fund***

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

(c) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and short-term investments with a maturity date of three months or less.

(d) Investments

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

(e) Property and equipment

The Trust capitalizes administrative assets, consisting of computer equipment and office equipment, at cost and amortizes them over their estimated useful lives of five years on a straight-line basis.

Property and equipment is evaluated for impairment when events or circumstances indicate its carrying value may not be recoverable. Any impairment is measured by comparing the carrying value of the assets to the fair value, based on the present value of future cash flows expected to be generated from the assets.

(f) Measurement uncertainty

The valuation of property and equipment is based on management's best estimates of the future recoverability of these assets and the determination of costs subject to classification as property and equipment. The amounts recorded for amortization of the property and equipment are based on management's best estimates of the remaining useful lives and period of future benefit of the related assets.

**EducationMatters, Calgary's Trust for Public Education**  
**Notes to Financial Statements**  
**December 31, 2019**

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The valuation of accrued liabilities and deferred operating contributions are based on management's best estimates of expenses incurred during the year that will be payable in future periods.

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

(g) Financial instruments

The Trust initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions that are measured at the exchange amount.

The Trust subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in pooled investment funds that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in excess of revenue over expenditures.

Financial assets measured at amortized cost include cash and cash equivalents and accounts receivable. The Trust's financial assets measured at fair value include the pooled investment funds.

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

Financial assets measured at cost or amortized cost are tested for impairment, at the end of each year, to determine whether there are indicators that the asset may be impaired. The amount of the write-down, if any, is recognized in excess of revenue over expenditures. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account. The reversal may be recorded provided it is no greater than the amount that had been previously reported as a reduction in the asset and it does not exceed original cost. The amount of the reversal is recognized in excess of revenue over expenditures.

The Trust recognizes its transaction costs in excess of revenue over expenditures in the period incurred for its equity investments and for all other financial assets and liabilities that are subsequently measured at fair value. Financial instruments that are subsequently measured at cost or amortized cost are adjusted by the transaction costs and financing fees that are directly attributable to their origination, issuance or assumption.

**EducationMatters, Calgary's Trust for Public Education**  
**Notes to Financial Statements**  
**December 31, 2019**

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(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 charged an interfund fee in accordance with donor agreements and flow-through funds are charged an interfund fee of 5% of each gift received.

(i) Donated services

Donated services are not recognized in the financial statements as there is no objective basis available to measure the value of such services.

3. Cash and cash equivalents

Cash and cash equivalents include short-term investments of \$1,618,902 (2018 - \$1,675,708) 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 1.65% (2018 - 1.22%).

4. Investments

	2019	2018
Pooled Funds - Endowment Fund	\$ 5,843,458	\$ 5,161,698
Pooled Funds - Operating Fund	<u>477,328</u>	<u>414,201</u>
	<u>\$ 6,320,786</u>	<u>\$ 5,575,899</u>

Investments are comprised of \$6,320,786 (2018 - \$5,575,899) 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 no gifted shares held at December 31, 2019 or 2018.

Gain on investments of \$747,498 (2018 loss - \$156,373) includes unrealized gains of \$690,778 (2018 losses - \$215,300).

5. Property and equipment

	Cost	Accumulated Amortization	Net Book Value	
			2019	2018
Computer equipment	\$ 85,755	\$ 82,015	\$ 3,740	\$ 9,454
Office equipment	<u>25,850</u>	<u>25,850</u>	<u>-</u>	<u>151</u>
	<u>\$ 111,605</u>	<u>\$ 107,865</u>	<u>\$ 3,740</u>	<u>\$ 9,605</u>

**EducationMatters, Calgary's Trust for Public Education**  
**Notes to Financial Statements**  
**December 31, 2019**

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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 \$600,000 (2018 - \$660,000) from the CBE. Contributions in the amount of \$400,000 were deferred to 2020 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 \$39,513 (2018 - \$38,993) and \$7,065 (2018 - \$6,265), respectively, from the CBE.

Grants awarded to CBE schools by the Trust are distributed to recipients by way of the CBE. In 2019, this amount was \$1,084,264 (2018 - \$1,020,914).

7. Endowment funds

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

	2019	2018
Cash and cash equivalents	\$ 273,483	\$ 234,224
Investments	<u>5,843,458</u>	<u>5,161,698</u>
	<u>\$ 6,116,941</u>	<u>\$ 5,395,922</u>

8. Commitments

The Trust's office lease with the CBE was renewed in September 2019 for an additional one-year term to August 31, 2020 and requires monthly rental payments of \$3,371.

9. Financial instruments

The Trust is exposed to the following significant financial risks:

(a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The financial instruments that potentially subject the Trust to significant concentration of credit risk consist primarily of cash and cash equivalents and investments. The Trust mitigates its exposure to credit loss by placing its cash and cash equivalents and investments with major financial institutions.

**EducationMatters, Calgary's Trust for Public Education**  
**Notes to Financial Statements**  
**December 31, 2019**

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(b) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Trust's investments in pooled investment funds expose the company to price risks as equity investments are subject to price changes in the open market.

10. Additional information on fund development

(a) Expenses incurred to raise funds

	2019	2018
Fundraising event	\$ -	\$ 12,785
Fund development expenses	8,942	18,000
Fund development salaries and benefits	<u>142,743</u>	<u>144,657</u>
	<u>\$ 151,685</u>	<u>\$ 175,442</u>

(b) Funds raised during 2019 were \$1,547,794 (2018 - \$1,618,151).

(c) Summary of disbursements

	2019	2018
Grants	\$ 1,077,006	\$ 1,032,194
Scholarships	<u>520,091</u>	<u>485,171</u>
	<u>\$ 1,597,097</u>	<u>\$ 1,517,365</u>

In 2019 there were two disbursements of contributions greater than 10% of the gross contributions received in 2019. The following projects were supported:

- (1) Calgary Board of Education Exploratory or Dual Credit programs engage in learning experiences that can earn students credits in high school and post-secondary education institutions simultaneously allow students to discover and explore career pathways, which can help them plan for successful transitions to post-secondary and/or the workforce, provide workplace certification/accreditation or offer preferred placement at post-secondary institutions. During the year ended December 31, 2019, contributions in the amount of \$361,750 (2018 - \$316,500) were disbursed to this project.

**EducationMatters, Calgary's Trust for Public Education**  
**Notes to Financial Statements**  
**December 31, 2019**

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(2) Sensory supports for students enhance the learning environment with tools and universal strategies for all students in the classroom that can help address and instruct practices for self regulation and provide foundational skill required for future employment. At the school level, sensory supports assist students to remain engaged in classroom activities and help alleviate disruptions in the class for both the individual student's work and that of classmates. These supports also help increase social competencies and inclusivity for students. Funding provides classroom tools associated with many different areas of learning including: the learning environment; communication; sensory specific; social and; academics. During the year ended December 31, 2019, contributions in the amount of \$166,640 (2018 - \$124,714) were disbursed to this project.

(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:

	2019	2018
Grant disbursements	\$ 1,597,097	\$ 1,517,365
Communication expenses	5,258	4,975
Fund development expenses, excluding events	151,685	162,657
Events	4,915	12,785
Program expenses	554,653	551,153
Investment fees	45,408	44,264
Amortization expense	<u>9,187</u>	<u>9,724</u>
	<u>\$ 2,368,203</u>	<u>\$ 2,302,923</u>

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.



**Urban Schools Insurance Consortium  
Management Financial Statements  
For the eight months ended August 31, 2020**

**Contents:**

Statement of Financial Position  
Statement of Comprehensive Income  
Statement of Changes in Subscribers' Surplus  
Statement of Cash Flows  
Equity allocation between Members

**Prepared By:**

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Urban Schools Insurance Consortium  
Statement of Financial Position  
Expressed in Canadian dollars

As at August 31,	2020	2019
<b>Assets</b>		
Cash and cash equivalents	\$ 1,953,170	\$ 2,174,788
Marketable securities	13,077,990	14,118,602
Accrued investment income	95,204	95,127
Prepaid expenses	10,929	5,250
Commissions receivable	-	-
<b>Total Assets</b>	<b>\$ 15,137,293</b>	<b>\$ 16,393,767</b>
<b>Liabilities</b>		
Accounts payable and accrued expenses	\$ 44,982	\$ 111,800
Deferred revenue	110,101	86,357
Claims payable	-	-
Premium tax payable	-	-
Unearned premiums	916,666	425,000
Provision for unpaid claims and loss adjustment expenses	8,342,820	8,640,358
Provision for premium deficiency reserve	95,628	-
<b>Total Liabilities</b>	<b>9,510,197</b>	<b>9,263,515</b>
<b>Subscribers' Surplus</b>		
Subscribers' contributions	481,391	481,391
Retained earnings	5,145,700	6,648,861
<b>Total Subscribers' Surplus</b>	<b>5,627,091</b>	<b>7,130,252</b>
<b>Total Liabilities and Subscribers' Surplus</b>	<b>\$ 15,137,288</b>	<b>\$ 16,393,767</b>

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

For the eight months ended August 31,	Actual 2020	Budget 2020	Variance Favourable / (Unfavourable)	Actual 2019
<b>Income</b>				
Gross premiums written	\$ -	\$ -	\$ -	-
Change in unearned premium reserve	3,666,667	3,666,667	-	1,700,000
Premiums earned	3,666,667	3,666,667	-	1,700,000
Other insurance income	446,474	441,978	4,496	341,693
Interest income	286,449	362,648	(76,199)	404,197
Realized gains (losses) on investments	115,232	-	115,232	(54,428)
Unrealized (losses) gains on investments	(126,018)	-	(126,018)	830,868
Total income	4,388,804	4,471,293	(82,489)	3,222,330
<b>Expenses</b>				
Losses paid	5,631,868	-	-	2,110,518
Change in outstanding loss reserves	(44,280)	-	-	892,426
Change in incurred but not reported reserves	(166,658)	-	-	(596,608)
Losses incurred	5,420,930	3,520,666	(1,900,264)	2,406,336
Change in premium deficiency reserve	(382,509)	-	382,509	(112,762)
Premium taxes	-	146,666	146,666	-
General and administrative expenses	454,157	470,865	16,708	467,900
Total expenses	5,492,578	4,138,197	(1,354,381)	2,761,474
<b>Net comprehensive (loss) income</b>	<b>\$ (1,103,774)</b>	<b>\$ 333,096</b>	<b>\$ (1,436,870)</b>	<b>\$ 460,856</b>

Urban Schools Insurance Consortium  
Statement of Changes in Subscribers' Surplus  
Expressed in Canadian dollars

	Subscribers' Contributions	Retained Earnings	Total Subscribers' Surplus
As at January 1, 2019	\$ 481,391	\$ 6,188,005	\$ 6,669,396
Net comprehensive income	-	460,856	460,856
As at August 31, 2019	\$ 481,391	\$ 6,648,861	\$ 7,130,252
As at January 1, 2020	\$ 481,391	\$ 6,249,474	\$ 6,730,865
Net comprehensive loss	-	(1,103,774)	(1,103,774)
As at August 31, 2020	\$ 481,391	\$ 5,145,700	\$ 5,627,091

Urban Schools Insurance Consortium  
Statement of Cash Flows  
Expressed in Canadian dollars

For the eight months ended August 31,	2020	2019
<b>Operating Activities</b>		
Net comprehensive (loss) income	\$ (1,103,774)	\$ 460,856
Items not involving cash:		
Net investment income	(275,663)	(1,180,637)
Change in non-cash operating accounts:		
Insurance balances receivable	-	45,290
Claims recoverable	-	3,541
Prepaid expenses	38,211	(5,250)
Commissions receivable	660,608	518,142
Accounts payable and accrued expenses	(210,985)	(164,492)
Deferred revenue	(440,406)	(345,428)
Claims payable	(721,710)	(618,543)
Premium tax payable	(220,000)	(102,000)
Unearned premiums	(3,666,667)	(1,700,000)
Provision for unpaid claims and loss adjustment expenses	(210,943)	295,818
Provision for premium deficiency reserve	(382,509)	(112,762)
	(6,533,838)	(2,905,465)
<b>Investing Activities</b>		
Investment income received	272,104	376,148
Purchases of marketable securities	(2,794,364)	(1,405,319)
Proceeds from sales of marketable securities	2,551,920	1,300,000
	29,660	270,829
Change in cash and cash equivalents	(6,504,178)	(2,634,636)
Cash and cash equivalents, opening	8,457,343	4,809,424
Cash and cash equivalents, ending	\$ 1,953,165	\$ 2,174,788

URBAN SCHOOLS INSURANCE CONSORTIUM  
Calculation of Share of Consortium Pool Equity

As at August 31, 2020

Member	Equity share at Dec 31, 2019	Percentage share at Dec 31, 2019	Equity share at Aug 31, 2020	Percentage share at Aug 31, 2020
Calgary Board of Education	2,201,815	32.7122%	1,810,894	32.1817%
Calgary Roman Catholic Separate School Division	845,334	12.5591%	707,346	12.5704%
Edmonton School Division	1,674,650	24.8802%	1,405,464	24.9767%
Fort McMurray School Division	137,275	2.0395%	102,678	1.8247%
Grande Prairie School Division	155,134	2.3048%	117,111	2.0812%
Grande Prairie Roman Catholic Separate School Division	81,220	1.2067%	63,448	1.1275%
Holy Spirit Roman Catholic Separate School Division	111,274	1.6532%	92,172	1.6380%
Lethbridge School Division	183,622	2.7281%	155,507	2.7635%
Medicine Hat School Division	162,602	2.4158%	142,816	2.5380%
Medicine Hat Roman Catholic Board of Education	82,590	1.2270%	74,441	1.3229%
Red Deer School Division	207,594	3.0842%	173,807	3.0888%
Red Deer Catholic Separate School Division	143,250	2.1283%	122,851	2.1832%
Rocky View School Division	599,239	8.9029%	534,909	9.5060%
St. Albert School Division	145,266	2.1582%	123,647	2.1974%
	6,730,865	100.0000%	5,627,091	100.0000%

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

**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 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. Marilyn Dennis**

Name

Signature

**SUPERINTENDENT**

**Mr. Christopher Usih**

Name

Signature

**SECRETARY-TREASURER OR TREASURER**

**Bradley Grundy**

Name

Signature

Board-approved Release Date

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

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

	2020	2019
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents (Schedule 5; Note 3)	\$ 158,692,000	\$ 136,522,000
Accounts receivable (net after allowances) (Note 4)	\$ 48,490,000	\$ 40,818,000
Portfolio investments		
Operating (Schedule 5)	\$ 14,255,000	\$ 13,899,000
Endowments (Schedule 5)	\$ 8,146,000	\$ 7,436,000
Inventories for resale	\$ -	\$ -
Other financial assets	\$ -	\$ -
<b>Total financial assets</b>	\$ 229,583,000	\$ 198,675,000
<b>LIABILITIES</b>		
Bank indebtedness	\$ -	\$ -
Accounts payable and accrued liabilities (Note 7)	\$ 89,902,000	\$ 111,474,000
Unspent deferred contributions (Schedule 2)	\$ 52,003,000	\$ 16,939,000
Employee future benefits liabilities (Note 8)	\$ 25,456,000	\$ 24,833,000
Environmental liabilities (Note 9)	\$ 2,127,000	\$ 327,000
Other liabilities	\$ -	
Debt		
Supported: Debentures (Note 10)	\$ -	\$ 232,000
Unsupported: Debentures	\$ -	\$ -
Mortgages and capital loans	\$ -	\$ -
Capital leases (Note 11)	\$ 13,584,000	\$ 13,250,000
<b>Total liabilities</b>	\$ 183,072,000	\$ 167,055,000
<b>Net financial assets</b>	\$ 46,511,000	\$ 31,620,000
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 6)	\$ 1,319,122,000	\$ 1,315,467,000
Inventory of supplies (Note 5)	\$ 1,389,000	\$ -
Prepaid expenses	\$ 21,085,000	\$ 14,066,000
Other non-financial assets	\$ -	\$ -
<b>Total non-financial assets</b>	\$ 1,341,596,000	\$ 1,329,533,000
<b>Net assets before spent deferred capital contributions</b>	\$ 1,388,107,000	\$ 1,361,153,000
Spent deferred capital contributions (Schedule 2)	\$ 1,163,090,000	\$ 1,147,873,000
<b>Net assets</b>	\$ 225,017,000	\$ 213,280,000
<b>Net assets</b> (Note 12)		
Accumulated surplus (deficit) (Schedule 1)	\$ 223,804,000	\$ 212,282,000
Accumulated remeasurement gains (losses)	\$ 1,213,000	\$ 998,000
	\$ 225,017,000	\$ 213,280,000
<b>Economic dependence</b> (Note 1)		
<b>Contractual rights</b> (Note 6)		
<b>Contractual obligations</b> (Note 16)		
<b>Subsequent events</b> (Note 21)		

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

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

	Budget 2020	Actual 2020	Actual 2019
<b>REVENUES</b>			
Government of Alberta	\$ 1,308,984,000	\$ 1,246,391,000	\$ 1,293,529,000
Federal Government and other government grants	\$ 3,141,000	\$ 2,088,000	\$ 2,698,000
Property taxes	\$ -	\$ -	\$ -
Fees (Schedule 8)	\$ 45,553,000	\$ 31,512,000	\$ 43,627,000
Sales of services and products	\$ 20,093,000	\$ 24,019,000	\$ 28,874,000
Investment income	\$ 1,682,000	\$ 3,054,000	\$ 3,837,000
Donations and other contributions	\$ 9,956,000	\$ 11,160,000	\$ 12,060,000
Other revenue (Note 23)	\$ 4,990,000	\$ 4,786,000	\$ 5,368,000
<b>Total revenues</b>	\$ 1,394,399,000	\$ 1,323,010,000	\$ 1,389,993,000
<b>EXPENSES</b>			
Instruction - ECS	\$ 42,279,000	\$ 42,012,000	\$ 44,354,000
Instruction - Grades 1 - 12	\$ 1,067,622,000	\$ 995,483,000	\$ 1,048,639,000
Plant operations and maintenance (Schedule 4)	\$ 171,375,000	\$ 161,222,000	\$ 164,197,000
Transportation	\$ 48,610,000	\$ 42,278,000	\$ 52,632,000
Board & system administration	\$ 48,974,000	\$ 44,383,000	\$ 48,054,000
External services	\$ 30,141,000	\$ 26,110,000	\$ 32,898,000
<b>Total expenses</b>	\$ 1,409,001,000	\$ 1,311,488,000	\$ 1,390,774,000
<b>Annual operating surplus (deficit)</b>	\$ (14,602,000)	\$ 11,522,000	\$ (781,000)
Endowment contributions and reinvested income	\$ -	\$ -	
<b>Annual surplus (deficit)</b>	\$ (14,602,000)	\$ 11,522,000	\$ (781,000)
<b>Accumulated surplus (deficit) at beginning of year</b>	\$ 212,282,000	\$ 212,282,000	\$ 213,063,000
<b>Accumulated surplus (deficit) at end of year</b>	\$ 197,680,000	\$ 223,804,000	\$ 212,282,000

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

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

	2020	2019
<b>CASH FLOWS FROM:</b>		
<b>A. OPERATING TRANSACTIONS</b>		
Annual surplus (deficit)	\$ 11,522,000	\$ (781,000)
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	\$ 75,771,000	\$ 73,000,000
Net (gain)/loss on disposal of tangible capital assets	\$ (1,116,000)	\$ (110,000)
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ -
(Gain)/Loss on sale of portfolio investments	\$ -	\$ -
Spent deferred capital recognized as revenue	\$ (47,600,000)	\$ (46,057,000)
Deferred capital revenue write-down / adjustment	\$ 2,000	\$ (2,697,000)
Increase/(Decrease) in employee future benefit liabilities	\$ 623,000	\$ (899,000)
Donations in kind	\$ -	\$ -
	\$ 39,202,000	\$ 22,456,000
(Increase)/Decrease in accounts receivable	\$ (7,672,000)	\$ 3,805,000
(Increase)/Decrease in inventories for resale	\$ -	\$ -
(Increase)/Decrease in other financial assets	\$ -	\$ -
(Increase)/Decrease in inventory of supplies	\$ (1,389,000)	\$ -
(Increase)/Decrease in prepaid expenses	\$ (7,019,000)	\$ 2,236,000
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Increase/(Decrease) in accounts payable, accrued and other liabilities	\$ (21,572,000)	\$ (4,933,000)
Increase/(Decrease) in unspent deferred contributions	\$ 35,064,000	\$ 29,275,000
Increase/(Decrease) in environmental liabilities	\$ 1,800,000	
Other (Rounding)		
<b>Total cash flows from operating transactions</b>	\$ 38,414,000	\$ 52,839,000
<b>B. CAPITAL TRANSACTIONS</b>		
Acquisition of tangible capital assets	\$ (79,433,000)	\$ (82,396,000)
Net proceeds from disposal of unsupported capital assets	\$ 1,121,000	\$ 110,000
AI transferred assets	\$ 42,330,000	
<b>Total cash flows from capital transactions</b>	\$ (35,982,000)	\$ (82,286,000)
<b>C. INVESTING TRANSACTIONS</b>		
Purchases of portfolio investments	\$ (3,595,000)	\$ (4,099,000)
Proceeds on sale of portfolio investments	\$ 2,529,000	\$ 3,281,000
Other (Describe)	\$ -	\$ -
Other - Foreign Exchange Loss	\$ 215,000	\$ 201,000
<b>Total cash flows from investing transactions</b>	\$ (851,000)	\$ (617,000)
<b>D. FINANCING TRANSACTIONS</b>		
Debt issuances		
Debt repayments	\$ (232,000)	\$ (296,000)
Increase (decrease) in spent deferred capital contributions	\$ 20,487,000	\$ 24,718,000
Capital lease issuances	\$ 2,528,000	\$ 2,361,000
Capital lease payments	\$ (2,194,000)	\$ (1,944,000)
Other (describe)		
<b>Total cash flows from financing transactions</b>	\$ 20,589,000	\$ 24,839,000
<b>Increase (decrease) in cash and cash equivalents</b>	\$ 22,170,000	\$ (5,225,000)
<b>Cash and cash equivalents, at beginning of year</b>	\$ 136,522,000	\$ 141,747,000
<b>Cash and cash equivalents, at end of year</b>	\$ 158,692,000	\$ 136,522,000

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

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

	Budget 2020	2020	2019
Annual surplus (deficit)	\$ (14,602,000)	\$ 11,522,000	\$ (781,000)
Effect of changes in tangible capital assets			
Acquisition of tangible capital assets	\$ (18,161,000)	\$ (79,433,000)	\$ (82,396,000)
Amortization of tangible capital assets	\$ 28,161,000	\$ 75,771,000	\$ 73,000,000
Net (gain)/loss on disposal of tangible capital assets	\$ -	\$ (1,116,000)	\$ (110,000)
Net proceeds from disposal of unsupported capital assets	\$ -	\$ 1,121,000	\$ 110,000
Write-down carrying value of tangible capital assets	\$ -	\$ 2,000	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ -		\$ -
Other changes	\$ -		\$ -
<b>Total effect of changes in tangible capital assets</b>	\$ 10,000,000	\$ (3,655,000)	\$ (9,396,000)
Acquisition of inventory of supplies	\$ -	\$ (1,389,000)	\$ -
Consumption of inventory of supplies	\$ -	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ -	\$ (7,019,000)	\$ 2,236,000
(Increase)/Decrease in other non-financial assets	\$ -	\$ -	\$ -
Net remeasurement gains and (losses)	\$ -	\$ 215,000	\$ 201,000
Change in spent deferred capital contributions (Schedule 2)		\$ 15,217,000	\$ 20,325,000
Other changes	\$ -		\$ -
<b>Increase (decrease) in net financial assets</b>	\$ (4,602,000)	\$ 14,891,000	\$ 12,585,000
<b>Net financial assets at beginning of year</b>	\$ -	\$ 31,620,000	\$ 19,035,000
<b>Net financial assets at end of year</b>	\$ (4,602,000)	\$ 46,511,000	\$ 31,620,000

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

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

	2020	2019
Annual surplus (deficit)	\$ 11,522,000	\$ (781,000)
Effect of changes in tangible capital assets		
Acquisition of tangible capital assets	\$ (79,433,000)	\$ (82,396,000)
Amortization of tangible capital assets	\$ 75,771,000	\$ 73,000,000
Net (gain)/loss on disposal of tangible capital assets	\$ (1,116,000)	\$ (110,000)
Net proceeds from disposal of unsupported capital assets	\$ 1,121,000	\$ 110,000
Write-down carrying value of tangible capital assets	\$ 2,000	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ -
Other changes	\$ -	\$ -
<b>Total effect of changes in tangible capital assets</b>	<b>\$ (3,655,000)</b>	<b>\$ (9,396,000)</b>
Acquisition of inventory of supplies	\$ (1,389,000)	\$ -
Consumption of inventory of supplies	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ (7,019,000)	\$ 2,236,000
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Net remeasurement gains and (losses)	\$ 215,000	\$ 201,000
Change in spent deferred capital contributions (Schedule 2)	\$ 15,217,000	\$ 20,325,000
Other changes	\$ -	\$ -
<b>Increase (decrease) in net financial assets</b>	<b>\$ 14,891,000</b>	<b>\$ 12,585,000</b>
<b>Net financial assets at beginning of year</b>	<b>\$ 31,620,000</b>	<b>\$ 19,035,000</b>
<b>Net financial assets at end of year</b>	<b>\$ 46,511,000</b>	<b>\$ 31,620,000</b>

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

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

	2020	2019
Unrealized gains (losses) attributable to:		
Portfolio investments	\$ 200,000	\$ -
Derivatives	\$ -	\$ -
Foreign Currency Translation	\$ 15,000	\$ 201,000
Amounts reclassified to the statement of operations:		
Portfolio investments	\$ -	\$ -
Derivatives	\$ -	\$ -
Foreign Currency Translation	\$ -	\$ -
Other Adjustment (Describe)	\$ -	\$ -
Net remeasurement gains (losses) for the year	\$ 215,000	\$ 201,000
<b>Accumulated remeasurement gains (losses) at beginning of year</b>	\$ 998,000	\$ 797,000
<b>Accumulated remeasurement gains (losses) at end of year</b>	\$ 1,213,000	\$ 998,000

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

**SCHEDULE 1**

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

	NET ASSETS	ACCUMULATED REMEASUREMENT GAINS (LOSSES)	ACCUMULATED SURPLUS (DEFICIT)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
							TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES
<b>Balance at August 31, 2019</b>	\$ 210,583,000	\$ 998,000	\$ 209,585,000	\$ 165,989,000	\$ 4,714,000	\$ -	\$ 22,995,000	\$ 15,887,000
<b>Prior period adjustments:</b>								
	\$ 2,697,000	\$ -	\$ 2,697,000	\$ (11,069,000)	\$ -	\$ -	\$ 807,000	\$ 12,959,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted Balance, August 31, 2019</b>	\$ 213,280,000	\$ 998,000	\$ 212,282,000	\$ 154,920,000	\$ 4,714,000	\$ -	\$ 23,802,000	\$ 28,846,000
Operating surplus (deficit)	\$ 11,522,000		\$ 11,522,000			\$ 11,522,000		
Board funded tangible capital asset additions				\$ 16,615,000		\$ (16,184,000)	\$ -	\$ (431,000)
Disposal of unsupported tangible capital assets or board funded portion of supported	\$ -		\$ -	\$ -		\$ (920,000)		\$ 920,000
Write-down of unsupported tangible capital assets or board funded portion of supported	\$ -		\$ -	\$ -		\$ -		\$ -
Net remeasurement gains (losses) for the year	\$ 215,000	\$ 215,000						
Endowment expenses & disbursements	\$ -		\$ -		\$ 242,000	\$ (242,000)		
Endowment contributions	\$ -		\$ -					
Reinvested endowment income	\$ -		\$ -		\$ -	\$ -		
Direct credits to accumulated surplus (Describe)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets	\$ -			\$ (75,771,000)		\$ 75,771,000		
Capital revenue recognized	\$ -			\$ 47,600,000		\$ (47,600,000)		
Debt principal repayments (unsupported)	\$ -			\$ 2,194,000		\$ (2,194,000)		
Additional capital debt or capital leases	\$ -			\$ (2,528,000)		\$ 2,528,000		
Net transfers to operating reserves	\$ -					\$ (12,006,000)	\$ 12,006,000	
Net transfers from operating reserves	\$ -					\$ 6,846,000	\$ (6,846,000)	
Net transfers to capital reserves	\$ -					\$ (10,484,000)		\$ 10,484,000
Net transfers from capital reserves	\$ -					\$ 5,478,000		\$ (5,478,000)
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ (12,515,000)	\$ 12,515,000	\$ -
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Balance at August 31, 2020</b>	\$ 225,017,000	\$ 1,213,000	\$ 223,804,000	\$ 143,030,000	\$ 4,956,000	\$ -	\$ 41,477,000	\$ 34,341,000



**SCHEDULE 1**

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

	INTERNALLY RESTRICTED RESERVES BY PROGRAM									
	School & Instruction Related		Operations & Maintenance		Board & System Administration		Transportation		External Services	
	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves
<b>Balance at August 31, 2019</b>	\$ 32,276,000	\$ 1,381,000	\$ -	\$ 12,458,000	\$ (9,281,000)	\$ 1,960,000	\$ -	\$ -	\$ -	\$ 88,000
<b>Prior period adjustments:</b>										
	\$ 807,000		\$ -	\$ 12,959,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted Balance, August 31, 2019</b>	\$ 33,083,000	\$ 1,381,000	\$ -	\$ 25,417,000	\$ (9,281,000)	\$ 1,960,000	\$ -	\$ -	\$ -	\$ 88,000
Operating surplus (deficit)										
Board funded tangible capital asset additions	\$ -	\$ (431,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal of unsupported tangible capital assets or board funded portion of supported		\$ -		\$ 920,000		\$ -		\$ -		\$ -
Write-down of unsupported tangible capital assets or board funded portion of supported		\$ -		\$ -		\$ -		\$ -		\$ -
Net remeasurement gains (losses) for the year										
Endowment expenses & disbursements										
Endowment contributions										
Reinvested endowment income										
Direct credits to accumulated surplus (Describe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets										
Capital revenue recognized										
Debt principal repayments (unsupported)										
Additional capital debt or capital leases										
Net transfers to operating reserves	\$ 10,305,000		\$ -		\$ 181,000		\$ 1,520,000		\$ -	
Net transfers from operating reserves	\$ (5,963,000)		\$ -		\$ (883,000)		\$ -		\$ -	
Net transfers to capital reserves		\$ 580,000		\$ 8,643,000		\$ 1,261,000		\$ -		\$ -
Net transfers from capital reserves		\$ (1,381,000)		\$ (2,049,000)		\$ (1,960,000)		\$ -		\$ (88,000)
Other Changes	\$ 12,515,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Balance at August 31, 2020</b>	\$ 49,940,000	\$ 149,000	\$ -	\$ 32,931,000	\$ (9,983,000)	\$ 1,261,000	\$ 1,520,000	\$ -	\$ -	\$ -

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

	Alberta Education					Other GoA Ministries					Other Sources				Total
	IMR	CMR	Safe Return to Class	Others	Total Education	Alberta Infrastructure	Children's Services	Health	Other GOA Ministries	Total Other GoA Ministries	Gov't of Canada	Donations and grants from others	Other	Total other sources	
<b>Deferred Operating Contributions (DOC)</b>															
Balance at Aug 31, 2019	\$ 4,599,000	\$ -		\$ 1,300,000	\$ 5,899,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,034,000	\$ 59,000	\$ 1,093,000	\$ 6,992,000
Prior period adjustments - please explain:	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted ending balance Aug. 31, 2019</b>	<b>\$ 4,599,000</b>	<b>\$ -</b>		<b>\$ 1,300,000</b>	<b>\$ 5,899,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,034,000</b>	<b>\$ 59,000</b>	<b>\$ 1,093,000</b>	<b>\$ 6,992,000</b>
Received during the year (excluding investment income)	\$ 37,483,000	\$ -	\$ -	\$ 12,143,000	\$ 49,626,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 634,000	\$ -	\$ 634,000	\$ 50,260,000
Transfer (to) grant/donation revenue (excluding investment income)	\$ (10,348,000)	\$ -	\$ -	\$ (11,528,000)	\$ (21,876,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,106,000)	\$ -	\$ (1,106,000)	\$ (22,982,000)
Investment earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year	\$ 260,000	\$ -	\$ -	\$ -	\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,000
Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ (6,667,000)	\$ -	\$ -	\$ -	\$ (6,667,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,667,000)
Transferred (to) from others - please explain: Re-purposed	\$ (15,000,000)	\$ -	\$ -	\$ -	\$ (15,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,000,000)
<b>DOC closing balance at Aug 31, 2020</b>	<b>\$ 10,327,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,915,000</b>	<b>\$ 12,242,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 562,000</b>	<b>\$ 59,000</b>	<b>\$ 621,000</b>	<b>\$ 12,863,000</b>
<b>Unspent Deferred Capital Contributions (UDCC)</b>															
Balance at Aug 31, 2019	\$ -	\$ -		\$ -	\$ -	\$ 3,272,000	\$ -	\$ -	\$ -	\$ 3,272,000	\$ -	\$ -	\$ -	\$ -	\$ 3,272,000
Prior period adjustments - please explain:	\$ -	\$ -		\$ -	\$ -	\$ 6,675,000	\$ -	\$ -	\$ -	\$ 6,675,000	\$ -	\$ -	\$ -	\$ -	\$ 6,675,000
<b>Adjusted ending balance Aug. 31, 2019</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,947,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,947,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,947,000</b>
Received during the year (excluding investment income)	\$ -	\$ 25,797,000	\$ -	\$ 115,000	\$ 25,912,000	\$ 4,247,000	\$ -	\$ -	\$ -	\$ 4,247,000	\$ -	\$ 278,000	\$ -	\$ 278,000	\$ 30,437,000
UDCC Receivable	\$ -	\$ 11,056,000	\$ -	\$ -	\$ 11,056,000	\$ 1,279,000	\$ -	\$ -	\$ -	\$ 1,279,000	\$ -	\$ -	\$ -	\$ -	\$ 12,335,000
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year	\$ -	\$ 34,000	\$ -	\$ -	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,000
Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds on disposition of supported capital/ Insurance proceeds (and related interest)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,000	\$ -	\$ -	\$ -	\$ 209,000	\$ -	\$ -	\$ -	\$ -	\$ 209,000
Transferred from (to) DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) SDCC	\$ -	\$ (2,747,000)	\$ -	\$ (224,000)	\$ (2,971,000)	\$ (10,573,000)	\$ -	\$ -	\$ -	\$ (10,573,000)	\$ -	\$ (278,000)	\$ -	\$ (278,000)	\$ (13,822,000)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ 109,000	\$ 109,000	\$ (109,000)	\$ -	\$ -	\$ -	\$ (109,000)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>UDCC closing balance at Aug 31, 2020</b>	<b>\$ -</b>	<b>\$ 34,140,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,140,000</b>	<b>\$ 5,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,140,000</b>
<b>Total Unspent Deferred Contributions at Aug 31, 2020</b>	<b>\$ 10,327,000</b>	<b>\$ 34,140,000</b>	<b>\$ -</b>	<b>\$ 1,915,000</b>	<b>\$ 46,382,000</b>	<b>\$ 5,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000,000</b>	<b>\$ -</b>	<b>\$ 562,000</b>	<b>\$ 59,000</b>	<b>\$ 621,000</b>	<b>\$ 52,003,000</b>
<b>Spent Deferred Capital Contributions (SDCC)</b>															
Balance at Aug 31, 2019	\$ 46,422,000	\$ -		\$ 2,825,000	\$ 49,247,000	\$ 1,109,596,000	\$ -	\$ -	\$ -	\$ 1,109,596,000	\$ -	\$ 3,008,000	\$ -	\$ 3,008,000	\$ 1,161,851,000
Prior period adjustments - please explain:	\$ -	\$ -		\$ -	\$ -	\$ (13,978,000)	\$ -	\$ -	\$ -	\$ (13,978,000)	\$ -	\$ -	\$ -	\$ -	\$ (13,978,000)
<b>Adjusted ending balance Aug. 31, 2019</b>	<b>\$ 46,422,000</b>	<b>\$ -</b>		<b>\$ 2,825,000</b>	<b>\$ 49,247,000</b>	<b>\$ 1,095,618,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,095,618,000</b>	<b>\$ -</b>	<b>\$ 3,008,000</b>	<b>\$ -</b>	<b>\$ 3,008,000</b>	<b>\$ 1,147,873,000</b>
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,330,000	\$ -	\$ -	\$ -	\$ 42,330,000	\$ -	\$ -	\$ -	\$ -	\$ 42,330,000
Transferred from DOC	\$ 6,667,000	\$ -	\$ -	\$ -	\$ 6,667,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,667,000
Transferred from UDCC	\$ -	\$ 2,747,000	\$ -	\$ 224,000	\$ 2,971,000	\$ 10,573,000	\$ -	\$ -	\$ -	\$ 10,573,000	\$ -	\$ 278,000	\$ -	\$ 278,000	\$ 13,822,000
Amounts recognized as revenue (Amortization of SDCC)	\$ (2,789,000)	\$ -	\$ -	\$ (200,000)	\$ (2,989,000)	\$ (44,382,000)	\$ -	\$ -	\$ -	\$ (44,382,000)	\$ -	\$ (229,000)	\$ -	\$ (229,000)	\$ (47,600,000)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,000)	\$ -	\$ -	\$ -	\$ (2,000)	\$ -	\$ -	\$ -	\$ -	\$ (2,000)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SDCC closing balance at Aug 31, 2020</b>	<b>\$ 50,300,000</b>	<b>\$ 2,747,000</b>	<b>\$ -</b>	<b>\$ 2,849,000</b>	<b>\$ 55,896,000</b>	<b>\$ 1,104,137,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,104,137,000</b>	<b>\$ -</b>	<b>\$ 3,057,000</b>	<b>\$ -</b>	<b>\$ 3,057,000</b>	<b>\$ 1,163,090,000</b>

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

REVENUES	2020							2019
	Instruction		Plant Operations and Maintenance	Transportation	Board & System Administration	External Services	TOTAL	TOTAL
	ECS	Grades 1 - 12						
(1) Alberta Education	\$ 45,300,000	\$ 969,789,000	\$ 104,086,000	\$ 36,089,000	\$ 43,144,000	\$ -	\$ 1,198,408,000	\$ 1,245,661,000
(2) Alberta Infrastructure	\$ -	\$ -	\$ 47,497,000	\$ -	\$ -	\$ -	\$ 47,497,000	\$ 46,886,000
(3) Other - Government of Alberta	\$ -	\$ 8,000	\$ 24,000	\$ -	\$ -	\$ 98,000	\$ 130,000	\$ 604,000
(4) Federal Government and First Nations	\$ -	\$ 1,313,000	\$ -	\$ -	\$ 13,000	\$ 762,000	\$ 2,088,000	\$ 2,698,000
(5) Other Alberta school authorities	\$ -	\$ 330,000	\$ 26,000	\$ -	\$ -	\$ -	\$ 356,000	\$ 378,000
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ -	\$ 16,026,000	\$ -	\$ 5,110,000	\$ -	\$ 10,376,000	\$ 31,512,000	\$ 43,627,000
(10) Sales of services and products	\$ 432,000	\$ 9,006,000	\$ 655,000	\$ -	\$ 262,000	\$ 13,664,000	\$ 24,019,000	\$ 28,874,000
(11) Investment income	\$ -	\$ 886,000	\$ -	\$ -	\$ 2,168,000	\$ -	\$ 3,054,000	\$ 3,837,000
(12) Gifts and donations	\$ -	\$ 9,209,000	\$ 229,000	\$ -	\$ -	\$ -	\$ 9,438,000	\$ 9,536,000
(13) Rental of facilities	\$ -	\$ -	\$ 1,362,000	\$ -	\$ 364,000	\$ 1,367,000	\$ 3,093,000	\$ 4,211,000
(14) Fundraising	\$ -	\$ 1,722,000	\$ -	\$ -	\$ -	\$ -	\$ 1,722,000	\$ 2,524,000
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ 1,116,000	\$ -	\$ -	\$ -	\$ 1,116,000	\$ 110,000
(16) Other revenue	\$ -	\$ 537,000	\$ -	\$ -	\$ -	\$ 40,000	\$ 577,000	\$ 1,047,000
(17) <b>TOTAL REVENUES</b>	\$ 45,732,000	\$ 1,008,826,000	\$ 154,995,000	\$ 41,199,000	\$ 45,951,000	\$ 26,307,000	\$ 1,323,010,000	\$ 1,389,993,000
<b>EXPENSES</b>								
(18) Certificated salaries	\$ 25,485,000	\$ 623,585,000	\$ -	\$ -	\$ 1,070,000	\$ 6,560,000	\$ 656,700,000	\$ 675,065,000
(19) Certificated benefits	\$ 3,068,000	\$ 139,703,000	\$ -	\$ -	\$ 183,000	\$ 721,000	\$ 143,675,000	\$ 144,981,000
(20) Non-certificated salaries and wages	\$ 9,756,000	\$ 108,710,000	\$ 47,025,000	\$ 923,000	\$ 15,767,000	\$ 10,865,000	\$ 193,046,000	\$ 210,474,000
(21) Non-certificated benefits	\$ 2,528,000	\$ 27,176,000	\$ 11,637,000	\$ 216,000	\$ 3,162,000	\$ 2,549,000	\$ 47,268,000	\$ 49,556,000
(22) SUB - TOTAL	\$ 40,837,000	\$ 899,174,000	\$ 58,662,000	\$ 1,139,000	\$ 20,182,000	\$ 20,695,000	\$ 1,040,689,000	\$ 1,080,076,000
(23) Services, contracts and supplies	\$ 1,175,000	\$ 74,780,000	\$ 48,046,000	\$ 39,586,000	\$ 20,308,000	\$ 2,553,000	\$ 186,448,000	\$ 232,236,000
(24) Amortization of supported tangible capital assets	\$ -	\$ 253,000	\$ 47,347,000	\$ -	\$ -	\$ -	\$ 47,600,000	\$ 46,057,000
(25) Amortization of unsupported tangible capital assets	\$ -	\$ 17,615,000	\$ 6,768,000	\$ -	\$ 3,730,000	\$ 58,000	\$ 28,171,000	\$ 26,943,000
(26) Supported interest on capital debt	\$ -	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ 24,000	\$ 52,000
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ 375,000	\$ -	\$ 27,000	\$ -	\$ 402,000	\$ 411,000
(28) Other interest and finance charges	\$ -	\$ 503,000	\$ -	\$ 328,000	\$ 31,000	\$ 314,000	\$ 1,176,000	\$ 863,000
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Other expense	\$ -	\$ 3,158,000	\$ -	\$ 1,225,000	\$ 105,000	\$ 2,490,000	\$ 6,978,000	\$ 4,136,000
(31) <b>TOTAL EXPENSES</b>	\$ 42,012,000	\$ 995,483,000	\$ 161,222,000	\$ 42,278,000	\$ 44,383,000	\$ 26,110,000	\$ 1,311,488,000	\$ 1,390,774,000
(32) <b>OPERATING SURPLUS (DEFICIT)</b>	\$ 3,720,000	\$ 13,343,000	\$ (6,227,000)	\$ (1,079,000)	\$ 1,568,000	\$ 197,000	\$ 11,522,000	\$ (781,000)

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

EXPENSES	Custodial	Maintenance	Utilities and Telecomm.	Expensed IMR/CMR, Modular Unit Relocations & Lease Payments	Facility Planning & Operations Administration	Unsupported Amortization & Other Expenses	Supported Capital & Debt Services	2020 TOTAL Operations and Maintenance	2019 TOTAL Operations and Maintenance
Non-certificated salaries and wages	\$ 30,714,000	\$ 10,429,000	\$ -	\$ 1,835,000	\$ 4,045,000			\$ 47,023,000	\$ 48,212,000
Non-certificated benefits	\$ 8,401,000	\$ 2,409,000	\$ -	\$ 306,000	\$ 521,000			\$ 11,637,000	\$ 11,309,000
Sub-total Remuneration	\$ 39,115,000	\$ 12,838,000	\$ -	\$ 2,141,000	\$ 4,566,000			\$ 58,660,000	\$ 59,521,000
Supplies and services	\$ 5,573,000	\$ 4,708,000	\$ -	\$ 8,214,000	\$ 2,595,000			\$ 21,090,000	\$ 24,853,000
Electricity			\$ 10,501,000					\$ 10,501,000	\$ 9,833,000
Natural gas/heating fuel			\$ 4,348,000					\$ 4,348,000	\$ 6,376,000
Sewer and water			\$ 2,044,000					\$ 2,044,000	\$ 2,638,000
Telecommunications			\$ 613,000					\$ 613,000	\$ 313,000
Insurance					\$ 6,326,000			\$ 6,326,000	\$ 4,911,000
ASAP maintenance & renewal payments							\$ 3,124,000	\$ 3,124,000	\$ 2,634,000
Amortization of tangible capital assets									
Supported							\$ 47,347,000	\$ 47,347,000	\$ 46,057,000
Unsupported						\$ 6,768,000		\$ 6,768,000	\$ 6,642,000
Total Amortization						\$ 6,768,000	\$ 47,347,000	\$ 54,115,000	\$ 52,699,000
Interest on capital debt									
Supported							\$ 24,000	\$ 24,000	\$ 52,000
Unsupported						\$ 375,000		\$ 375,000	\$ 367,000
Lease payments for facilities				\$ -				\$ -	\$ -
Other interest charges						\$ -		\$ -	\$ -
Losses on disposal of capital assets						\$ -		\$ -	\$ -
<b>TOTAL EXPENSES</b>	<b>\$ 44,688,000</b>	<b>\$ 17,546,000</b>	<b>\$ 17,506,000</b>	<b>\$ 10,355,000</b>	<b>\$ 13,487,000</b>	<b>\$ 7,143,000</b>	<b>\$ 50,495,000</b>	<b>\$ 161,220,000</b>	<b>\$ 164,197,000</b>

SQUARE METRES									
School buildings								1,500,514.0	\$ 1,500,514
Non school buildings								58,103.0	\$ 58,767

**Note:**

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

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

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

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

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

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

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

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

**Cash & Cash Equivalents**

	2020			2019
	Average Effective (Market) Yield	Cost	Amortized Cost	Amortized Cost
Cash	2%	\$ 157,821,000	\$ 157,821,000	135,660,000
Cash equivalents				
Government of Canada, direct and guaranteed	0.00%	-	-	-
Provincial, direct and guaranteed	0.00%	-	-	-
Corporate	0.00%	-	-	-
Other, including GIC's	1.30%	871,000	871,000	862,000
Total cash and cash equivalents		\$ 158,692,000	\$ 158,692,000	\$ 136,522,000

See Note 3 for additional detail.

**Portfolio Investments**

	2020			2019	
	Average Effective (Market) Yield	Cost	Fair Value	Balance	Balance
<b>Interest-bearing securities</b>					
Deposits and short-term securities	2.02%	\$ 14,255,000	\$ 14,255,000	\$ 14,255,000	\$ 13,899,000
Bonds and mortgages	0.00%	-	-	-	-
	2.02%	14,255,000	14,255,000	14,255,000	13,899,000
<b>Equities</b>					
Canadian equities	0.00%	\$ -	\$ -	\$ -	\$ -
Global developed equities	0.00%	-	-	-	-
Emerging markets equities	0.00%	-	-	-	-
Private equities	0.00%	-	-	-	-
Pooled investment funds	1.64%	6,030,000	8,146,000	8,146,000	7,436,000
Total fixed income securities	1.64%	6,030,000	8,146,000	8,146,000	7,436,000
<b>Other</b>					
Other (Specify)	0.00%	\$ -	\$ -	\$ -	\$ -
Other (Specify)	0.00%	-	-	-	-
Other (Specify)	0.00%	-	-	-	-
Other (Specify)	0.00%	-	-	-	-
Total equities	0.00%	-	-	-	-
Total portfolio investments	1.88%	\$ 20,285,000	\$ 22,401,000	\$ 22,401,000	\$ 21,335,000

See Note 5 for additional detail.

**Portfolio investments**

**Operating**

Cost  
Unrealized gains and losses

**Endowments**

Cost  
Unrealized gains and losses  
Deferred revenue

**Total portfolio investments**

	2020	2019
Operating		
Cost	\$ 14,255,000	\$ 13,899,000
Unrealized gains and losses	-	-
	14,255,000	13,899,000
Endowments		
Cost	\$ 6,030,000	\$ 5,519,000
Unrealized gains and losses	2,116,000	1,917,000
Deferred revenue	-	-
	8,146,000	7,436,000
<b>Total portfolio investments</b>	\$ 22,401,000	\$ 21,335,000

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

	2020	2019
Under 1 year	16.0%	0.0%
1 to 5 years	84.0%	100.0%
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 OF TANGIBLE CAPITAL ASSETS  
For the Year Ended August 31, 2020 (in dollars)**

Tangible Capital Assets	2020						2019
	Land	Work In Progress*	Buildings**	Equipment	Vehicles	Computer Hardware & Software	Total
Estimated useful life			25-50 Years	5-10 Years	5-10 Years	3-5 Years	
<b>Historical cost</b>							
Beginning of year	\$ 2,711,000	\$ 14,703,000	\$ 1,798,199,000	\$ 199,105,000	\$ 10,385,000	\$ 180,386,000	\$ 2,205,489,000
Prior period adjustments	-	-	-	-	-	-	-
Additions	-	34,575,000	44,858,000	-	-	-	79,433,000
Transfers in (out)	-	(40,400,000)	23,153,000	5,428,000	679,000	11,140,000	-
Less disposals including write-offs	(1,000)	-	(128,000)	(47,000)	-	(143,000)	(319,000)
Historical cost, August 31, 2020	\$ 2,710,000	\$ 8,878,000	\$ 1,866,082,000	\$ 204,486,000	\$ 11,064,000	\$ 191,383,000	\$ 2,284,603,000
<b>Accumulated amortization</b>							
Beginning of year	\$ -	\$ -	\$ 617,891,000	\$ 122,642,000	\$ 8,022,000	\$ 136,861,000	\$ 885,416,000
Prior period adjustments	-	-	-	4,605,000	-	-	4,605,000
Amortization	-	-	46,642,000	11,044,000	570,000	17,515,000	75,771,000
Other additions	-	-	-	-	-	-	-
Transfers in (out)	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	(128,000)	(40,000)	-	(143,000)	(311,000)
Accumulated amortization, August 31, 2020	\$ -	\$ -	\$ 664,405,000	\$ 138,251,000	\$ 8,592,000	\$ 154,233,000	\$ 965,481,000
<b>Net Book Value at August 31, 2020</b>	\$ 2,710,000	\$ 8,878,000	\$ 1,201,677,000	\$ 66,235,000	\$ 2,472,000	\$ 37,150,000	\$ 1,319,122,000
<b>Net Book Value at August 31, 2019</b>	\$ 2,711,000	\$ 14,701,000	\$ 1,180,308,000	\$ 71,858,000	\$ 2,364,000	\$ 43,525,000	\$ 1,315,467,000

	2020	2019
Total cost of assets under capital lease	\$ 47,664,000	\$ 45,135,000
Total amortization of assets under capital lease	\$ 22,279,000	\$ 20,211,000

Assets under capital lease includes buildings with a total cost of \$47,664 (2019 - \$45,135) and accumulated amortization of \$22,279 (2019 - \$20,211)

(1) Work in Progress includes three new schools with accumulated costs of \$42,330, expected to be open on September 1, 2020.

(2) Buildings include leasehold improvements with a total cost of \$0 and accumulated amortization of \$0 as well as site improvements with a total cost of \$ 118,514 and accumulated amortization of \$22,723.

(3) COVID -19 related: included in total 2020 tangible capital assets is \$537 related to COVID-19.

**SCHEDULE 7**

School Jurisdiction Code: 3030

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

Board Members:	FTE	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other Paid	Other Accrued Unpaid Benefits (1)	Expenses
Marilyn Dennis, Chair	1.00	\$55,000	\$2,946	\$8,600			\$5,192	\$4,357
Althea Adams, Vice Chair	1.00	\$50,000	\$2,873	\$8,600			\$5,192	\$2,713
Trina Hurdman	1.00	\$45,000	\$2,550	\$8,600			\$22,500	\$3,286
Julie Hrdlicka	1.00	\$45,000	\$2,613	\$8,600			\$22,500	\$2,415
Lisa Davis	0.41	\$18,346	\$1,045	\$3,507			\$0	\$1,976
Richard Hehr	1.00	\$45,000	\$0	\$8,600			\$5,192	\$2,826
Mike Bradshaw	1.00	\$45,000	\$2,613	\$8,600			\$5,192	\$2,124
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
<b>Subtotal</b>	<b>6.41</b>	<b>\$303,346</b>	<b>\$14,639</b>	<b>\$55,107</b>			<b>\$65,768</b>	<b>\$19,698</b>
Christopher Usih, Chief Superintendent	1.00	\$261,023	\$41,897	\$6,000	\$0	\$0	\$65,445	\$3,094
Brad Grundy, Treasurer	1.00	\$240,815	\$18,341	\$8,031	\$0	\$0	\$68,990	\$6,200
Kelly Ann Fenney, Secretary & Supt	1.00	\$144,966	\$15,291	\$0	\$0	\$0	\$12,684	\$4,340
Superintendents, Certificated	2.26	\$503,229	\$173,014	\$13,212	\$0	\$550,675	\$110,855	\$4,984
Superintendents, Non Certificated	4.00	\$895,565	\$67,406	\$32,095	\$0	\$0	\$154,956	\$2,985
		\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Certificated</b>		<b>\$655,935,748</b>	<b>\$142,512,615</b>	<b>\$0</b>	<b>\$0</b>	<b>\$201,287</b>	<b>\$0</b>	
School based	6,659.00							
Non-School based	120.00							
<b>Non-certificated</b>		<b>\$191,461,308</b>	<b>\$44,752,465</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,002,227</b>	<b>\$0</b>	
Instructional	1,945.00							
Plant Operations & Maintenance	706.00							
Transportation	14.00							
Other	390.32							
<b>TOTALS</b>	<b>9,850.00</b>	<b>\$849,746,000</b>	<b>\$187,595,668</b>	<b>\$114,445</b>	<b>\$0</b>	<b>\$2,754,188</b>	<b>\$478,698</b>	<b>\$41,300</b>

(1) Other Accrued Unpaid Benefits Include: Please describe Other Accrued Unpaid Benefits

**SCHEDULE 8**

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

	Actual Fees Collected 2018/2019	Budgeted Fee Revenue 2019/2020	(A) Actual Fees Collected 2019/2020	(B) Unspent September 1, 2019*	(C) Funds Raised to Defray Fees 2019/2020	(D) Expenditures 2019/2020	(A) + (B) + (C) - (D) Unspent Balance at August 31, 2020*
<b>Transportation Fees</b>	\$4,920,553	\$4,892,000	\$5,110,332	\$0	\$0	\$42,277,794	\$0
<b>Basic Instruction Fees</b>							
Basic instruction supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Fees to Enhance Basic Instruction</b>							
Technology user fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Alternative program fees	\$527,351	\$635,000	\$663,997	\$298,582	\$0	\$299,344	\$663,235
Fees for optional courses	\$2,439,502	\$2,949,000	\$2,879,464	\$480,222	\$0	\$1,888,873	\$1,470,812
Activity fees	\$15,550,215	\$17,705,000	\$6,034,435	\$0	\$0	\$11,608,204	\$0
Early childhood services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other fees to enhance education	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Non-Curricular fees</b>							
Extracurricular fees	\$3,982,326	\$4,659,000	\$1,576,568	\$821,135	\$0	\$2,784,416	\$0
Non-curricular travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lunch supervision and noon hour activity fees	\$15,494,281	\$14,062,000	\$11,405,761	\$292,377	\$0	\$12,523,375	\$0
Non-curricular goods and services	\$712,662	\$651,000	\$344,407	\$712,662	\$0	\$463,294	\$593,775
Other Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL FEES</b>	<b>\$43,626,890</b>	<b>\$45,553,000</b>	<b>\$28,014,963</b>	<b>\$2,604,978</b>	<b>\$0</b>	<b>\$71,845,299</b>	<b>\$2,727,823</b>

\*Unspent balances cannot be less than \$0

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products", "Fundraising", or "Other revenue" (rather than fee revenue):	Actual 2020	Actual 2019
Cafeteria sales, hot lunch, milk programs	\$1,014,870	\$1,564,464
Special events, graduation, tickets	\$332,327	\$1,069,502
International and out of province student revenue	\$0	\$0
Sales or rentals of other supplies/services (clothing, agendas, yearbooks)	\$1,729,191	\$2,832,425
Adult education revenue	\$0	\$0
Preschool	\$0	\$0
Child care & before and after school care	\$0	\$0
Lost item replacement fee	\$0	\$0
Foreign Tuition	\$11,167,285	\$11,391,000
Music Instruments, library fees, commissions	\$1,002,026	\$511,296
Other (Describe)	\$1,088,089	\$1,521,291
<b>TOTAL</b>	<b>\$16,333,789</b>	<b>\$18,889,978</b>



**SCHEDULE 9**

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

EXPENSES	Allocated to Board & System Administration			
	Salaries & Benefits	Supplies & Services	Other	TOTAL
Office of the superintendent	\$ 551,000	\$ 43,000	\$ -	\$ 594,000
Educational administration (excluding superintendent)	\$ 934,000	\$ -	\$ -	\$ 934,000
Business administration	\$ 4,054,000	\$ 772,000	\$ -	\$ 4,826,000
Board governance (Board of Trustees)	\$ 386,000	\$ 919,000	\$ -	\$ 1,305,000
Information technology	\$ 3,306,000	\$ 707,000	\$ -	\$ 4,013,000
Human resources	\$ 2,512,000	\$ 3,748,000	\$ -	\$ 6,260,000
Central purchasing, communications, marketing	\$ 2,179,000	\$ 21,000	\$ -	\$ 2,200,000
Payroll	\$ 4,764,000	\$ 24,000	\$ -	\$ 4,788,000
Administration - insurance			\$ 222,000	\$ 222,000
Administration - amortization			\$ 3,730,000	\$ 3,730,000
Administration - other (admin building, interest)			\$ 12,741,000	\$ 12,741,000
Other (describe)	\$ 361,000	\$ 337,000	\$ -	\$ 698,000
Other (describe)	\$ 1,135,000	\$ 833,000	\$ -	\$ 1,968,000
Other (describe)	\$ -	\$ -	\$ 104,000	\$ 104,000
<b>TOTAL EXPENSES</b>	<b>\$ 20,182,000</b>	<b>\$ 7,404,000</b>	<b>\$ 16,797,000</b>	<b>\$ 44,383,000</b>

**COVID - 19 EXPENDITURES (FOR INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)**  
for the Year Ended August 31, 2020 (in dollars)

EXPENSES DUE TO COVID-19	2020						
	Instruction		Plant Operations and Maintenance	Transportation	Board & System Administration	External Services	TOTAL
	ECS	Grades 1 - 12					
(1) Certificated salaries	\$ -	\$ 223,967			\$ -	\$ -	\$ 223,967
(2) Certificated benefits	\$ -	\$ 19,623			\$ -	\$ -	\$ 19,623
(3) Non-certificated salaries and wages	\$ -	\$ 75,728	\$ 23,241	\$ -	\$ 33,000	\$ -	\$ 131,969
(4) Non-certificated benefits	\$ -	\$ 13,468	\$ 10,121	\$ -	\$ 7,000	\$ -	\$ 30,589
(5) SUB - TOTAL	\$ -	\$ 332,786	\$ 33,362	\$ -	\$ 40,000	\$ -	\$ 406,148
(6) Services, contracts and supplies	\$ -	\$ 347,878	\$ 1,107,405	\$ -	\$ 6,552	\$ -	\$ 1,461,835
(7) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(11) Other interest and finance charges	\$ -	\$ 720	\$ -	\$ -	\$ -	\$ -	\$ 720
(12) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(13) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(14) <b>TOTAL EXPENSES DUE TO COVID-19</b>	\$ -	\$ 681,384	\$ 1,140,767	\$ -	\$ 46,552	\$ -	\$ 1,868,703

TANGIBLE CAPITAL ASSETS DUE TO COVID-19	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
<b>Historical cost</b>						
Beginning of year	-	-	-	-	-	-
Additions			537,000			537,000
Transfers in (out)						-
Less: disposals including write-offs						-
Historical cost, August 31, 2020	-	-	537,000	-	-	537,000
<b>Accumulated amortization</b>						
Beginning of year						-
Amortization						-
Other additions						-
Transfers in (out)						-
Less: disposals including write-offs						-
Accumulated amortization, August 31, 2020						-
<b>Net Book Value at August 31, 2020</b>	-	-	537,000	-	-	537,000

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

	Actual 2020/21	Budgeted 2020/21 (Note 2)	Actual 2019/20	Notes
<b>Kindergarten, and Grades 1 to 12</b>				
<b>Eligible Funded Students:</b>				
Kindergarten	6,869	9,175	9,267	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	3,435	4,587	4,634	0.5 times Head Count
Grades 1 to 9	84,348	86,287	84,742	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	27,631	29,245	27,792	Head count
Grades 10 to 12 - 4th year	1,663	1,760	1,673	Head count
Grades 10 to 12 - 4th year FTE	832	880	836	0.5 times Head Count
Grades 10 to 12 - 5th year	596	631	600	Head count
Grades 10 to 12 - 5th year FTE	149	158	150	0.25 times Head Count
Total FTE	116,394	121,157	118,153	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-3.9%	2.5%		
<b>Other Students:</b>				
Total	1,112	1,590	1,337	Note 3
<b>Total Net Enrolled Students</b>				
	117,506	122,747	119,490	
<b>Home Ed Students</b>	422	1,590	1,337	Note 4
<b>Total Enrolled Students, Kindergarten, and Grades 1-12</b>	117,928	124,336	120,827	
Percentage Change	-5.2%	2.9%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	6,502	7,709	7,158	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	15,580	18,650	17,170	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>Pre - Kindergarten (Pre - K)</b>				
<b>Eligible Funded Children</b>	65	275	285	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Other Children</b>	32	45	40	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Total Enrolled Children - Pre - K</b>	97	320	325	
<b>Program Hours</b>	400	400	475	Minimum: 400 Hours
<b>FTE Ratio</b>	0.500	0.500	0.594	Actual hours divided by 800
<b>FTE's Enrolled, Pre - K</b>	49	160	193	
Percentage Change	-69.7%	-17.1%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities (PUF)	33	275	285	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	920	905	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>NOTES:</b>				
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 2020/2021 budget report preparation.				
3) Other K to Grade 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 - NOR PART OF FINANCIAL STATEMENTS)  
FULL TIME EQUIVALENT (FTE) PERSONNEL**

	Actual 2020/21		Budgeted 2020/21	Actual 2019/20		Notes
	Total	Union Staff		Total	Union Staff	
<b>CERTIFICATED STAFF</b>						
School Based	5,910.6	5,910.6	6,425	6,661	6,661	Teacher certification required for performing functions at the school level.
Non-School Based	131.3	131.3	120	125	125	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	6,041.9	6,041.9	6,544.1	6,785.4	6,786.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-7.7%		-3.6%	-11.0%	-11.0%	
If an average standard cost is used, please disclose rate:						
Student F.T.E. per certificated Staff	\$ 102,334	\$ 102,334	102,334	101,000		
	19.5263907		19.0	17.8		
<b>Certificated Staffing Change due to:</b>						
	(502.2)		-			
Enrolment Change	(502.2)	(502.2)	(241)			If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	-		-			Descriptor (required):
Total Change	(502.2)	(502.2)	(241.3)			Year-over-year change in Certificated FTE
<b>Breakdown, where total change is Negative:</b>						
Continuous contracts terminated	-		(241)			FTEs
Non-permanent contracts not being renewed	-		-			FTEs
Other (retirement, attrition, etc.)	(502.2)	502.2	-			Descriptor (required): Decline in staffing due to change in student count
Total Negative Change in Certificated FTEs	(502.2)	502.2	(241.3)			Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<b>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</b>						
<b>Certificated Number of Teachers</b>						
Permanent - Full time	5,756.0	5,756.0	6,075	6,299		
Permanent - Part time	310.0	310.0	364	377		
Probationary - Full time	67.0	67.0	6	6		
Probationary - Part time	27.0	27.0	-	-		
Temporary - Full time	631.0	631.0	575	596		
Temporary - Part time	39.0	39.0	70	73		
<b>NON-CERTIFICATED STAFF</b>						
Instructional - Education Assistants	604.48	604.48	670	667	667	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	1,612.0	1,552.1	1,465	1,459	1,405	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	819.1	848.0	800	803	831	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-		-	-		Bus drivers employed, but not contracted
Transportation - Other Staff	12.3	10.5	12	14	12	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	173.3	87.6	381	407	206	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	3,221.2	3,102.8	3,328.6	3,349.4	3,120.3	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-3.2%		-0.6%	-3.8%		
<b>Explanation of Changes:</b>						
Positions have been budget to be filled for the 2020-21 school year. However with the uncertainty of current situations, hiring freeze and financial prudence have left positions vacant during the Sept 30 count						
<b>Additional Information</b>						
Are non-certificated staff subject to a collective agreement?	3221.2	3102.8				
Please provide terms of contract for 2020/21 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.						
For additional information on collective agreements, please see: <a href="https://cbe.ab.ca/careers/Pages/Collective-Agreements.aspx">https://cbe.ab.ca/careers/Pages/Collective-Agreements.aspx</a>						

**BOARD AND SYSTEM ADMINISTRATION (FOR INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)  
2019/2020 EXPENSES UNDER (OVER) MAXIMUM LIMIT**

3030

<b>TOTAL EXPENSES (Net of rental revenue from central administration building)</b>	#####
<b>Enter Number of Net Enrolled Students (adjusted for adult &amp; underage students):</b>	120,827
<b>Enter Number of Funded (ECS) Children (headcount):</b>	9,267
<b>"C" if Charter School</b>	<input type="text"/>
<b>STEP 1</b>	
<b>Calculation of maximum expense limit percentage for Board and System Administration expenses</b>	
If "Total Net Enrolled Students" are 6,000 and over = 3.6%	3.60%
If "Total Net Enrolled Students" are 2,000 and less = 5.4%	
The Maximum Expense Limit for Board and System Administration is based on an arithmetical proration for the TOTAL FTE count for grades 1 -12, net of Home Education AND Adult students, between 2,000 to 6,000 at .00045 per FTE (Example: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 X .00045 = 0.675% plus 3.6% = maximum expense limit of 4.275%).	
<b>STEP 2</b>	
<b>A. Calculate maximum expense limit amounts for Board and System Administration expenses</b>	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	\$47,200,464
<b>B. Considerations for Charter Schools and Small School Boards:</b>	
If charter schools and small school boards, The amount of Small Board Administration funding ( <i>Funding Manual</i> Section 1.13)	\$0
<b>2019/2020 MAXIMUM EXPENSE LIMIT (the greater of A or B above)</b>	\$47,200,464
<b>Actual Board &amp; System Administration from Line 30 of "Schedule of Program Operations" net of rental income (Board &amp; System Administration Column)</b>	\$44,019,000
<b>Amount Overspent</b>	\$0
<b>(Explain reason(s) for over-expenditure if amount overspent in cell "I38" is greater than zero).</b>	

## report to Board of Trustees

## Annual Education Results Report 2019-20 and Three-Year Education Plan 2020-23

Date	November 24, 2020
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Christopher Usih, Chief Superintendent of Schools
Purpose	Decision
Originators	Joanne Pitman, Superintendent, School Improvement Darlene Unruh, Acting Superintendent, School Improvement Brad Grundy, Superintendent, Chief Financial Officer, Corporate Treasurer Dany Breton, Superintendent, Facilities and Environmental Services Kelly Ann Fenny, General Council Marla Martin-Esposito, Chief Communications Officer
Governance Policy Reference	Operational Expectation, OE-1: Global Operational Expectations Results, R-1: Mission
Resource Persons	Elizabeth Wood, Education Director, Research & Strategy Ed Sutlic, Director, Corporate Finance Latosia Campbell-Walters, Director, Planning

### 1 | Recommendation

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It is recommended:

THAT the Board of Trustees approve the Annual Education Results Report 2019-20 and the Three-Year Education Plan 2020-23, and authorize its submission to Alberta Education.



## 2 | Issue

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School authorities use their Three-Year Education Plan and the Annual Education Results Report as key elements of the Alberta Education Accountability Framework for the K - 12 education system. School authorities interpret and report results to parents/guardians, students, 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 K of *Funding Manual for School Authorities 2020/21 School Year*, ensure that school board and school education plans, and 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

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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 Three-Year Education Plan that consider the unique characteristics of each authority.

## 4 | Analysis

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The *Annual Education Results Report 2019-20 and Three-Year Education Plan 2020-23* are combined into an Assurance Framework to provide a broad strategic plan encompassing CBE schools, Areas, departments and service units 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 2019-20* 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 Accountability Pillar Report, Alberta Education provides the following measure evaluations: Achievement, Improvement and Overall.

The Achievement Evaluation is based on a comparison of Current Year<sup>1</sup> 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 Accountability Pillar Results: Overall Summary: All Students

The Calgary Board of Education's Achievement Evaluation for all students continues a high pattern of success – there are no low or very low Achievement Measures in this summary.

The Achievement Evaluation was rated *High* or *Very High* in 11 of 12 measures.

The *2019-20 Annual Education Results Report* Accountability Pillar Overall Summary reflects an Achievement Evaluation of *Very High* for:

- Safe and Caring
- Program of Studies
- Drop Out Rate
- Citizenship

An Achievement Evaluation of *High* was reported for:

- Education Quality
- High School Completion Rate (3 yr)
- Diploma Exam Participation Rate (4+ Exams)
- Transition Rate (6 yr)
- Work Preparation
- Parental Involvement
- School Improvement

An Achievement Evaluation of *Intermediate* was reported for:

- Rutherford Scholarship Eligibility Rate

The *2019-20 Annual Education Results Report* Accountability Pillar Overall Summary Improvement Evaluation, reflects an evaluation of *Improved* or *Improved Significantly* for eight of 10 measures.

An Improvement Evaluation of *Improved Significantly* was reported for:

- High School Completion Rate (3 yr)
- Transition Rate (6 yr)
- Work Preparation
- Parental Involvement
- School Improvement

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<sup>1</sup> For Drop Rate, High School Completion Rate (3 yr), Diploma Exam Participation Rate (4+ Exams), Rutherford Scholarship Eligibility Rate and Transition Rate (6 yr) the "Current year" is 2017-18. For all other measures the "Current Year" is 2018-19.



An *Improved* Improvement Evaluation was reported for:

- Safe and Caring
- Program of Studies
- Education Quality

A *Maintained* Improvement Evaluation was reported for:

- Diploma Exam Participation Rate (4+ Exams)
- Citizenship

## 5 | Conclusion

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In The Calgary Board of Education, the Three-Year Education Plan 2020-23 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.



CHRISTOPHER USIH  
CHIEF SUPERINTENDENT OF SCHOOLS

**Attachment I: The Calgary Board of Education Annual Education Results Report 2019-20 and Three-Year Education Plan 2020-23**

### 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.

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## Our Commitment to Continuous Improvement

The Board of Trustees and staff of the Calgary Board of Education work together towards continuous improvement that strives to provide learning as unique as every student. Our Three-Year Education Plan and Annual Education Results Report highlight our dedication to student success and communicate our goals and strategies to all stakeholders.

This report represents the results of our work in the areas of achievement and well-being, organizational effectiveness and service transformation, strategic allocation of resources to support students' needs and the development of our employees.

Each year, we review our priorities to reflect on what we have accomplished and look at areas to improve. Our priorities align to the Alberta Education Outcomes and are grounded in evidence-informed decision making which determine the specific strategies and growth opportunities.

On behalf of The Calgary Board of Education, we extend our thanks and appreciation to our employees for their ability to adapt and respond in ways that demonstrate commitment to advancing equity by personalizing learning for each student.

Marilyn Dennis  
Chair, Board of Trustees  
Calgary Board of Education

Christopher Usih  
Chief Superintendent of Schools  
Calgary Board of Education

## Introduction to the Report

The Calgary Board of Education's Annual Education Results Report provides a summary of results for the 2019-20 school year. The 2020-23 Three-Year Education Plan sets out how we are going to move forward in realising our goals and those of the province.

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

Each school posts a School Results Report annually that speaks to the achievement of goals specified in their School Development Plan and to the targeted area(s) of improvement for the coming years.

At the core of this work is advancing equity by personalizing learning for each student in a research-based, collaborative, evidence-informed culture focused on success for each student, every day, no exceptions.

# Accountability Statement

The Annual Education Results Report for the 2019-20 school year and the Three-Year Education Plan commencing Sept. 1, 2020 for The Calgary Board of Education were prepared under the direction of the Board in accordance with its responsibilities under the *Education Act* and the *Fiscal Planning and Transparency Act*. This document was developed in the context of the provincial government's business and fiscal plans. The Board has used the results reported in the document, to the best of its abilities, to develop the education plan and is committed to implementing the strategies contained within the plan to improve student learning and results.

The Board approved this combined Annual Education Results Report for the 2019-20 school year and the Three-Year Education Plan for 2020-23 on November 24, 2020.

Marilyn Dennis  
 Chair, Board of Trustees  
 Calgary Board of Education

Christopher Usih  
 Chief Superintendent of Schools  
 Calgary Board of Education

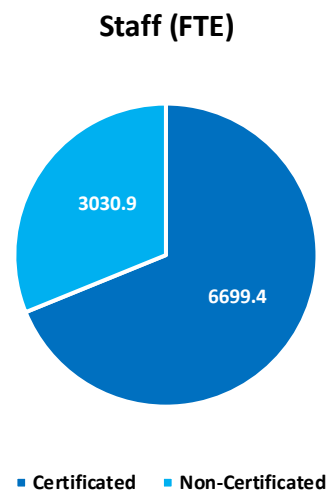
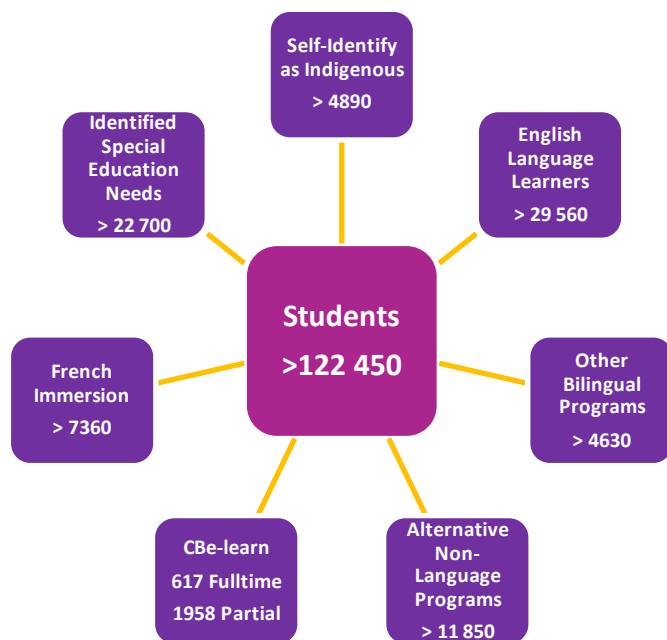
## Overview

We are one school system educating more than 122 450 students in 252 schools. More than 10 250 employees work together to provide learning as unique as every student.

Our work is guided by our Three-Year Education Plan, which connects each employee in The Calgary Board of Education (CBE) to student success. We must create an environment where each student can become an engaged learner, prepared for success in life, work and future learning.

As a leader in education, we are all committed to success for every student, and are proud of our students and the outstanding results they continue to achieve.

Schools 252			
Elementary 147	Elementary-Junior 9	Elementary-Junior-Senior 1	Middle 42
Junior 11	Junior-Senior 5	Senior 22	Unique Settings including Outreach 15



## Our Values

### Students come first.

We believe that everyone can learn. Each student is unique and worthwhile. We acknowledge, recognize and celebrate the diversity of our learners. Success for each and every student is the goal of our work.

### Learning is our central purpose.

We believe that learning empowers students to achieve their potential. Attention to continuous improvement, high expectations, innovation and relationships will enable all students to reach their potential. Student learning is at the heart of everyone's work at The Calgary Board of Education.

### Public education serves the common good.

Public education is essential for a vibrant democracy. The principles of democracy drive our accountability to the public and the public's participation in our work. Our school system is owned by and accountable to Calgarians and therefore, The Calgary Board of Education is accountable to Calgary taxpayers for using resources wisely to meet students' learning needs.

## Our Ultimate Goals

The Calgary Board of Education Annual Education Results Report 2019-20 combined with the Three-Year Education Plan 2020-23 helps CBE build strategies that support student learning. These strategies align to the Board of Trustees *Results* to guide our work with fostering student success.

The Board of Trustees defines the *Results* as:

### Results 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.

### Results 2 | Academic Success

Each student will be literate and numerate, able to integrate and apply the knowledge, skills, attitudes and competencies acquired across all academic disciplines.

Students will achieve at individually and appropriately challenging levels of complexity, demonstrating the higher order thinking skills of knowledge, comprehension, application, analysis, synthesis, evaluation and creativity, based on the following disciplines:

- Career & Technology Foundations/Studies
- English Language Arts
- Fine and Performing Arts
- French Language Arts
- Languages
- Mathematics
- Physical Education
- Science
- Social Studies

### Results 3 | Citizenship

Each student will be a responsible citizen.

Students will:

- participate in developing and maintaining our Canadian civil, democratic society;
- understand the rights and responsibilities of citizenship in local, national and international contexts;
- respect and embrace diversity;
- be responsible stewards of the environment by contributing to its quality and sustainability; and
- be able to lead and follow, as appropriate, and to develop and maintain positive relationships with other individuals and groups in order to manage conflict and to reach consensus in the pursuit of common goals.

## Results 4 | Personal Development

Each student will identify and actively develop individual gifts, talents and interests.

Students will:

- demonstrate resilience and perseverance to overcome failure and to adapt to change;
- take initiative, set goals, self-evaluate and strive to continuously improve;
- have the confidence to embrace ambiguity and complexity;
- take risks appropriately;
- make lifestyle choices based upon healthy attitudes and actions, and be able to assume responsibility for personal well-being; and
- be technologically fluent, able to use digital tools critically, ethically and safely.

## Results 5 | Character

Each student will demonstrate good character.

Students will:

- possess the strength of character to do what is right;
- act morally with wisdom; and
- balance individual concerns with the rights and needs of others.

## CBE Strategies for Excellence and Continued Improvement

Our overall strategy is to advance equity by personalizing learning for each student through:

- achievement & well-being;
- organizational effectiveness & service transformation;
- strategic allocation of resources to support students needs; and
- developing our employees.

Through these strategies, CBE supports the outcomes in the *Ministry Business Plan 2020-23: Education*<sup>1</sup>.

## Engaging Stakeholders

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 is beneficial in supporting 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;

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<sup>1</sup> Alberta Education Business Plan 2020-23. Retrieved Nov. 16, 2020 from <https://open.alberta.ca/dataset/cea65c12-a239-4bd9-8275-3ab54d84f5b3/resource/5793ca56-f46d-4d37-98d5-9dc19c95b2d3/download/education-business-plan-2020-23-english.pdf>.



- participating on advisory groups such as the High School Engagement Advisory Group;
- CBE Student Survey, Accountability Pillar Survey, school surveys and focus groups;
- their school's Principal Advisory Council; and
- other unique opportunities within our schools.

In February 2020, more than 27 000 CBE students, over 5550 parents/guardians and more than 5800 teachers responded to the provincial Accountability Pillar Survey. The following results have an Achievement Measure of *High* or *Very High*:

- 88.8% agreed or strongly agreed that students are safe in school, are learning the importance of caring for others, are learning respect for others and are treated fairly in school;
- 82.7% are satisfied with the opportunity for students to receive a broad program of studies including fine arts, career, technology, and health and physical education.
- 89.0% are satisfied with the overall quality of basic education;
- 80.3% agree that students are taught attitudes and behaviours that will make them successful at work when they finish school;
- 81.2% are satisfied that CBE students model the characteristics of active citizenship;
- 79.0% are satisfied with parental involvement in decisions about their child's education; and
- 79.7% indicated that their school and schools in their jurisdiction have improved or stayed the same the last three years.

## 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 issues. 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, the home and the community may work together for the benefit of students;
- providing a forum for discussion of school philosophies, results, school 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 targets in the school development plan.

## School Culture & Environment

Each school in our system has developed its own culture that represents the unique needs and expectations of students, staff, parents and school community members. Along with their own school culture, each school reflects a unified culture of inclusion in CBE.

Students, staff and school communities share the responsibility of cultivating environments that welcome everyone and provide opportunities to thrive in life and learning.

Our schools are safe, positive, inclusive, equitable and welcoming learning and working environments that support and respond to the needs of students and staff.

Recognizing the full range of uniqueness in our students and staff is central to our work. We are committed to providing inclusive environments. We provide respectful, safe, secure and welcoming environments for all students, families and staff inclusive of:

- physical ability;
- mental ability;
- gender identity and gender expression;
- sexual orientation;
- cultural and linguistic diversity;
- race;
- ancestry;
- gender;
- religious beliefs;
- socioeconomic status; and
- family composition.

## Choice in Education

As the largest school district in Western Canada, we offer a depth and breadth of programs and supports to meet the unique learning needs and interests of an increasingly diverse population. We focus on personalizing the learning experience so that each student is engaged, inspired and learning to their full potential.

Students in CBE have access to rigorous and robust academic and complementary programming at their community school.

Along with our excellent regular program offered at our community schools, we also offer alternative programs and other options.

Our programs recognize students' diverse ways of learning and address a broad range of interests and abilities.

In addition to the regular program, students may choose from:

- Language Programs
  - Chinese (Mandarin) Bilingual (K-9)
  - Early French Immersion (K-12)
  - German Bilingual (K-6)
  - Late French Immersion (7-12)
  - Spanish Bilingual (K-12)
- Subject Matter
  - Arts-Centred Learning (5-12)
  - Science (K-9)

- Teaching Philosophy
  - All Boys (K-6)
  - All Girls (4-9)
  - Indigenous Focus (K-6)
  - Montessori (K-6)
  - Traditional Learning Centre (K-9)
- Program Setting & Delivery
  - Alternative High School (10-12)
  - Home Education (1-12)
  - Online Learning (7-12)
  - Outreach (10-12)
  - Pregnant & Parenting Teens (9-12)
  - Sports (5-12)
- Exploring Career Choices
  - Career & Technology (5-12)
  - Dual Credit (10-12)
  - Off-Campus Work Experience (10-12)
- Internationally Recognized Programs
  - Advanced Placement (10-12)
  - International Baccalaureate (11-12)

We provide appropriate programming for students with exceptional and special needs in all of our community schools. To meet the unique learning needs of every student we work with students, parents and community organizations to personalize the support for each child.

We also provide programming at various sites across CBE to meet specialized needs of some students with:

- Blind and Visually Impaired
- Cognitive Developmental Disabilities
- Complex Needs
- Deaf and Hard of Hearing (DHH)
- Giftedness
- Learning Disabilities
- Mental Health and Wellness (social/emotional/behavioural challenges)
- Physical and Medical Disabilities

In some cases, students may be referred to our specialized classes and/or unique school settings to meet these needs.

## CBE Disclosure

CBE Public Interest Disclosure (Whistleblower Protection) policy was approved in February 2014. From October 1, 2019, up to and including September 30, 2020 the following has been received:

Disclosures received by the Designated Officer	3
Disclosures acted on	1
Disclosures not acted on	2
Investigations commenced by the Designated Officer as a result of disclosures	1

# 2020-2023 | Three-Year Education Plan



## 2020-21 Preamble

The 2020-23 Three-Year Education Plan outlines priorities for the system with a focus on advancing equity through the personalization of learning. During a global pandemic, it becomes even more important to focus on continuous improvement, equity and responsiveness to individual student learning needs in each school context.

In the annual summative evaluation letter from the Board of Trustees to the Chief Superintendent in June 2020, the Board reaffirmed “its commitment to equity and expects that as you make decisions about student learning and resource allocation, that equity continues to be a guiding principle.”

The CBE recognizes the significant pressures schools and service units face in continuing to offer safe and healthy learning and work environments. Despite these added pressures, we are confident that through system and school focus we can and will respond and adjust to immediate needs as well as continuing to enhance the work in service of continuous improvement. While the priorities outlined in the 2020-23 plan remain, areas of focus identified below will be central to work in schools and across service units.

The CBE is redesigning the Three-Year Education Plan for the 2021-22 school year. This work is in response to the new Alberta Education Assurance Framework where “a broader and more balanced approach to accountability will result in enhanced public assurance and is the basis of the Assurance Framework. In this framework, all education stakeholders accept the responsibility for building capacity of the education system – in classrooms, schools, school authorities and in government.” (p. 16)

## 2020-21 Areas of Focus

### Achievement & Well-being

- Advance understanding, awareness and next steps in supporting anti-racism, inclusion and equity through the initiation of CBE CARES Advisory Council and partner research.
- Build capacity for effective pedagogy and assessment in online environments.
- Build, support, and refine health and safety measures aligned with guidance and direction from Alberta Education, Alberta Health Services, and reflective of our community context.
- Develop and enhance the use of local performance measures within School Development Plans.

### Strategic Allocation of Resources to Support Student Needs

- Refine the allocation of resources to schools through the equity framework allocation model.

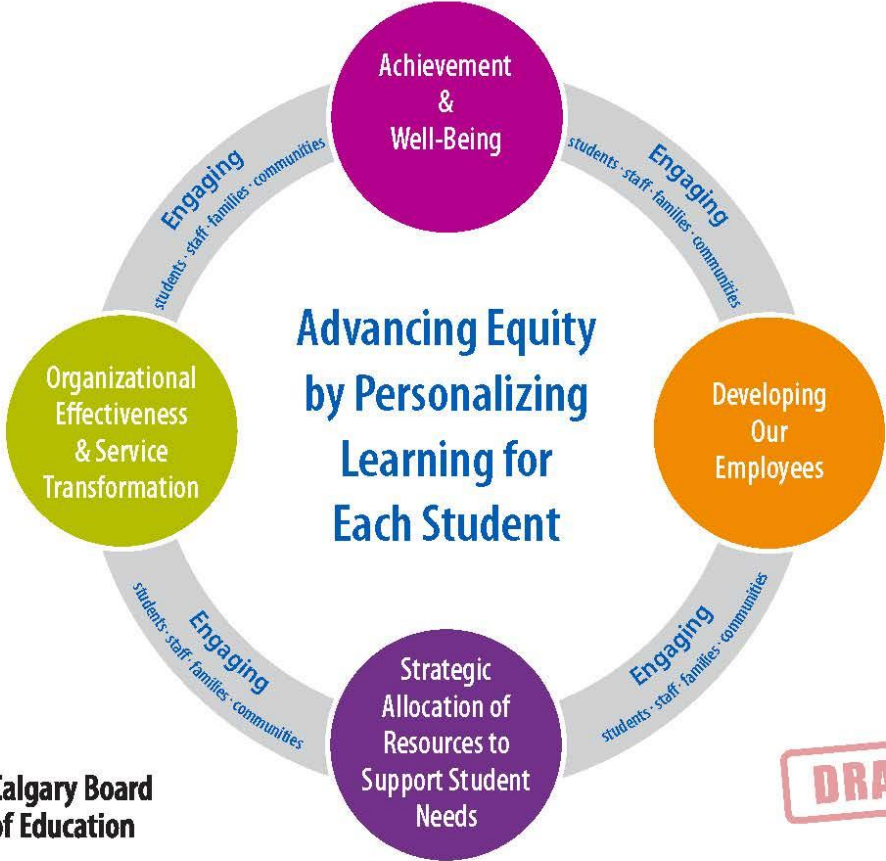
# 2020-2023 | Three-Year Education Plan



**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.

**Values** | Students come first • Learning is our central purpose • Public education serves the common good

Public education is a shared responsibility. Together we commit to success for each student, every day, no exceptions.



**DRAFT**

# Advancing Equity by Personalizing Learning for Each Student

Success for each student, every day, no exceptions

How we support our students

## Achievement & Well-Being

- **Improve student achievement through the design of inclusive, engaging and rigorous learning tasks.**
  - Further consistency of assessment and reporting by calibrating to a system standard.
  - Use high-impact instructional strategies.
  - Incorporate culturally responsive instructional design and assessment by honouring Indigenous knowledge systems, languages and histories.
  - Enhance student voice in learning, assessment and decision-making.
- **Advance literacy, numeracy and learning competencies that incorporate critical thinking, communication, creativity, collaboration, citizenship and character.**
  - Build capacity to support concept-based curriculum and instruction.
  - Leverage the use of technology in learning environments to meet the needs of diverse learners.
- **Create conditions for success for each student in a welcoming, caring, respectful and safe learning environment.**
  - Continue to develop environments where each student is known and develops a sense of competence, confidence and belonging as a learner.
  - Further develop school environments that foster resiliency in students.
  - Work with partners to provide access to well-being and mental health supports for students.

How we do our work

## Organizational Effectiveness & Service Transformation

- **Employ a strategic approach to align resources, supports and services with the Three-Year Education Plan and system priorities.**
  - Make decisions based on evidence, data, input and guiding documents.
  - Use the School Support Model to further collaboration, shared decision-making, transparency and accountability.
  - Eliminate duplication of services and reduce inefficiencies.
  - Enhance coordination between schools and service units.
  - Leverage technology to improve operational efficiency.
- **Communicate and engage with our students, staff, families and communities to support effective decision-making.**
  - Use the *Dialogue Framework* to support community engagement activities.
  - Communicate decisions effectively.
- **Support effective system and Board governance.**
  - Mitigate risk to the organization.
  - Review and update our Administrative Regulations to ensure compliance with provincial regulations and/or Board policies.

**Build trust and collaborative relationships with students, staff, families and communities through respectful and responsive dialogue.**

How we use our resources

## Strategic Allocation of Resources to Support Student Needs

- **Allocate human and financial resources based on student needs.**
  - Align resource allocation with the provincial funding framework and with system priorities and equity goals.
  - Allocate resources based on need to support students with equitable access to programs and services across the system.
- **Develop a sustainable system-wide plan to optimize, commission, modernize and maintain school facilities to foster enriching learning environments.**
  - Develop a sustainable system-wide plan for high schools that continues to offer students access, flexibility and choice in programming given available space and resources.
  - Promote system-wide approaches to environmental sustainability.

How we support our people

## Developing Our Employees

- **Build the capacity of our employees**
  - Advance succession planning through mentoring, coaching and on-the-job training.
  - Provide opportunities for professional learning for our employees.
- **Build coherence and continuous improvement in program provision, service delivery and professional learning through a collaborative and evidence-informed culture.**
  - Continue to build skill in generating and interpreting data across CBE leadership teams.
- **Foster a welcoming, caring, respectful, inclusive and safe work environment.**
  - Continue to build employee awareness of mental health and well-being supports.

**DRAFT**

## Accountability Pillar Overall Results

On the *Accountability Pillar Overall Summary*, Alberta Education records evaluations on the following measures: 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 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.

CBE's Achievement Evaluation was *Very High* or *High* for 11 of 12 measures and *Intermediate* for the remaining one.

On the Accountability Pillar: All Students Overall Summary – May 2020 the following measures were evaluated by the province as:

- *Improved Significantly:*
  - High School Completion Rate (3 yr)
  - Transition Rate (6 yr)
  - Work Preparation
  - Parental Involvement
  - School Improvement
- *Improved:*
  - Safe and Caring
  - Program of Studies
  - Education Quality
- *Maintained:*
  - Diploma Exam Participation Rate (4+ Exams)
  - Citizenship



## How to Read the Accountability Pillar Overall Summary

### Achievement Evaluation

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 3 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 5 Achievement Evaluation levels for each measure.

Measure	Very Low	Low	Intermediate	High	Very High
Safe and Caring	0.00 - 77.62	77.62 - 81.05	81.05 - 84.50	84.50 - 88.03	88.03 - 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
Education Quality	0.00 - 80.94	80.94 - 84.23	84.23 - 87.23	87.23 - 89.60	89.60 - 100.00
Drop Out Rate	100.00 - 9.40	9.40 - 6.90	6.90 - 4.27	4.27 - 2.79	2.79 - 0.00
High School Completion Rate (3 yr)	0.00 - 57.03	57.03 - 62.36	62.36 - 73.88	73.88 - 81.79	81.79 - 100.00
PAT: Acceptable	0.00 - 66.07	66.07 - 70.32	70.32 - 79.81	79.81 - 84.64	84.64 - 100.00
PAT: Excellence	0.00 - 9.97	9.97 - 13.44	13.44 - 19.56	19.56 - 25.83	25.83 - 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
Diploma Exam Participation Rate (4+ Exams)	0.00 - 31.10	31.10 - 44.11	44.11 - 55.78	55.78 - 65.99	65.99 - 100.00
Rutherford Scholarship Eligibility Rate	0.00 - 47.98	47.98 - 55.78	55.78 - 68.95	68.95 - 74.96	74.96 - 100.00
Transition Rate (6 yr)	0.00 - 39.80	39.80 - 46.94	46.94 - 56.15	56.15 - 68.34	68.34 - 100.00
Work Preparation	0.00 - 66.92	66.92 - 72.78	72.78 - 77.78	77.78 - 86.13	86.13 - 100.00
Citizenship	0.00 - 66.30	66.30 - 71.63	71.63 - 77.50	77.50 - 81.08	81.08 - 100.00
Parental Involvement	0.00 - 70.76	70.76 - 74.58	74.58 - 78.50	78.50 - 82.30	82.30 - 100.00
School Improvement	0.00 - 65.25	65.25 - 70.85	70.85 - 76.28	76.28 - 80.41	80.41 - 100.00

### Notes

- For all measures except Drop Out Rate: 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%.
- Drop Out Rate measure: As "Drop Out Rate" is inverse to most measures (i.e., lower values are "better"), the range of values at each evaluation level is interpreted as greater than the lower value and less than or equal to the higher value. For the Very High evaluation level, values range from 0% to less than or equal to the higher value.

### Improvement Table

For each jurisdiction, 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 5 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

**Category Evaluation**

The category evaluation is an average of the Overall Evaluation of the measures that make up the category. For the purpose of the calculation, consider an Overall Evaluation of Excellent to be 2, Good to be 1, Acceptable to be 0, Issue to be -1, and Concern to be -2. The simple average (mean) of these values rounded to the nearest integer produces the Category Evaluation value. This is converted back to a colour using the same scale above (e.g., 2 = Excellent, 1 = Good, 0 = Intermediate, -1 = Issue, -2 = Concern).

## Accountability Pillar: All Students - Overall Summary May 2020

Measure Category	Measure	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
Safe and Caring Schools	Safe and Caring	88.8	88.0	88.5	89.4	89.0	89.2	Very High	Improved	Excellent
Student Learning Opportunities	Program of Studies	82.7	82.3	82.2	82.4	82.2	82.0	Very High	Improved	Excellent
	Education Quality	89.0	88.6	88.6	90.3	90.2	90.1	High	Improved	Good
	Drop Out Rate	2.2	2.3	2.3	2.7	2.6	2.7	Very High	n/a	n/a
	High School Completion Rate (3 yr)	78.3	77.4	76.6	79.7	79.1	78.4	High	Improved Significantly	Good
Student Learning Achievement (Grades K-9)	PAT: Acceptable	n/a	77.7	76.1	n/a	73.8	73.6	n/a	n/a	n/a
	PAT: Excellence	n/a	23.2	22.0	n/a	20.6	20.0	n/a	n/a	n/a
Student Learning Achievement (Grades 10-12)	Diploma: Acceptable	n/a	86.6	86.0	n/a	83.6	83.4	n/a	n/a	n/a
	Diploma: Excellence	n/a	32.2	30.7	n/a	24.0	23.5	n/a	n/a	n/a
	Diploma Exam Participation Rate (4+ Exams)	61.9	62.2	61.7	56.4	56.3	55.6	High	Maintained	Good
	Rutherford Scholarship Eligibility Rate	64.9	63.7	62.3	66.6	64.8	63.5	Intermediate	n/a	n/a
Preparation for Lifelong Learning, World of Work, Citizenship	Transition Rate (6 yr)	62.2	61.0	60.3	60.1	59.0	58.5	High	Improved Significantly	Good
	Work Preparation	80.3	78.7	78.7	84.1	83.0	82.7	High	Improved Significantly	Good
	Citizenship	81.2	80.5	81.4	83.3	82.9	83.2	Very High	Maintained	Excellent
Parental Involvement	Parental Involvement	79.0	77.9	77.9	81.8	81.3	81.2	High	Improved Significantly	Good
Continuous Improvement	School Improvement	79.7	78.8	79.1	81.5	81.0	80.9	High	Improved Significantly	Good

### Notes

- 1 | Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (\*).
- 2 | Overall evaluations can only be calculated if both improvement and achievement evaluations are available.
- 3 | Student participation in the survey was impacted between 2014 and 2017 due to the number of students responding through the OurSCHOOL/TTFM (Tell Them From Me) survey tool.
- 4 | 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 6, 9, 9 K&E); French Language Arts (6e et 9e année); Mathematics (Grades 6, 9, 9 K&E); Science (Grades 6, 9, 9 K&E); and Social Studies (Grades 6, 9, 9 K&E).
- 5 | Participation in Provincial Achievement Tests (PATs) was impacted by the fires in May to June 2016 and May to June 2019. Due to the global pandemic in 2020, June 2020 PATs were cancelled. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
- 6 | 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 Examination for each course. Courses included: English Language Arts 30-1; English Language Arts 30-2; French Language Arts 30-1; Mathematics 30-1; Mathematics 30-2; Chemistry 30; Physics 30; Biology 30; Science 30; Social Studies 30-1; and Social Studies 30-2.
- 7 | Participation in Diploma Examinations was impacted by the fires in May to June 2016 and May to June 2019. Due to the global pandemic in 2020, April and June 2020 Diploma Examinations were cancelled. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
- 8 | Weighting of school-awarded marks in diploma courses increased from 50% to 70% in the 2015/16 school year. Caution should be used when interpreting trends over time.
- 9 | 2016 results for the 3-year High School Completion and Diploma Examination Participation Rates have been adjusted to reflect the correction of the Grade 10 cohort.
- 10 | Improvement evaluations are not calculated for school and school authority Drop Out and Rutherford Scholarship Eligibility rates. Starting in 2019, an updated methodology was applied to more accurately attribute results in cases where students receive programming from more than one provider within a school year. Caution should be used when interpreting school and school authority results over time.

## Accountability Pillar: English Language Learners - Overall Summary May 2020

Measure Category	Measure	Calgary School Division (ELL)			Alberta (ELL)			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Safe and Caring Schools	Safe and Caring	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Student Learning Opportunities	Program of Studies	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Education Quality	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Drop Out Rate	2.4	3.0	2.9	2.2	2.3	2.3	Very High	n/a	n/a
	High School Completion Rate (3 yr)	65.5	65.6	64.0	73.3	74.4	74.3	Intermediate	Maintained	Acceptable
Student Learning Achievement (Grades K-9)	PAT: Acceptable	n/a	74.3	72.3	n/a	70.2	69.6	n/a	n/a	n/a
	PAT: Excellence	n/a	19.2	18.0	n/a	16.4	15.7	n/a	n/a	n/a
Student Learning Achievement (Grades 10-12)	Diploma: Acceptable	n/a	76.0	75.9	n/a	72.5	73.1	n/a	n/a	n/a
	Diploma: Excellence	n/a	21.2	22.4	n/a	15.3	16.2	n/a	n/a	n/a
	Diploma Exam Participation Rate (4+ Exams)	56.1	55.6	55.0	51.0	54.3	54.3	High	Maintained	Good
	Rutherford Scholarship Eligibility Rate	61.0	59.0	58.4	55.6	55.5	55.3	Intermediate	n/a	n/a
Preparation for Lifelong Learning, World of Work, Citizenship	Transition Rate (6 yr)	64.6	65.9	66.9	65.7	64.6	64.0	High	Maintained	Good
	Work Preparation	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Citizenship	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Parental Involvement	Parental Involvement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Continuous Improvement	School Improvement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

### Notes

- 1 | Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (\*).
- 2 | Overall evaluations can only be calculated if both improvement and achievement evaluations are available.
- 3 | Student participation in the survey was impacted between 2014 and 2017 due to the number of students responding through the OurSCHOOL/TTFM (Tell Them From Me) survey tool.
- 4 | 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 6, 9, 9 K&E); French Language Arts (6e et 9e année); Mathematics (Grades 6, 9, 9 K&E); Science (Grades 6, 9, 9 K&E); and Social Studies (Grades 6, 9, 9 K&E).
- 5 | Participation in Provincial Achievement Tests (PATs) was impacted by the fires in May to June 2016 and May to June 2019. Due to the global pandemic in 2020, June 2020 PATs were cancelled. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
- 6 | 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 Examination for each course. Courses included: English Language Arts 30-1; English Language Arts 30-2; French Language Arts 30-1; Mathematics 30-1; Mathematics 30-2; Chemistry 30; Physics 30; Biology 30; Science 30; Social Studies 30-1; and Social Studies 30-2.
- 7 | Participation in Diploma Examinations was impacted by the fires in May to June 2016 and May to June 2019. Due to the global pandemic in 2020, April and June 2020 Diploma Examinations were cancelled. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
- 8 | Weighting of school-awarded marks in diploma courses increased from 50% to 70% in the 2015/16 school year. Caution should be used when interpreting trends over time.
- 9 | 2016 results for the 3-year High School Completion and Diploma Examination Participation Rates have been adjusted to reflect the correction of the Grade 10 cohort.
- 10 | Improvement evaluations are not calculated for school and school authority Drop Out and Rutherford Scholarship Eligibility rates. Starting in 2019, an updated methodology was applied to more accurately attribute results in cases where students receive programming from more than one provider within a school year. Caution should be used when interpreting school and school authority results over time.

## Accountability Pillar: Students Who Self-Identify as Indigenous - Overall Summary May 2020

Measure Category	Measure	Calgary School Division (Indigenous)			Alberta (Indigenous)			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Safe and Caring Schools	Safe and Caring	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Student Learning Opportunities	Program of Studies	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Education Quality	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Drop Out Rate	6.8	5.9	6.5	5.5	5.4	5.3	Intermediate	n/a	n/a
	High School Completion Rate (3 yr)	38.8	40.0	38.1	55.8	56.6	54.5	Very Low	Maintained	Concern
Student Learning Achievement (Grades K-9)	PAT: Acceptable	n/a	48.1	45.1	n/a	54.0	52.5	n/a	n/a	n/a
	PAT: Excellence	n/a	5.8	5.9	n/a	7.4	6.9	n/a	n/a	n/a
Student Learning Achievement (Grades 10-12)	Diploma: Acceptable	n/a	83.4	81.7	n/a	77.2	77.1	n/a	n/a	n/a
	Diploma: Excellence	n/a	15.9	14.3	n/a	11.4	11.0	n/a	n/a	n/a
	Diploma Exam Participation Rate (4+ Exams)	19.0	20.2	18.0	24.4	24.6	23.6	Very Low	Maintained	Concern
	Rutherford Scholarship Eligibility Rate	23.0	19.4	17.7	39.1	37.1	35.7	Very Low	n/a	n/a
Preparation for Lifelong Learning, World of Work, Citizenship	Transition Rate (6 yr)	29.0	25.9	28.9	35.0	34.2	33.0	Very Low	Maintained	Concern
	Work Preparation	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Citizenship	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Parental Involvement	Parental Involvement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Continuous Improvement	School Improvement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

### Notes

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- 2 | Overall evaluations can only be calculated if both improvement and achievement evaluations are available.
- 3 | Student participation in the survey was impacted between 2014 and 2017 due to the number of students responding through the OurSCHOOL/TTFM (Tell Them From Me) survey tool.
- 4 | 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 6, 9, 9 K&E); French Language Arts (6e et 9e année); Mathematics (Grades 6, 9, 9 K&E); Science (Grades 6, 9, 9 K&E); and Social Studies (Grades 6, 9, 9 K&E).
- 5 | Participation in Provincial Achievement Tests (PATs) was impacted by the fires in May to June 2016 and May to June 2019. Due to the global pandemic in 2020, June 2020 PATs were cancelled. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
- 6 | 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 Examination for each course. Courses included: English Language Arts 30-1; English Language Arts 30-2; French Language Arts 30-1; Mathematics 30-1; Mathematics 30-2; Chemistry 30; Physics 30; Biology 30; Science 30; Social Studies 30-1; and Social Studies 30-2.
- 7 | Participation in Diploma Examinations was impacted by the fires in May to June 2016 and May to June 2019. Due to the global pandemic in 2020, April and June 2020 Diploma Examinations were cancelled. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
- 8 | Weighting of school-awarded marks in diploma courses increased from 50% to 70% in the 2015/16 school year. Caution should be used when interpreting trends over time.
- 9 | 2016 results for the 3-year High School Completion and Diploma Examination Participation Rates have been adjusted to reflect the correction of the Grade 10 cohort.
- 10 | Improvement evaluations are not calculated for school and school authority Drop Out and Rutherford Scholarship Eligibility rates. Starting in 2019, an updated methodology was applied to more accurately attribute results in cases where students receive programming from more than one provider within a school year. Caution should be used when interpreting school and school authority results over time.

## Accountability Pillar: Students with Identified Special Education Needs - Overall Summary May 2020

Measure Category	Measure	Calgary School Division (SpEd)			Alberta (SpEd)			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Safe and Caring Schools	Safe and Caring	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Student Learning Opportunities	Program of Studies	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Education Quality	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Drop Out Rate	3.6	3.9	4.2	3.9	3.8	4.0	High	n/a	n/a
	High School Completion Rate (3 yr)	60.7	60.0	56.9	61.8	62.3	60.8	Low	Improved Significantly	Good
Student Learning Achievement (Grades K-9)	PAT: Acceptable	n/a	55.2	53.1	n/a	47.2	46.8	n/a	n/a	n/a
	PAT: Excellence	n/a	9.8	9.4	n/a	7.1	7.1	n/a	n/a	n/a
Student Learning Achievement (Grades 10-12)	Diploma: Acceptable	n/a	83.2	84.2	n/a	77.2	78.4	n/a	n/a	n/a
	Diploma: Excellence	n/a	19.8	20.7	n/a	13.7	14.3	n/a	n/a	n/a
	Diploma Exam Participation Rate (4+ Exams)	31.6	32.0	30.3	23.8	24.9	24.2	Low	Maintained	Issue
	Rutherford Scholarship Eligibility Rate	39.2	35.2	34.2	37.8	35.5	34.1	Very Low	n/a	n/a
Preparation for Lifelong Learning, World of Work, Citizenship	Transition Rate (6 yr)	43.5	43.7	41.5	41.1	40.4	38.6	Low	Improved	Acceptable
	Work Preparation	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Citizenship	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Parental Involvement	Parental Involvement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Continuous Improvement	School Improvement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

### Notes

- 1 | Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (\*).
- 2 | Overall evaluations can only be calculated if both improvement and achievement evaluations are available.
- 3 | Student participation in the survey was impacted between 2014 and 2017 due to the number of students responding through the OurSCHOOL/TTFM (Tell Them From Me) survey tool.
- 4 | 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 6, 9, 9 K&E); French Language Arts (6e et 9e année); Mathematics (Grades 6, 9, 9 K&E); Science (Grades 6, 9, 9 K&E); and Social Studies (Grades 6, 9, 9 K&E).
- 5 | Participation in Provincial Achievement Tests (PATs) was impacted by the fires in May to June 2016 and May to June 2019. Due to the global pandemic in 2020, June 2020 PATs were cancelled. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
- 6 | 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 Examination for each course. Courses included: English Language Arts 30-1; English Language Arts 30-2; French Language Arts 30-1; Mathematics 30-1; Mathematics 30-2; Chemistry 30; Physics 30; Biology 30; Science 30; Social Studies 30-1; and Social Studies 30-2.
- 7 | Participation in Diploma Examinations was impacted by the fires in May to June 2016 and May to June 2019. Due to the global pandemic in 2020, April and June 2020 Diploma Examinations were cancelled. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
- 8 | Weighting of school-awarded marks in diploma courses increased from 50% to 70% in the 2015/16 school year. Caution should be used when interpreting trends over time.
- 9 | 2016 results for the 3-year High School Completion and Diploma Examination Participation Rates have been adjusted to reflect the correction of the Grade 10 cohort.
- 10 | Improvement evaluations are not calculated for school and school authority Drop Out and Rutherford Scholarship Eligibility rates. Starting in 2019, an updated methodology was applied to more accurately attribute results in cases where students receive programming from more than one provider within a school year. Caution should be used when interpreting school and school authority results over time.

## Alberta Education's Outcomes

This next section (pp. 20-58) provides CBE results and next steps within each of Alberta Education's four outcomes. For each outcome, information is organized as follows:

- CBE's Strategy: from the 2020-23 Three-Year Education Plan;
- Evidence: list of provincial and local measure results used to monitor CBE's progress towards the outcome;
- Analysis of Evidence: includes areas of strength and opportunities for growth;
- Specific Strategies: a summary of the work CBE has accomplished; and
- Growth Opportunities: focus for 2020-21.

## Alberta Education

### Outcome 1: Alberta's students are successful

### Outcome 2: First Nations, Métis, and Inuit students in Alberta are successful

#### CBE Strategy: Achievement & Well-Being

**Improve student achievement through the design of inclusive, engaging and rigorous learning tasks.**

- Further consistency of assessment and reporting by calibrating to a system standard.
- Use high-impact instructional strategies.
- Incorporate culturally responsive instructional design and assessment by honouring Indigenous knowledge systems, languages and histories.
- Enhance student voice in learning, assessment and decision-making.

**Advance literacy, numeracy and learning competencies that incorporate critical thinking, communication, creativity, collaboration, citizenship and character**

- Build capacity to support concept-based curriculum and instruction.
- Leverage the use of technology in learning environments to meet the needs of diverse learners.

**Create conditions for success for each student in a welcoming, caring, respectful and safe learning environment.**

- Continue to develop environments where each student is known and develops a sense of competence, confidence and belonging as a learner.
- Further develop school environments that foster resiliency in students.
- Work with partners to provide access to well-being and mental health supports for students.

## Evidence

### Accountability Pillar

High School Completion Rate – Percentage of students who completed high school within three, four and five years of entering Grade 10.

Cohort	Yr	Results (in percentages)					Evaluation		
		2016	2017	2018	2019	2020	Achievement	Improvement	Overall
All Students	3	75.2	76.4	75.9	77.4	78.3	High	Improved Significantly	Good
	4	80.9	80.9	81.7	81.0	82.9	n/a	n/a	n/a
	5	82.1	83.6	83.7	84.5	83.9	n/a	n/a	n/a
English Language Learners	3	61.2	63.3	62.9	65.6	65.5	Intermediate	Maintained	Acceptable
	4	73.7	76.3	73.6	71.8	79.0	n/a	n/a	n/a
	5	83.4	78.0	82.6	79.4	75.1	n/a	n/a	n/a
Students Who Self-Identify as Indigenous	3	33.2	36.4	37.8	40.0	38.8	Very Low	Maintained	Concern
	4	39.5	40.7	42.0	45.2	46.9	n/a	n/a	n/a
	5	48.7	45.4	45.0	51.2	50.1	n/a	n/a	n/a
Students with Identified Special Education Needs	3	55.4	54.1	56.5	60.0	60.7	Low	Improved Significantly	Good
	4	59.2	63.5	62.7	64.7	69.4	n/a	n/a	n/a
	5	63.8	63.6	68.1	67.8	70.1	n/a	n/a	n/a

Percentage of students writing four or more diploma exams within three years of entering Grade 10.

Performance Measure	Results (in percentages)					Evaluation		
	2016	2017	2018	2019	2020	Achievement	Improvement	Overall
All Students	61.0	61.9	61.0	62.2	61.9	High	Maintained	Good
English Language Learners	57.0	54.6	54.8	55.6	56.1	High	Maintained	Good
Students Who Self-Identify as Indigenous	14.2	16.7	17.3	20.2	19.0	Very Low	Maintained	Concern
Students with Identified Special Education Needs	29.1	28.0	30.8	32.0	31.6	Low	Maintained	Issue

Drop Out Rate - annual dropout rate of students aged 14 to 18.

Performance Measure	Results (in percentages)					Evaluation		
	2016	2017	2018	2019	2020	Achievement	Improvement	Overall
All Students	2.8	2.7	2.1	2.3	2.2	Very High	n/a	n/a
English Language Learners	2.6	2.8	2.9	3.0	2.4	Very High	n/a	n/a
Students Who Self-Identify as Indigenous	5.5	7.5	6.2	5.9	6.8	Intermediate	n/a	n/a
Students with Identified Special Education Needs	5.5	5.3	3.3	3.9	3.6	High	n/a	n/a



High school to post-secondary transition rate of students within six years of entering Grade 10.

Performance Measure	Results (in percentages)					Evaluation		
	2016	2017	2018	2019	2020	Achievement	Improvement	Overall
All Students	60.9	60.0	60.0	61.0	62.2	High	Improved Significantly	Good
English Language Learners	66.2	70.3	64.5	65.9	64.6	High	Maintained	Good
Students Who Self-Identify as Indigenous	25.6	33.8	27.1	25.9	29.0	Very Low	Maintained	Concern
Students with Identified Special Education Needs	38.6	39.8	41.0	43.7	43.5	Low	Improved	Acceptable

Percentage of Grade 12 students eligible for a Rutherford Scholarship.

Performance Measure	Results (in percentages)					Evaluation		
	2016	2017	2018	2019	2020	Achievement	Improvement	Overall
All Students	61.1	61.6	61.7	63.7	64.9	Intermediate	n/a	n/a
English Language Learners	56.9	59.9	56.2	59.0	61.0	Intermediate	n/a	n/a
Students Who Self-Identify as Indigenous	20.3	16.5	17.1	19.4	23.0	Very Low	n/a	n/a
Students with Identified Special Education Needs	32.0	32.4	35.0	35.2	39.2	Very Low	n/a	n/a

#### Notes

- 1 | Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (\*).
- 2 | Overall evaluations can only be calculated if both improvement and achievement evaluations are available.
- 3 | 2016 results for the 3-year High School Completion and Diploma Examination Participation Rates have been adjusted to reflect the correction of the Grade 10 cohort.
- 4 | Improvement evaluations are not calculated for school and school authority Drop Out and Rutherford Scholarship Eligibility rates. Starting in 2019, an updated methodology was applied to more accurately attribute results in cases where students receive programming from more than one provider within a school year. Caution should be used when interpreting school and school authority results over time.

## Report Card

Student results as a mean within Career & Technology Foundations (CTF) / Studies (CTS), English Language Arts (ELA), Fine and Performing Arts, French Language Arts (FLA), Languages, Mathematics, Physical Education, Science and Social Studies.

### Legend |

Division 1 – Grades 1 to 3 (Indicators 1-4)

Division 2 – Grades 4 to 6 (Indicators 1-4)

Division 3 – Grades 7 to 9 (Indicators 1-4)

Division 4 – Grades 10 to 12 (Percentage)

CTF/CTS	All Students		ELL		Indigenous		Special Ed	
	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
Year	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
Division 1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Division 2 (CTF)	3.03	3.05	2.90	2.96	2.85	2.74	2.80	2.82
Division 3 (CTF)	2.99	3.08	2.85	2.95	2.60	2.71	2.70	2.83
Division 4 (CTS)	82.1	83.7	79.6	81.3	76.6	78.4	78.2	80.2

ELA	All Students		ELL		Indigenous		Special Ed	
	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
Year	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
Division 1	2.70	2.84	2.61	2.75	2.09	2.23	2.24	2.40
Division 2	2.80	2.90	2.68	2.79	2.27	2.42	2.41	2.57
Division 3	2.86	2.91	2.66	2.73	2.33	2.42	2.48	2.55
Division 4	69.7	71.2	65.2	67.5	62.7	62.9	65.2	66.3

Fine & Performing Arts	All Students		ELL		Indigenous		Special Ed	
	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
Year	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
Division 1	2.86	2.98	2.75	2.86	2.56	2.68	2.50	2.63
Division 2	2.94	3.06	2.86	2.97	2.66	2.76	2.64	2.79
Division 3	3.02	3.09	2.85	2.92	2.72	2.80	2.75	2.88
Division 4	82.5	84.3	78.7	79.7	72.6	74.7	77.3	79.5

FLA	All Students		ELL		Indigenous		Special Ed	
	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
Year	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
Division 1	2.91	3.03	2.80	2.95	2.74	2.93	2.43	2.60
Division 2	2.91	3.01	2.87	2.93	2.84	2.89	2.49	2.67
Division 3	2.99	3.04	2.92	2.95	2.78	2.63	2.72	2.77
Division 4	75.7	79.3	73.2	72.6	72.7	73.8	70.0	74.8

Languages	All Students		ELL		Indigenous		Special Ed	
	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
Year	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
Division 1	2.73	2.97	2.82	2.98	2.36	2.60	2.28	2.53
Division 2	2.82	2.91	2.78	2.89	2.53	2.57	2.47	2.57
Division 3	2.94	3.09	2.85	2.99	2.53	2.50	2.57	2.73
Division 4	85.0	87.0	85.6	86.2	75.4	78.5	78.6	80.0

Mathematics	All Students		ELL		Indigenous		Special Ed	
	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
Year	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
Division 1	2.78	2.97	2.67	2.87	2.16	2.35	2.29	2.51
Division 2	2.82	2.96	2.79	2.91	2.16	2.39	2.39	2.61
Division 3	2.83	2.88	2.74	2.78	2.14	2.28	2.37	2.47
Division 4	72.1	74.9	70.9	73.8	64.0	65.1	66.1	68.9

Physical Education	All Students		ELL		Indigenous		Special Ed	
	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
Year	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
Division 1	2.93	3.07	2.80	2.94	2.64	2.70	2.57	2.73
Division 2	3.04	3.15	2.95	3.06	2.68	2.78	2.77	2.91
Division 3	3.05	3.08	2.94	2.96	2.67	2.68	2.79	2.84
Division 4	82.0	83.5	78.3	80.7	71.1	71.6	76.8	78.4

Science	All Students		ELL		Indigenous		Special Ed	
	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
Year	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
Division 1	2.79	2.91	2.62	2.77	2.32	2.41	2.41	2.49
Division 2	2.81	2.90	2.70	2.81	2.30	2.39	2.43	2.54
Division 3	2.80	2.86	2.65	2.72	2.20	2.28	2.39	2.46
Division 4	73.8	76.7	70.4	73.7	65.1	68.1	67.7	70.7

Social Studies	All Students		ELL		Indigenous		Special Ed	
	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
Year	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
Division 1	2.74	2.87	2.59	2.74	2.29	2.40	2.33	2.44
Division 2	2.78	2.87	2.68	2.77	2.30	2.38	2.37	2.50
Division 3	2.81	2.88	2.64	2.72	2.26	2.31	2.40	2.48
Division 4	71.6	73.7	68.0	69.8	61.5	63.9	65.7	68.0

Results 3 (Citizenship), 4 (Personal Development), 5 (Character) – Gr. 1-9

Exercises democratic rights and responsibilities within the learning community <sup>2</sup> (%)					
Citizenship	2015-16	2016-17	2017-18	2018-19	2019-20
Exemplary Strengths	32.5	33.7	34.4	34.6	36.3
Evident Strengths	54.1	52.3	51.4	51.7	51.5
Emerging Strengths	12.1	12.4	12.4	12.0	10.7
Network of Support Required	1.2	1.3	1.5	1.3	1.1
Individual Program Plan	0.2	0.3	0.3	0.4	0.4
Overall levels of success	98.7	98.4	98.2	98.3	98.5

<sup>2</sup> The general indicators for this stem are:

- contributes to events of common concern;
- advocates for self, others and the common good;
- takes responsibility and action to help the group work smoothly; and
- adheres to community expectations and personal convictions in conducting and representing learning.

<b>Demonstrates respect and appreciation for diversity<sup>3</sup> (%).</b>					
<b>Citizenship</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Exemplary Strengths	38.6	40.2	41.1	41.0	43.4
Evident Strengths	52.6	50.7	49.8	50.0	49.2
Emerging Strengths	8.0	8.0	8.0	7.9	6.6
Network of Support Required	0.7	0.9	0.9	0.8	0.7
Individual Program Plan	0.1	0.2	0.2	0.3	0.2
Overall Level of Success	99.2	98.9	98.9	98.9	99.2

<b>Works and collaborates effectively with others<sup>4</sup> (%).</b>					
<b>Citizenship</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Exemplary Strengths	31.8	32.5	32.5	33.1	34.3
Evident Strengths	49.8	48.5	48.3	48.6	49.4
Emerging Strengths	16.0	16.2	16.2	15.4	14.0
Network of Support Required	2.0	2.3	2.4	2.1	1.6
Individual Program Plan	0.5	0.6	0.7	0.8	0.7
Overall levels of success	97.6	97.2	97.0	97.1	97.7

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<sup>3</sup> The general indicators for this stem are:

- shows concern for the dignity and equality of all;
- demonstrates appreciation for individual and cultural differences;
- seeks to learn about and from unfamiliar ways of thinking and living; and
- uses diverse viewpoints in a learning context.

<sup>4</sup> The general indicators for this stem are:

- assumes leadership or contributing roles to advance learning and community goals;
- communicates with others to build understanding; and
- works with others to manage conflict and reach consensus.

<b>Sets and works toward learning goals<sup>5</sup> (%).</b>					
<b>Personal Development</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Exemplary Strengths	28.8	29.4	29.6	30.6	31.6
Evident Strengths	51.1	50.3	49.9	50.2	50.7
Emerging Strengths	17.4	17.4	17.1	16.3	15.1
Network of Support Required	2.4	2.4	2.6	2.3	1.9
Individual Program Plan	0.4	0.5	0.6	0.7	0.7
Overall levels of success	97.3	97.1	96.8	97.1	97.4

<b>Engages in learning with confidence and persistence<sup>6</sup> (%).</b>					
<b>Personal Development</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Exemplary Strengths	31.1	31.7	32.0	32.6	33.2
Evident Strengths	47.5	46.9	46.7	46.9	47.7
Emerging Strengths	18.3	18.1	17.8	17.0	16.1
Network of Support Required	2.6	2.7	2.8	2.5	2.1
Individual Program Plan	0.5	0.6	0.7	0.9	0.9
Overall levels of success	96.9	96.7	96.5	96.5	97.0

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<sup>5</sup> The general indicators for this stem are:

- generates goals based on self-assessment, learning criteria, and personal interests;
- plans a strategic approach to meeting goals, solving problems and performing tasks;
- modifies and improves learning strategies based on experience and feedback; and
- explores ideas and initiates processes for learning.

<sup>6</sup> The general indicators for this stem are:

- approaches new learning situations with positive expectations;
- demonstrates interest in and curiosity about ideas, objects, events and resources;
- demonstrates a range of approaches for developing and representing understanding; and
- adjusts, adapts and persists with challenges in the learning process – ambiguous ideas, complex tasks and problems requiring multiple attempts to reach success.

<b>Makes responsible decisions<sup>7</sup> (%).</b>					
<b>Character</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Exemplary Strengths	33.6	34.4	34.7	35.0	37.4
Evident Strengths	47.8	46.2	45.7	46.5	47.0
Emerging Strengths	16.2	16.6	16.5	15.5	13.3
Network of Support Required	2.1	2.3	2.5	2.3	1.6
Individual Program Plan	0.4	0.5	0.6	0.7	0.7
Overall levels of success	97.6	97.2	96.9	97.0	97.7

<b>Treats others with respect and compassion<sup>8</sup> (%).</b>					
<b>Character</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Exemplary Strengths	41.7	42.9	43.2	43.3	46.0
Evident Strengths	47.2	45.5	45.2	45.4	45.1
Emerging Strengths	9.5	9.9	9.8	9.6	7.5
Network of Support Required	1.3	1.3	1.4	1.3	0.9
Individual Program Plan	0.2	0.3	0.4	0.5	0.4
Overall levels of success	98.4	98.3	98.2	98.3	98.6

<sup>7</sup> The general indicators for this report card measure are:

- identifies possible choices in decision making process and evaluates them in light of the needs of self and others;
- makes decisions that reflect high regard for self and others;
- reflects on and takes responsibility for the impact of actions and decisions; and
- shows courage and conviction in raising issues and making difficult decisions.

<sup>8</sup> The general indicators for this report card measure are:

- shows respect for the contributions and achievements of others; and
- responds and is sensitive to the needs and welfare of others.

## Accountability Pillar Survey

Performance Measure	Results (in percentages)					Evaluation		
	2016	2017	2018	2019	2020	Achievement	Improvement	Overall
Percentage of teacher, parent and student agreement that: students are safe at school, are learning the importance of caring for others, are learning respect for others and are treated fairly in school.	89.8	89.3	88.2	88.0	88.8	Very High	Improved	Excellent
Percentage of teachers and parents who agree that students are taught attitudes and behaviours that will make them successful at work when they finish school.	79.3	78.9	78.4	78.7	80.3	High	Improved Significantly	Good
Percentage of teachers, parents and students who are satisfied that students model the characteristics of active citizenship.	83.8	82.7	81.1	80.5	81.2	Very High	Maintained	Excellent
The percentage of students satisfied with the ability to get the help they need with reading and writing.	88.2	87.6	89.9	86.9	87.3	n/a	n/a	n/a
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.	83.2	82.4	81.8	82.3	82.7	Very High	Improved	Excellent

### Analysis of Evidence

With respect to the High School Completion Rate, the All Students cohort improved in the percentage of students completing high school within three and four years, and although a slight decline was noted for high school completion within five years, this was not statistically significant.

When comparing the previous three-year averages to the current year results, Students with Identified Special Needs in CBE had statistically significant increases for all three high school completion results.

English Language Learners and Students with Identified Special Needs in CBE are continuing to complete high school within three, four or five years at levels that are equal to or higher than their counterparts in the province. We still need to do more for our Students who Self-Identify as Indigenous to help them to meet provincial levels. A continued focus in CBE to support Students who Self-Identify as Indigenous to complete high school within three, four or five years is a noted area for improvement. Students who Self-Identify as Indigenous represent about 360 students of the All Students cohort.



While the results for the percentage of students writing four or more diploma exams within three years of entering Grade 10 are higher than the province for the All students, English Language Learners and Students with Identified Special Education Needs cohorts, our results need to improve. Of note is that the five-year trend is upward for three of the four cohorts (ELL stable).

Our work on strategies to keep students in school is beginning to show in our results with three of the four cohort drop out rates showing high or very high achievement. Rates for Students who Self-Identify as Indigenous continue to fluctuate and indicate a need to better support these students, so they stay in and complete high school.

The Transition Rate (6 yr) rates include students who register in a post-secondary institution or Alberta apprenticeship program. Stable or upward five-year trend is seen in three of four cohorts (ELL downward).

The Rutherford Scholarship Rate for all four cohorts while trending upward based on the last five years, are lower that we would like.

Given that the results for the percentage of students writing four or more diploma exams was low or very low for Students who Self-Identify as Indigenous cohorts and Students With Identified Special Education Needs, it is not surprising to see that the Transition and Rutherford Scholarship Rates are low or very low for these two cohorts.

With respect to report card achievement data, due to the interruption of in-person learning and the move to remote learning for April through June 2020, caution should be exercised when stating trends over time. While not directly comparable, as long as the context is considered year-over-year results can be examined.

The next five paragraphs speak to English Language Arts and Mathematics report card data.

When compared to the All Students cohort, the relative performances of English Language Learners, Students who Self-Identify as Indigenous and Students with Identified Special Education Needs were generally improved in 2019-20 across all four divisions for both English Language Arts and Mathematics.

Improvements were more noticeable for Students with Identified Special Education Needs compared to the All Students cohort among all three sub cohorts in both subjects. For Students who Self-Identify as Indigenous, the improvements were mainly focused on Division 2 and 3 students in both subjects.

Of the Students who Self-Identify as Indigenous cohort, those in Division 4 had the most evident decrease of relative performances against the All Students cohort in both subjects.

The specific groups below demonstrated widened differences from the All Students cohort results in 2019-20:

- Division 4 for Students who Self-Identify as Indigenous in English Language Arts and Mathematics;
- Division 4 for Students with Identified Special Education in English Language Arts;
- Division 2 and 3 for English Language Learners in Mathematics; and
- Division 1 for Students who Self-Identify as Indigenous in Mathematics.

Year-over-year improvements were observed for all cohorts of students across different divisions. Except for notable increases in Division 4, Division 1 students had the greatest improvements among the remaining three Divisions in both English Language Arts and Mathematics for most cohorts of students.

The next four paragraphs speak to Career & Technology Foundations (CTF) / Studies (CTS), Fine and Performing Arts, French Language Arts (FLA), Languages, Physical Education, Science and Social Studies report card data.

In considering the year-over-year performances for All Students and Students with Identified Special Education Needs, improved results were reported for all subjects across different divisions. English Language Learner results were generally the closest to the All Students results among all three sub cohorts for two consecutive years.

While year-over-year increases were mainly observed across different divisions, subjects and cohorts of students, statistically significant increases were predominantly focused on Division 4 students. The significantly increasing results are as follows:

- All Students: Division 4 in all subjects and Division 1&2 in Fine and Performing Arts;
- English Language Learners: Division 4 in CTF/CTS, Physical Education and Science;
- Students who Self-Identify as Indigenous: Division 4 in CTF/CTS;
- Students with Identified Special Education Needs: Division 4 in CTF/CTS, Fine and Performing Arts, Science and Social Studies.

For Students who Self-Identify as Indigenous, Physical Education was the only subject that no division showed a declined difference as compared to the All Students cohort in 2019-20. In both CTF/CTS and Fine and Performing Arts, all divisions except for Division 2 students performed better or the same relative results in 2019-20 school year. The results for other subjects where improved gaps were observed are the following:

- Division 1 in French Language Arts;
- Division 1&4 in Languages;
- Division 3&4 in Science; and
- Division 4 in Social Studies.

For all four cohorts and different divisions over time: CTF/CTS, Fine and Performing Arts and Physical Education results were higher than Science and Social Studies results.

As assessed by teachers on report cards, students' overall level of success in:

- Citizenship is at or above 97.7% with the overall five-year trend as stable;
- Personal Development is at or above 97.0% with the overall five-year trend as stable; and
- Character is at or above 97.7% with the overall five-year trend as stable.

We are very pleased with the results of the Accountability Pillar Survey. All results for 2020 have improved from the previous year and we are hopeful that this trend will continue. Topping the results are the results from two of the Safe and Caring set of questions:

- parents agreeing that teachers care about their child (90%) and that their child is safe at school (93%);
- students agreeing that their teachers care about them (gr. 4 - 93%, gr. 7 - 83%, gr. 10 - 79%) and that they are safe at school (gr. 4 - 88%, gr. 7 - 80%, gr. 10 - 80%).

The percentage of teachers who are satisfied that students model the characteristics of active citizenship is 91.5%. The difference between this result and the report card result for Citizenship is due in part to some differences in what is being assessed in the classroom versus what is being asked on the survey.

## Specific Strategies

### All Students

- Teams of teachers and leaders from schools across the district participated in the creation of the:
  - *Assessment and Reporting in CBE* document. Implemented across the district in fall of 2019; and
  - *K-9 English Language Arts Assessment and Reporting Guides* and the *K-9 Mathematics Assessment and Reporting Guides*. Implemented in spring of 2020, the guides outline criteria for Program of Studies outcomes describing what students should demonstrate at each level of proficiency.
- Teams of teachers and leaders from six high schools, along with system leaders, created and piloted a High School Proficiency Scale, including the development of communication materials, common gradebook categories and assessments.
- Created *Bullying Awareness and Prevention Framework*.
- Review of suicide prevention procedure for system and psychological services.
- Developed a strategic partnership of Unique Pathways and Chinook Learning Services.
- Languages
  - Worked with principals and service unit to update *CBE Standard of Practices for French Immersion, Bilingual programs and Language and Culture Courses*.
  - Participated in provincial consortia (French, Chinese, German and Spanish) and partnerships for the benefit of schools.
  - Specialists created Brightspace by D2L shell for teacher collaboration by division and updated high school materials for French and International Languages Challenge Exams.

- Collaborated with four metro boards and numerous consortia to identify best practices and resources for immersion and bilingual learning.
- Updated Languages page on Corporate Website and Insite; published CBE videos to promote immersion and bilingual programs.
- Career & Technology Foundations (CTF)
  - Supported the development of high-quality tasks including incorporating educational technologies and computational thinking into instructional design and assessment.
  - Accessed support for Library to Learning Commons transitions and the development of maker spaces to support shifts in pedagogy.
  - Supported schools in connecting design thinking to instructional and task design, assessment and leadership.
  - Supported teachers and administrators in incorporating digital citizenship and literacy into task design.
- Career & Technology Studies (CTS)
  - Supported teachers to acquire the necessary skills relative to the assessments of the outcomes.
  - Reviewed Locally Developed Courses to remain viable.
  - Sustained partnerships with the Metal Trades (MT) program (at SAIT) which includes HCS 3000 (Workplace Safety Systems), CTS (Fabrication), Welder Apprenticeship (WDA) and Work Experience (WE) credits.
- Fine and Performing Arts (FPA)
  - Wrote six high school music - Locally Developed Courses for submission to Alberta Education.
- Physical Education
  - Concussion training and protocols for reporting.
  - Indigenous Games initiative.
  - Loose parts play initiative.
- Reviewed and updated the Off-Site Activities Procedures Manual including the addition of new restricted activities, updating control measures for restricted activities, updating supporting resources, addition of new and editing of existing supporting documents and exemplars.
- Corporate Risk & Security, Procurement, Legal and Finance collaboratively reviewed the existing agreements in place with Tour Operators. Evaluation of our needs within such partnerships as well as how CBE works with Tour Operators for student travel in the future.
- Worked with schools to ensure high-quality programming combined with specialized support services for students who are studying away from home (International students).
- Chief Superintendent Student Advisory Council (ongoing).
- Vision Team hosted and implemented Braille Challenge to southern Alberta students who use braille.

### English Language Learners

- Worked with teachers of English language learners to know their learners': culture and cultural identity; language proficiency; learning profile; interests; and readiness level within a caring and supportive learning environment.
- Captured English language learners' voices specific to experiencing success in English Language Arts.

### Students who Self-Identify as Indigenous

- Gathered Grade 9 Indigenous student voices to inform renewal of Indigenous Education Strategy.
- Gathered data and research to renew Indigenous Education Strategy focused on Holistic Lifelong Learning K-12 Framework.
- Began collaboration with the Indigenous community to redesign Indigenous Studies Locally Developed Course.

### Students with Identified Special Education Needs

- Through a robust Area Learning Team (ALT) process, students were supported by area specialists and strategists; area discretionary dollars supported students with social, emotional and learning needs.
- Developed of *Administrative Regulation 3007 | Seclusion, Physical Restraint and Time-Out Rooms and Use of Seclusion, Physical Restraint and Time-Out Protocol*.
- Developed a transition resource guide and toolkit to support student's transition into adulthood.
- Created and developed 18 literacy kits to support students in specialized classes (each engaging kit included: a key focus and topic, supporting sign language, braille for all stories/books, visuals, core boards, resource guide, books, curricular connections, and supporting tools). Implementation presentation for strategists, teachers, and education assistants.
- Speech Language Services collaborated with Early Learning team and psychologists to offer literacy sessions to Early Development Centre staff.
- Speech Language Services collaborated with Indigenous Learning Team to support new Indigenous Learning Leaders; in collaboration with System Principal of Early Learning, offered professional development sessions on oral language development and its link to literacy.
- Develop a Master List for Students with Safety and Accessibility Needs – supports school learning teams, strategists, therapists, and facilities to:
  - plan for a student move before the student arrives at the school (including any physical plant accommodations); and
  - ensure that the student's needs are met so that they can immediately attend school and be ready for learning – identify if that response requires first day, first week or first month support.
- Create a Master List of Students With Complex Communication Needs transitioning into CBE from other agencies.

## Spring 2020 – At Home Learning

- Launched and implemented Google Classroom and Google Meet in the CBE (Mar-June 2020 with 6817 Google Classrooms created and 147 587 Meet sessions created).
- Secured recommended online and print resources (Alberta Distance Learning Centre).
- Shared grades 6-12 CBe-learn course content and created Google Classroom resources for grades 1-5 across the system.
- Offered professional learning in multiple areas including iPads and Mac, SMART Learning Suite, Brightspace by D2L, Google Classroom, Google Meet, G Suite for Education, Read&Write for Google Chrome, Math and SMART Learning Suite, Literacy and SMART Learning Suite, Jamboard and Literacy, MyBlueprint. Data suggesting success of actions: Mar-June 2020, CBE had highest usage of SMART Learning Suite in the world.
- Implemented system license for Read&Write for Google Chrome. In April 2020 district usage increased by over 90% with 15 000 logins, the highest in Alberta.
- Developed a curated library of Response to Intervention (RTI) resources to support students' achievement and well-being for online learning.
- Provision of teletherapy approach to meet needs of students due to COVID-19.
- Development of resources to support student mental health during COVID-19 remote learning.
- Vision Team, in collaboration with school based learning team, organized assistive technology equipment to be picked up at schools for student accessibility to support home learning during COVID-19 pandemic.
- Vision Team worked with Alberta Education, SSVI (Support Students with Visual Impairments) to organize mail delivery to student homes to ensure access to the technology required for student access and participation.
- Vision Team supported students and families with assistive technology online with specialized equipment.

## Growth Opportunities

### All Students

- CBE CARES: Collaboration for Anti-Racism and Equity Supports (CARES) to advance equity, inclusion and anti-racism within CBE.
- Roll out of Bullying Awareness and Prevention Program for system wide distribution.
- Further work on suicide prevention procedures.
- Integrate of psychological services with mental health team to develop common practices.
- Roll out of SOGI Therapeutic Approach.
- Create and implement a *Scope and Sequences for Curriculum in Grades 1-9* to support teachers and teams in engaging in collaborative planning for instruction and to ensure alignment between Hub Learning and in-class programming, offering smooth transitions following potential staff/student absence.
- Create and implement resources to support teachers and teams offering combined grades in schools. Provide professional learning support for teachers and leaders.

- Using collected feedback from last year's implementation on the *Assessment and Reporting in CBE* document, update and release a new version.
- Employ a new model to review the Early Years Evaluation data at the school level towards the goal of building school capacity in programming for individual student and school needs.
- Have the Early Learning and Literacy Teams work together to develop a strategic plan to use a universal early literacy screening tool in all schools.
- Increase online and blended instructional practices that are combined with literacy, assessment and reporting, and numeracy strategies.
- Increase Brightspace and Bongo Virtual Classroom usage.
- Career and Technology Foundations (CTF)
  - Support to schools in task design and assessment.
  - Work with schools, service units and community partners to ensure access to teacher training in regard to specific occupational areas through an online or modified learning environment.
  - Support schools in connecting design thinking to instructional and task design, assessment and leadership.
  - Further develop a shared understanding of the programs of study.
  - Develop system definition of career and technology as it exists on the complementary curriculum continuum.
  - Calibrate between CTF and CTS teachers to support student transition.
  - Community partnership events e.g. Beakerhead.
  - Support schools regarding instructional design, curriculum interpretation and assessment through a lens of heightened safety protocols and given timelines.
- Career and Technology Studies (CTS)
  - Expand the relationship between CTF and CTS with the goal of transitions between Middle/Junior/High Schools and post-secondary.
- Fine and Performing Arts (FPA)
  - Amplify! Project with Timepoint Ensemble courtesy of Mobility Quotient Grant Funds. The project supports video and audio recording and editing for the purposes of virtual production/performance combined with a focus on musical composition for open ensembles.
- Languages
  - Include a language goal in the School Development Plan (SDP) of each of the 42 immersion and bilingual schools.
  - Establish a baseline using system-created calibration tools (rubrics and exemplars) for oral language proficiency (French and Spanish).
  - Pilot the integration of media and technology platforms (e.g., Idélo and Odilo) in French as a Second Language, French Immersion and bilingual programs.
  - Develop Scope and Sequence for French Language Arts K-9 and Spanish K-9
  - Partner with ACPI (Association Canadien des Professeur d'Immersion) in the development of online resources.
- The Unique Pathways Team will develop a broader scope of pathways that are accessible to a diverse demographic.

- Promote asynchronous dual credit delivery to remove challenges through scheduling conflicts and to increase accessibility.
- Develop online dual credit strategies that leverage the use of technology in learning environments to meet the needs of diverse learners and increased equity.
- Administer the OurSCHOOL Well-Being Survey with students in grades 4-12.
- Create an optional K-3 Well-Being Survey.
- Promote student voice through the design and use of student perception tools.
- Expand the membership of Chief Superintendent's Student Advisory Council.
- Orientation & Mobility instruction and consultation will be provided to students and staff on indoor and outdoor environments by the Vision Team.
- Vision team will continue to host the Braille Challenge.
- Global Learning Team will provide opportunities and experiences for students and staff to gain cross-cultural experiences and understandings.

#### English Language Learners

- Gather and analyze baseline Language Proficiency (LP) data to inform instructional strategies within the School Development Plan with the support of Education Directors, ELL Strategists & System Principals.
- Create exemplars of ELL SDP goals, strategies and measures.

#### Students who Self-Identify as Indigenous

- Design, share and support the implementation of a holistic collaborative response to supporting Indigenous student achievement and well-being for all schools.
- Holistically track grade 10 Indigenous students in all high schools using area data templates.
- Expand holistic domains within the renewed Indigenous Education Strategy.
- Design and implement a transition process for Indigenous students moving from grade 9 to 10.
- Completion of a new Locally Developed Course, Indigenous Studies 5-9.
- Design and create resources for Aboriginal Studies 10, 20, 30.

#### Students with Identified Special Education Needs

- Gather data through observations, conversation and quantifiable information to ensure students are receiving appropriate instruction within specialized classes to address both mental health and academic strengths and challenges in a timely manner.
- Ensure that schools have the support they require to understand how to support students with complex communication needs; including how to engage with students using augmentative communication.
- ALT processes will continue to determine areas for greatest student need and support.
- Develop a system approach to support the completion of Student Program Reviews, including documentation, timelines and connection to Individual Program Plans.
- Revision of *Specialized Classes Expanded Readings* to support task design and assessment of learning for students receiving modified programming.



- Roll out of *Seclusion, Restraint and Time-Out Protocol* and expectations for schools and staff.
- Shift to expanded practices for small group psychological interventions to increase direct service.
- Continue with Master List for Students with Safety and Accessibility Needs to ensure a timely response supporting student access and participation.
- Create a Master List for Students with Augmentative and Alternative Communication Needs to:
  - plan for a student move before the student arrives at the school; and
  - ensure that the school knows how to use the student's communication system supporting meaningful interaction and student participation.
- Speech Language Services, the Early Learning Team and the Literacy Team will develop the K-Grade 1 Early Literacy Framework focused on evidence-based practices; SLPs to support teachers' understanding and implementation of strategies including oral language and phonological/phonemic development.
- Speech Language Services and the Early Learning Strategists will support a Community of Practice for French Immersion teachers, focused on enhancing French oral language acquisition through play and exploration in the Kindergarten classroom.

#### Fall 2020 – School Re-Entry

- Create a Coronavirus | COVID-19 Insite page with comprehensive resources for employees, leaders and teachers. CBE and Alberta Education guiding documents for re-entry can be found on these pages.
- Create a Positive COVID-19 Cases Insite page for staff with resources including: managing a single positive case; managing an outbreak; communicating about positive cases; roles & responsibilities and protocols.
- Create a Learning Continuity Insite page for staff in support of each teacher needing to have an online presence and being prepared to move between scenarios 1-3. This page includes: pedagogy and curriculum support; assessment for learning continuity and technology resources and support.
- Create an Ongoing Learning Insite page for staff to support online learning.
- Create and implement *COVID-19 Guidelines for Assessment and Reporting*. This document will identify best practices for benchmarking and formative assessment for online and face-to-face assessment in K-6, 7-9, 10-12 with considerations for equity, diverse classrooms, accuracy and reliability.
- Create a document to guide the re-entry of preschool and kindergarten aged children into early learning environments during COVID-19.
- Provide standardized course shells for grade 6-12 core courses within Brightspace by D2L for all teachers in CBE.
- Create common Google Classrooms for grades 1-5.
- DHH System team will action a distribution plan for all student hearing technology that includes inter-office mail delivery and central pick-up locations (Area offices) – ensuring that each student have access to hearing technology on the first day of in-person classes.

- The Vision Team will provide options for different schools in creating accessible pathways and tactual, visible sanitization stations for students with a visual impairment, both for mild/moderate (56) vision loss to severe vision loss/blindness (46).

## Alberta Education

### Outcome 3: Alberta has excellent teachers, school leaders, and school authority leaders

#### CBE Strategy: Developing Our Employees

##### Build the capacity of our employees

- Advance succession planning through mentoring, coaching and on-the-job training.
- Provide opportunities for professional learning for our employees.

##### Build coherence and continuous improvement in program provision, service delivery and professional learning through a collaborative and evidence-informed culture.

- Continue to build skill in generating and interpreting data across CBE leadership teams.

##### Foster a welcoming, caring, respectful, inclusive and safe work environment.

- Continue to build employee awareness of mental health and well-being supports.

#### Evidence

##### Accountability Pillar Survey

Performance Measure	Results (in percentages)					Evaluation		
	2016	2017	2018	2019	2020	Achievement	Improvement	Overall
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.	80.2	80.7	80.9	81.9	81.8	n/a	n/a	n/a
The percentage of parents and students satisfied with the quality of teaching at their child's / their school.	93.5	93.4	92.2	92.1	92.8	n/a	n/a	n/a

#### Analysis of Evidence

Overall teachers are satisfied with the professional learning they have received from CBE with the five-year trend being upward. This correlates well with the satisfaction that parents and students have with the quality of teaching at the school.

## Specific Strategies

### All Students

- Education Directors engaged in coaching and questioning while working through problems-of-practice with School Administrators to deepen collective understanding and actions.
- Education Directors designed & provided professional learning for School Principals and Assistant Principals, in keeping with the Leadership Quality Standard in support of CBE's Three-Year Education Plan, through monthly Area Leadership Meetings & Divisional Meetings.
- Education Directors examined school learning data alongside School Administrators to design effective and manageable goals, strategies and targets within a School Development Plan.
- Education Directors monthly school visits with key questions to guide discussion connected to the school's School Development Plan. Questions included:
  - In what ways are the collaborative efforts within the school designed to improve individual and collective assessment practices?
  - How much variation do you have among teachers with respect to task design, classroom experiences and assessment practices?
  - What evidence do you have that you are the lead learner in your school?
  - As you reflect on the evidence you have gathered so far, what are the patterns you notice regarding: the use of evidence to inform development of SDP goals; structures/processes that support the work outlined in the SDP; and progress towards the school's goals?
- Area based professional development for principals around the use of Early Years Evaluation data.
- Teams of teachers and leaders from schools across the district participated in professional learning facilitated by Julie Stern (author of *Tools for Teaching Conceptual Understand* and *Making Sense of Learning Transfer*) on teaching for conceptual understanding with the goal of sharing resources and high-quality teaching and learning strategies to prepare for implementation of the new provincial curriculum.
- To support the design and implementation of literacy focused classroom assessment resources, Literacy Specialists developed the reading and writing evaluation resources (Early Learning, Grades 3, 6, 9). These resources are designed to help teachers generate and evaluate a body of evidence to determine and communicate reading achievement.
- To support school leaders and teachers to gather a fulsome body of evidence of students' literacy skills, strategies, and attitudes, a variety of assessment practices and tools were created by Literacy Specialists to support teachers to better understand learner strengths and next steps for learning. Classroom assessments were created for reading (running records, student annotations of texts read, oral reading, informal reading inventories), writing (structured observations of students' writing, and collecting artifacts of student writing), and oral language (structured observations of students' language use, and how to use recordings of students speaking).

- Ongoing professional development for Early Learning teachers and support staff to build professional capacity and extend knowledge of early learning practices through: communities of practice, system professional learning days; and learning series after school.
- Development of analytics tools to monitor achievement progress and identify gaps.
- Professional learning focused on the implementation of analytics tools.
- Professional learning focused on common analysis process of provincial assessments.
- Engagement of school leaders in a review of school development planning processes to improve outcomes.
- To support school leaders and teachers regarding Mathematics curriculum implementation (e.g. curriculum blueprinting, targeted instruction) and resource selection, a variety of Math Strategy Resources were created by Mathematics Specialists to support teachers to better understand learner strengths and next steps for learning; this includes professional learning about mathematics content, pedagogy and assessment.
- Developed and facilitated school learning resources and school, area and system professional learning opportunities to support teachers and leaders to apply foundational knowledge about First Nations, Métis and Inuit for the benefit of all students.
- Career & Technology Foundations (CTF)
  - Supported teachers in accessing the Future of Learning Lab through professional learning opportunities.
- Career & Technology Studies (CTS)
  - Support teachers to have the required certifications to teach CTS courses.
  - Offered Teacher Training Commons sessions for teachers to keep their skills current with industry standards inclusive of the Woodward Career Alliance summer program.
  - Supported teachers and schools on STEAM pedagogy.
- Fine and Performing Arts (FPA)
  - Collaborated with Languages team on professional learning series for Mandarin bilingual schools to support experiential and aesthetic processes to engage oral language learning.
  - Supported multiple schools in task design and assessment, visual journaling and arts integration, and Manually Propelled Elevating Aerial Platforms training.
  - Collaborated on a K-9 Arts Professional Learning Day on Nov 1, 2019. The event featured 15 sessions lead by professional Arts partners and CBE teachers/learning leaders.
    - 200 teachers from a variety of FPA disciplines and teachers with Arts-integrative practices attended.
    - 93% of teachers that completed the feedback survey either 'Agreed' or 'Strongly Agreed' that the session that they attended will positively impact teaching and learning in their classrooms.
  - Facilitated elementary music professional learning network and assessment working group.

- Established instrument working group with the goal of streamlining processes for the equitable use of the CBE instrument fleet:
  - fee process revised
  - Archibus data analysis
- Established visual art, drama, music and dance professional learning communities.
- Physical Education
  - Support schools with curriculum, instructional and task design, and assessment through Physical Education system-wide professional learning.
  - Canadian Climber Training Sessions and Gymnastics Physical Literacy.
  - System wide professional learning day for Physical and Outdoor Education.
  - Wilderness First Aid Training.
  - Traverse and wall climbing certification.
  - Archery certification.
  - Indigenous Games professional development with Indigenous Team and Jason Plain Eagle.
  - Physical Education Assessment and Task Design Working Group.
  - Elementary and Junior High cross-school PLC groups.
- Languages
  - Specialists led communities of practice for teachers in language programs.
  - Supported teacher language growth through administration of CBE Professional Improvement Fellowship and Alberta Education Language Teacher Bursary.
  - Used evidence and input to offer professional learning series on biliteracy, oral language development, visual literacy, culturally responsive teaching and inclusive practices in language programs.
  - Orientation for Spanish Visiting Teachers to support improved integration in CBE.
  - Session for new administrators in Immersion and Bilingual Programs.
- Data analysis of school-based mental health services generated training in counselling processes.
- Off-Site professional development sessions for staff held at specific individual school sites for multiple schools throughout the Fall.
- Off-Site professional development sessions specific to school Administrators (1) and specific to teachers (2) offered in September and October.
- International Travel teacher training session, which is mandatory for Teacher's in Charge of "D" trips, offered in January of 2020.
- Built the capacity of International Student Coordinators through operational and professional learning sessions.
- Revised research application and review process to support innovation and continuous improvement.
- Partnered with higher education institutions to conduct research within CBE.

- The Leadership and Learning Cohorts (aspiring assistant principals, aspiring principals, new assistant principals, new principals) participated in the following professional learning:
  - Assessment
  - Building Culturally Responsive School Communities
  - Create a Welcoming, Caring, Respectful Safe Environment
  - Crisis Management
  - Data
  - Finance Basics
  - FOIP/Legal/Current Issues/Scenarios
  - How You Think is How You Lead – Unilateral Control vs Mutual Learning
  - Indigenous Education - Acknowledgement of Land, Foundational Knowledge and Exemplars
  - Indigenous Education: Culturally Responsive Pedagogy
  - Solving Complex Staff Problems
  - Wellness for Learning

#### English Language Learners

- To align with *Assessment and Reporting in CBE*, system-wide documents were written on how to create supportive learning environments focused on explicit English language instruction that incorporates the key principles of English language development into instructional planning.
- Provided professional learning that focused on explicit English language instruction, intentional language support and the acquisition of academic language within task design & assessment.
- Focused support from ELL Specialists & Strategists to build collective understanding of Benchmarks as formative assessment tool to inform programming.

#### Students who Self-Identify as Indigenous

- Regular Area Leadership Meetings: Education Directors provided and modeled the Truth and Reconciliation Commission's actions specifically in the area of acknowledging the Land and land based learning.
- Facilitated Professional Learning Network (PLN) for 35 Indigenous Education Learning Leaders with a focus on supporting Indigenous student academic achievement/well-being and incorporating Indigenous knowledge into teaching and learning in 33 schools.

#### Students with Identified Special Education Needs

- Inclusive Education Learning Leaders - teachers' professional learning on supporting students with autism in inclusive classrooms through mentorship and communities of practice.
- Pilot, feedback and review of Collaborative Planning Guide in select Complex needs classes.

- Development and implementation of a five-part professional learning series for teachers, Strategists, Education Assistants, and Early Childhood Practitioners to support foundational knowledge and effective supports for students with Autism.
- Development of Enhanced Educational Support (EES) Specialised Class Learning Series on Brightspace by D2L, which included 10 modules with topics aligning with the EES Rubric Implementation of Self-Reflective Guide to support Teachers, Administrators and Strategists to better understand best practices and key “look fors” in Specialized Classes (task design, curriculum, learning environment, positive behaviour supports etc.).
- Psychological Services Best Practices guidelines developed.
- Ongoing training in Selective Mutism and SOGI.
- Compilation of resources in all areas relevant to school psychology.
- Deaf and Hard of Hearing (DHH) Team hosted in-service sessions (multiple sessions across three days) to support capacity building of teachers in ability to provide effective programming for students with hearing loss.
- Created an Occupational and Physical Therapy Guide to support schools in understanding the role of the OT and PT as part of the student learning team; development of tools to support priority setting; development of a School Year End Summary to reflect the service delivery model (universal, targeted, specialized).
- Vision team hosted in-service sessions to support teachers in their understanding of vision loss and to build their capacity in programming for a student with a visual impairment.
- Professional development provided to build capacity of support staff, Braille assistants and Braille Education Assistants that reflects the assistive technology needs of the students.

#### Spring 2020 – At Home Learning

- Resources provided for teletherapy and issues related to COVID-19.
- The Leadership and Learning Cohorts (aspiring assistant principals, aspiring principals, new assistant principals, new principals) “Rehearsing for the Future – COVID-19 Scenario Planning”.

### Growth Opportunities

#### All Students

- Training in RTI model, collaborative problem solving, *Bullying Awareness and Prevention Framework*.
- Continuation of school visits by Education Directors with guiding questions where the Education Director will seek to understand the evidence based approaches being used. The Data Wise adjustment cycle in conjunction with the Instructional core will serve as the foundation to continued discourse with school based leadership teams. Questions will include:
  - How well do you know who your students are and how they are experiencing school?
  - What are the patterns of student and staff success?

- Who and where are students being underserved?
- Are all students included in the data?
- Do students share their voice and how can they gain agency in order to actualize school improvement?
- How have you considered students' identities and cultural ways of knowing in supporting their programming needs, mental health and well-being?
- How are you developing parental engagement? What barriers exist?
- Build school administrator capacity with data by providing Data and the SDP Professional Learning sessions.
- Create a robust School Development Planning Toolkit inclusive of data tools, templates, exemplars and a School Development Plan Companion Guide.
- Continue the concept-based learning network. Teams of teachers and leaders from schools across the district will participate in professional learning facilitated by Julie Stern on teaching for conceptual understanding, with the goal of sharing resources and high-quality teaching and learning strategies to prepare for implementation of the new provincial curriculum.
- Establish Assessment and Reporting Champion representation from each school. These teachers and leaders participate in monthly professional learning about best practices for assessment and the use of PowerTeacher Pro gradebook.
- Update *K-9 English Language Arts Assessment and Reporting Guides* and *K-9 Mathematics Assessment and Reporting Guides* based on feedback received last year. Teams of teachers and leaders from high schools across the district participated in the creation of the *ELA 10* and *Mathematics 10C Assessment and Reporting Guides* (based on work from the High School Pilot). The guides outline criteria for Program of Studies outcomes that describe what students demonstrate at each level of proficiency.
- Literacy Specialists create, implement and supported with professional learning opportunity for teachers using the *Understanding Grade Level Reading* and *Understanding Grade Level Writing Documents*. These documents outline the reading and writing skills a student should have repeated opportunities to practice and master by the end of June.
- Establish a pilot project for the implementation of the [Reading Readiness Screening Tool](#) (RRST) in kindergarten and grade one classrooms in selected schools across CBE.
- Establish a pilot for the implementation of [MathUp Classroom](#), a teacher-facing resource that provides the support needed for teachers to plan, teach and assess to meet the needs of learners in grades 1-8. Continue with professional learning opportunities for Early Learning teachers and support staff.
- Coordinate professional learning opportunities for K-9 teachers that integrate technology, assessment, numeracy and literacy.
- Career and Technology Studies (CTS)
  - Support teachers to gain the required certifications to teach CTS courses.
  - Support to schools in task design and assessment.
  - Work with schools, service units and community partners to ensure access to teacher training regarding specific occupational areas through an online or modified learning environment.



- Support schools in connecting design thinking to instructional and task design, assessment and leadership.
- Further develop a shared understanding of the program of study and task design.
- Facilitate professional learning networks through occupational areas.
- Calibration between CTF and CTS teachers to support student transition.
- Further understanding the through line between CTS and unique pathways (dual credit and exploratory), RAP and other off-campus learning opportunities.
- Review areas of need/LDC development.
- Populate PowerSchool with CTS cluster outcomes by all teachers and instructors so that data may be procured relative to individual SDPs.
- Organize and facilitate system PD opportunities and community partnership events e.g. Welding Rodeo, Construction Expo, Skills Alberta and Skills Canada.
- Fine and Performing Arts (FPA)
  - System PD days: Collaboration with Arts partners and educators to design multiple offerings to support safe re-entry into FPA classes and task design including support for regular program and HUB teachers integrating art, drama, and music. (Oct. 30, Apr. 26).
  - Continue collaboration and communication with Arts discipline-specific Professional Learning Networks with the intention of moving task design and assessment forward.
  - Further develop a shared understanding of the program of study, task design, assessment and calibration in the FPA.
  - Establish working group to investigate Instrumental Music 5-9.
  - Continue work with assessment in Elementary Music working group to establish key learning progressions of synthesized outcomes.
  - Continue work with the Instrument Resource working group (a collaborative multi-department group working on streamlined processes for equity in access to instruments in CBE).
- Physical Education
  - Organization of 15 sessions for Physical and Outdoor education and wellness on Oct. 30th system PD Day.
  - Canadian Climber training.
  - Support to schools in task design and assessment during re-entry.
  - Support of Elementary and Junior High Physical Education PLCs.
  - Connecting partners to Elementary and Junior High PLCs.
  - Continuation of work with:
    - PLAY Calgary
    - Health Promoting School Collaborative
    - MRU advisory group
    - City of Calgary Sports Hub
    - Outdoor Council of Canada

- Languages
  - Lead working group on FLA written proficiency for grade 9.
  - Lead French Immersion Common Professional Learning (Oct 30, The Neurolinguistics Approach, Integration of Technology Resources and Combined Grades. April 26, University of Calgary Multilingualism Virtual Conference).
  - Facilitate online Languages community of practice.
- Survey staff to determine professional learning needs.
- Review strategic plan for professional learning in our district and work in collaboration with Human Resources Director.
- Build international partnerships that enhance the knowledge and intercultural competencies of both students and staff.
- The Leadership and Learning Cohorts (aspiring assistant principals, aspiring principals, new assistant principals, new principals) will be offered professional learning tied to the Three-Year Education Plan and their operational work.

#### English Language Learners

- Provide direct support to schools (coaching and modeling) and professional learning to build teacher capacity to utilize the Alberta English Language Benchmark to create effective language and content instruction that is personalized (differentiated) according to language proficiency.
- Systematic Approach to surfacing the language across all disciplines: focus on intentional and explicit planning for English language development instruction with a focus on function, forms and academic vocabulary with increased opportunities for fluency.

#### Students who Self-Identify as Indigenous

- Through Monthly Leadership Meetings: Principals will now model the application of TRC actions specifically in the area of acknowledging the Land and land based learning.
- Ongoing professional learning and collaboration offered by the Indigenous Team to build foundational knowledge - Friday afternoon professional learning offerings, Elder teaching days, and land-based learning series, system PD days, leadership cohorts, service units.
- Further develop leaders and teachers to understand and connect to the importance of the Acknowledgement of Land while meeting the Leadership and Teaching Quality Standards Competency 5.
- Facilitate Professional Learning Network (PLN) for 17 K-12 core schools with a focus on supporting Indigenous student academic achievement/well-being and incorporating Indigenous knowledge into teaching and learning.

#### Students with Identified Special Education Needs

- Create collaboration opportunities for school Resource Teachers to promote inclusive philosophy within schools as per Alberta Education mandate (Resource Teacher's Network).
- Professional development and training – Functional Behaviour Assessments for all staff in Inclusive Education and Leading Inclusion.

- Inclusive Education Learning Leaders - teachers' professional learning on supporting students with autism and behaviour/mental health in inclusive classrooms through mentorship and communities of practice.
- Implement Collaborative Planning Guide in Adapted Learning Class (ALP), Attitude, Community Competence, Elements of Academic Curriculum, Social Skills Class (ACCESS), Communication, Sensory, Social Interaction Class (CSSI), Enhanced Educational Support (EES) and Teaching Attitude, Social Skills and Communication Class (TASC) classes.
- Creation of EES Learning Series Committee to continue developing and enhancing Brightspace by D2L site.
- Review and implement Psychological Services Best Practices guidelines.
- Training in Functional Behavior Assessment and Student Support Plans development.
- Weekly meetings with small groups of psychologists to support best practice.
- Detailed review of psychologists' files to ensure best practice. Individual meetings to share results.
- Training in interventions, i.e., executive functioning, emotion regulation.
- Ongoing training in counselling processes and procedures.
- DHH Team to develop a Brightspace by D2L shell and Community of Practice for teachers to access resources and professional learning opportunities in support of programming for students with hearing loss
- Update School Guide for Occupational Therapy and Physiotherapy in K-6 Schools,
- Create a document that supports teachers in EES classes in understanding the roles of Occupational Therapy, Physiotherapy, Speech-Language Pathology and Psychology.
- Develop a regulation presentation that will be used by all Inclusive team members reflecting best practise; share with psychology team for alignment and consistent messaging.
- Provide learning opportunities and planning sessions to increase understanding of RTI model (including multidisciplinary meetings).
- Vision Team continue to host in-service sessions for school based staff in both in-person and online platforms.
- Ongoing professional development provided for Braille support staff.
- Vision Team to develop a Brightspace by D2L shell for school based staff to access resources that will enhance and support the learning needs of students with a visual impairment.

#### Fall 2020 – School Re-Entry

- Supporting school re-entry by working closely with School Principals to develop a collective and shared understanding of school processes and protocols as connected to AHS and CBE guiding documents.
- DHH system in-service sessions pivot to a virtual platform, with opportunity for teachers to attend on a day prior to August start-up.

## Alberta Education

### Outcome 4: Alberta's K-12 education system is well governed and managed

#### CBE Strategy: Strategic Allocation of Resources to Support Student Needs

##### **Allocate human and financial resources based on student needs.**

- Align resource allocation with the provincial funding framework and with system priorities and equity goals.
- Allocate resources based on need to support students with equitable access to programs and services across the system.
- Develop a sustainable system-wide plan to optimize, commission, modernize and maintain school facilities to foster enriching learning environments.
- Develop a sustainable system-wide plan for high schools that continues to offer students access, flexibility and choice in programming given available space and resources.
- Promote system-wide approaches to environmental sustainability.

#### CBE Strategy: Organizational Effectiveness & Service Transformation

##### **Employ a strategic approach to align resources, supports and services with the Three-Year Education Plan and system priorities.**

- Make decisions based on evidence, data, input and guiding documents.
- Use the School Support Model to further collaboration, shared decision-making, transparency and accountability.
- Eliminate duplication of services and reduce inefficiencies.
- Enhance coordination between schools and service units.
- Leverage technology to improve operational efficiency.

##### **Communicate and engage with our students, staff, families and communities to support effective decision-making.**

- Use the *Dialogue Framework* to support community engagement activities.
- Communicate decisions effectively.

##### **Support effective system and Board governance.**

- Mitigate risk to the organization.
- Review and update our Administrative Regulations to ensure compliance with provincial regulations and/or Board policies.

## Evidence

### Accountability Pillar Survey

Performance Measure	Results (in percentages)					Evaluation		
	2016	2017	2018	2019	2020	Achievement	Improvement	Overall
Percentage of teachers and parents satisfied with parental involvement in decisions about their child's education.	78.4	78.3	77.4	77.9	79.0	High	Improved Significantly	Good
Percentage of teachers, parents and students satisfied with the overall quality of basic education.	89.4	89.0	88.2	88.6	89.0	High	Improved	Good
Percentage of teacher and parent satisfaction that students demonstrate the knowledge, skills and attitudes necessary for lifelong learning.	69.1	68.5	68.1	68.2	69.9	n/a	n/a	n/a
Percentage of teachers, parents and students indicating that their school and schools in their jurisdiction have improved or stayed the same the last three years.	80.4	80.1	78.2	78.8	79.7	High	Improved Significantly	Good
Percentage of teacher, parent and student satisfaction with the accessibility, effectiveness and efficiency of programs and services for students in their community.	70.8	70.3	69.4	69.2	71.9	n/a	n/a	n/a
Percentage of teacher, parent and student agreement that programs for children at risk are easy to access and timely.	82.5	81.9	81.3	81.5	82.5	n/a	n/a	n/a
The percentage of parents that are very satisfied or satisfied with the special support their child has received at school.	78.0	80.0	78.0	81.0	81.0	n/a	n/a	n/a

### Analysis of Evidence

Of the seven measures, three have an upward five-year trend with all trending upward since 2018.

Contributing positively to the results of the basic education question is parents' satisfaction with the quality of teaching at their child's school and students' satisfaction (high 80s to high 90s) to each of the two (grade 4) to six (grade 7 & 10) questions asked.

What brings down the results for the percentage satisfaction with lifelong learning is the degree of agreement with the statement "High school students demonstrate the knowledge, skills and attitudes necessary for learning throughout their lifetime" by parents, teachers and students in grades 4 & 7. High school parents', teachers' and students' agreement is significantly higher. This could be because they know firsthand whether high school students are able to demonstrate the knowledge, skills and attitudes.

What negatively impacts the percentage satisfaction with programs and services is the parents in grades 4 & 7 and students in grade 7 response to a lack of academic and career counselling.

## Specific Strategies

### All Students

- Revamped the School Based Mental Health Counselling services to increase student support.
- Unique Pathways resourced two off-campus and dual credit Learning Leaders to support student success through unique pathways programs.
- Engaged with partners to align goals for student learning and career development through program development. Accessed provincial start-up funding. Indigenous dual credit in Partnership with MRU; Environmental Sustainability in Partnership with SAIT; Agriculture Technology in Partnership with Olds College.
- Accessed the Educational Partnership Foundation and exploratory program development.
- Increased oversight of distribution of funds to support children in kindergarten requiring extra support.
- Reorganized the Early Learning team to increase equity of access to supports.
- Education Directors reviewed each schools' data story with an emphasis on English Language Arts (Literacy Strategy), Mathematics (Mathematics Strategy) and Well-Being for Learning. A focused examination with respect to learners who are Indigenous, require special education supports and English language learners were assessed in relation to reasonable progress in their current level of achievement. Instructional goals (building teacher capacity) and achievement goals (student growth and results) were reviewed for alignment with the data story and the evidence of growth/progress toward the goals.
- Developed an initial draft of CBE Equity Index which included:
  - conducting an environmental scan of factors contributing to an equity index;
  - considering predictive variables of student achievement; and
  - conducting statistical analyses to determine student, school and family factors for the index.
- Implemented Phase One of an Equity Index in CBE.
- Evaluated processes for allocating funds to schools by using, in part, the school's equity factor data.
- Support data analysis for determining goals of SDP
- Training Key Users in PowerSchool with targeted session based on data analysis of requests for support.
- Used the *Dialogue Framework* to support the accommodation changes in various school communities.
- Reviewed CBE Alternative Programs focusing on consistency in Program Delivery. Programs reviewed: All Boys, All Girls, Arts Centered Learning, Montessori, Science, Traditional Learning Centre, and International Baccalaureate.
- Reviewed existing CBE Framework for Alternative Programs and align parent acknowledgement of understanding to program flatsheets.

- Created the Alternative Program Registration Timeline to include key processes and responsibilities.
- Physical Education
  - Wrote and currently reporting on Alberta Wellness Grant, United Way Grant and High School Success Grant to help support physical literacy in the following areas:
    - Indigenous Games and land-based play – kits have been made and Indigenous Design team are storing them at Niitsitapi Learning Centre - 10 kits. Professional Learning opportunities have taken place to support the work;
    - movement breaks to promote executive functioning and self-regulation ;
    - large loose-parts play for wellness and recess breaks;
    - Tarmac Painting;
    - Niitsitapi – outdoor loose parts; and
    - system Loose Parts Play initiative.
  - Creation of system Brightspace by D2L shells for Wellness and High School Physical Education.
  - Recess Mentorship program with Ever Active Schools.
  - Concussion reporting processes within PowerSchool and Official Student Record.
- Languages
  - With Human Resources improved recruiting practices for languages teachers.
  - Established new partnerships between Besançon and CBE schools.
  - Enhanced partnership with International Spanish Academy network for benefit of Spanish bilingual program.
  - Contributed to the Alberta Chinese Language Education Consortium with principal representation in order to enhance access to resources and improve coordination between five Mandarin bilingual schools.
  - Reinstated Language Advisory Committee.
  - Administered and applied for provincial and federal grants for research and professional learning (e.g., OLEP, SSHRC, University of Calgary, Alberta Education Research Grant).
- Met monthly with CBE Corporate Partnership team.
- Met with Legal team as available and required.
- Participated in and provide direction to CBE partnership review.
- Met quarterly with the Calgary Campus Open Minds (CCOM) advisory.

#### English Language Learners

- CBE Welcome Centre has relocated from Kingsland Centre to the main floor of the Education Centre (the former “Encore” space).
- English Language Learning and Diversity Services Team (1 system principal, 4 admissions staff, 13 Diversity and Learning Support Advisors, 1 specialist, 4 strategists).

### Students who Self-Identify as Indigenous

- Indigenous Education Team (including 12 system staff and 35 school-based).
- Elder Advisory Council.

### Students with Identified Special Education Needs

- Reallocated Strategists, Behavior Support Workers and School Family Liaisons to report centrally to build common and best practices to increase equity and provide quality services.
- Developed and implemented full day professional learning workshop for resource teachers, Strategists and Specialists for supporting students with selective mutism.
- Supported the Education Matters Sensory Grant; which included collecting pre and post data, ordering \$170 000 of resources to support student regulation and social skill development, supporting the implementation of resources and strategies through a job embedded professional learning model and reporting the impact of the resources to Education Matters over a two-year period.
- Developed Bridges / Mental Health psychology team, including services to be provided.
- Moved to 0.60, 0.80, 1.00 FTE allocation for psychologists to increase service delivery.
- Psychology caseload tracking system implemented.
- Counselling Manual revised and updated.
- Implemented psychology condensed report to decrease report writing time.
- DHH Team developed a two-tier process/protocol for schools to access Deaf and Hard of Hearing supports/services for students with a minimal or unilateral hearing loss (no hearing loss code).
- DHH Team initiated and developed a formalized change in practice regarding hearing technology purchase, repair and provision.
- DHH Team engaged families and community audiology in communication regarding updated practice regarding hearing technology purchase, repair and provision.
- DHH Specialist held position of Co-Chair for the Deaf and Hard of Hearing Advisory Committee, which includes agency partners, parent groups and community stakeholders, to ensure continued collaborative planning and wrap around services / best practices for deaf and hard of hearing students and families.
- Allocation of OT and PT to all Elementary schools; defined referral pathways for Middle, Junior and Senior High Schools to access supports.
- Continue to maintain authorization status for Alberta Aids to Daily Living (AADL), which provides students within CBE access to speech language pathologists and occupational therapists that meet the standard to trial speech generating communication devices.
- Physiotherapists and Facilities Projects Lead met regularly to:
  - discuss projects brought forward by the school for physical modifications;
  - ensure that those modifications were needed and completed in the most cost effective way; and
  - plan for barrier-free access to new schools.
- Engaged in a cross ministerial committee - Complex Communication Needs (CCN) Network which meets to ensure a comprehensive approach to addressing the needs of children and youth with Complex Communication Needs (CCN).



- Partnered with AHS Speech Language Pathologist (SLP) Services to pilot the provision of Speech-Language Services from Kindergarten to Grade 4 in seven CBE schools.
- Developed SLP Guide and SLP Manual to support SL Initiative in K-Grade 4 classes.
- Met with school administration to support transition to school-wide SLP supports.
- Interdisciplinary working group of CBE and AHS SLPs planned and shared resources to support K-Grade 4 service delivery in SL initiative schools.
- Reviewed student needs to allocate support staff (Braille assistants and Education Assistant – Braille) to support braille production needs of CBE.
- Allocated Braille support staff to support students who use braille and assistive technology online.
- Vision Team participated in interagency meetings that support families and students with a visual impairment. This included AHS partners, community agencies, teachers of students with visual impairments in southern Alberta to create collaborative planning opportunities and wrap around supports.
- Inclusive Education worked with Planning and Transportation to move specialized classes closer to where students live.

#### Spring 2020 – At Home Learning

- Multiple community engagement sessions with parents, teachers, admin and students in response to the cancelled international trips due to the COVID-19 pandemic.
- Collaboration with Corporate Risk & Security, Finance and Tour Operators to maneuver through the cancelled student trips including establishing refunds and travel vouchers from tour operators and service providers, determining and preparing insurance claims and CBE parent funds recovery process.
- Created FOIP and privacy documentation and guidelines for best practices within the online learning environment for recording lessons, student assignment recordings for learning, student privacy resources in Insite and virtual field trips.
- Speech Language Services developed online resources in response to system need - online modules to support teachers and parents (e.g., parent articulation sessions).
- Speech Language Services teletherapy sessions offered to families when online learning was mandated.
- Speech Language Services gathered of universal speech and language resources to support teachers' online classrooms.
- Engaged with and supported partners in their work with schools as they adjusted to a operating during the global pandemic.

## Growth Opportunities

### All Students

- Implement School Based Mental Counselling services with goal of increasing direct service, i.e., increase expected caseload, limit number of sessions.
- Use *Dialogue Framework* with High School Engagement process.
- Implement Phase Two of the Equity Index process.
- Use the CBE Equity Index as the basis for allocation of resources in Early Learning.
- Shift mindsets in Early Learning from using resources to diagnose and code, to using resources allocated to intervene and support.
- Distribute Early Learning discretionary funds through the seven Areas to streamline process and reduce redundancy of service.
- Reorganize the Early Learning Team.
- Reorganize Early Development Centres to increase efficiency aligned to the new funding framework and maintain programming for our most vulnerable special needs early learners.
- Equitable allocation of Literacy kits to specialized classes through the Loan Pool via Inclusive Education Strategists to ensure maximum engagement, implementation and use.
- Education Director for Languages Program meet with Human Resources to review recruiting practices for leadership in French Immersion and Chinese, German and Spanish Bilingual Programs.
- Off-campus facilitation of working group for jurisdictional best practice, guiding documents and jurisdictional policy development.
- Implement cost saving strategies to reduce tuition costs per student in dual credit courses.
- Career and Technology Foundations (CTF)
  - Work with schools to understand how best to capitalize on their current infrastructure and resources as it relates to the program of studies.
  - Facilitate existing partnerships.
  - Work with organizations like Education Matters to support identified equity schools to access new or updated equipment to support their existing CTF programs.
  - Develop new opportunities for partnerships.
    - Thinking guides for CTF occupational areas.
    - Task design exemplars.
    - Safety guides for CTF occupational areas.
  - Develop a process for inducting new teachers.
  - Develop a process request tools and materials for CTF.
- Career and Technology Studies (CTS)
  - Work with schools to understand how best to capitalize on their current infrastructure and resources as it relates to the program of studies.
  - Facilitate existing (and new) partnerships.
  - Work with organizations like Education Matters to support identified equity schools to access new or updated equipment to support their existing CTF and CTS programs.

- Create thinking guides for CTS occupational areas with the idea of cross-curricular exposure.
- Develop a process for inducting new teachers.
- Develop a process to request tools and materials for CTS through Procurement bearing in mind the exception process for all hardware and software.
- Fine and Performing Arts (FPA)
  - Re-entry guidance for all arts disciplines including the safe return to singing and playing instruments.
  - System articulation of program design for Fine and Performing Arts K-9 in alignment with Assessment and Reporting Guide.
  - Articulate a vision for Arts Integration in CBE.
  - Artists in Schools Guiding Documents to help facilitate the continued collaboration with the Arts community in support of Arts Education.
  - Refine the fees process for Musical Instrument Rental (MIR) created through the integration of Archibus data, Rycor, and Student Central Fees.
- Physical Education
  - Continuation of funding physical literacy projects through the use of the United Way, Wellness Fund Grant and High School Success Grant.
    - Indigenous games and land-based play – kits have been made and Indigenous Design team are storing them at Niitsitapi - 8 Professional Learning opportunities have taken place to support the work.
    - Movement breaks to promote executive functioning and self-regulation.
    - Large loose-parts play for wellness and recess breaks.
    - Tarmac Painting.
    - Niitsitapi – outdoor loose parts.
    - System Loose Parts Play initiative.
  - Seek mentorship opportunity with Ever Active Schools for Hub teachers.
  - Continue to update system D2L shells to support safe re-entry activities and resources for teaching Physical Education and Health (Elementary, Junior High and High School).
  - FAQ flat sheets to accompany ongoing updates to re-entry processes.
  - Revision of Canadian Climber Guidelines to include large loose parts and naturalized play.
  - Third party service provider decision making flow-chart with off and on-site manager.
  - Procurement service document.
  - “Making Headway” concussion course through the Coaching Association of Canada. All courses will then be transferred over to the NCCP “Locker”.
  - Create new checklist for outdoor loose parts.
  - Update re-entry guidelines for cleaning Physical Education equipment accordingly.
- Undertake a partnership review.

### English Language Learners

- Evaluate and adjust current expectations of ELL Benchmark Assessment and Reporting with a continued focus on strong programming.
- Collaborate with other system portfolios to create a systematic approach to building supportive and Inclusive Learning Environments.
- Build a partnership with *Immigrant Services Calgary* to increase efficiencies within student assessment.
- ELL Strategists will be assigned to specific schools based on the equity factor scores and ELL language proficiency data, with a focus on leveraging background and expertise in Elementary, Middle/Junior, Senior High School.
- Direct support to Area 3 & 4 with clusters of Middle/Junior Schools significantly impacted by the reduction of funding levels for year 6 & 7.

### Students who Self-Identify as Indigenous

- Indigenous Education Team (4 system staff and 23 school-based).
- Elder Advisory Council.
- Establish a Truth & Reconciliation Circle to advise on CBE efforts to meet Calls to Action related to education for reconciliation.

### Students with Identified Special Education Needs

- Create clear pathways for accessing System Supports.
- Create common processes and procedures for specialized classes – intake, discharge and transition.
- Create new Placement Process for Specialized classes (development of guiding principles, screening process, participant feedback, student rubrics to support decision making)
- Strategic allocation of human resources to schools reflecting CBE Equity Index.
- Inclusive Education Learning Leaders and Complex Needs Strategists - monthly data collection to measure impact and identify priority areas of school support (e.g., number of student visits, goal areas for teachers and students).
- Create a Resource Teacher position description; proposal for the consideration of every school having a qualified resource teacher to build staff capacity regarding inclusionary practices.
- Inclusive Education will develop process for accessing learning environment supports from the Loan Pool and collecting data on the impact of these resources.
- Create a process and develop a screening tool to support the placement of students who are new to Canada and have complex needs.
- Update *Specialized Classes & Unique Settings*.
- Created a System Master Class List of all Specialized Classes to support a consistent and shared understanding of CBE demographics of students attending Specialized Classes (location, grade, referring area).
- Continue development of Bridges / Mental Health psychology team. Review of processes from last year.
- Use of Functional Behavior Assessment to develop Student Support Plans.
- Develop Level B testing processes.
- Identify and allocate psychologists with specialized skills.

- Implement multi-disciplinary team at Area learning team level.
- Review criteria for specialized assessments and reassessments.
- DHH Team analysis of data to ensure equity of access to a DHH Strategist, supports and services.
- DHH Team update the unilateral hearing loss protocol to include Area Learning Team pathways of access – enhancing transparency and opportunity for collaboration, reducing service duplication and ensuring wrap around supports.
- Deaf and Hard of Hearing Advisory Committee (Co-Chair) continued.
- Develop a referral method for schools to use when referring students with Augmentative and Alternative Communication (AAC) needs; develop an intake and triage process for those referrals.
- Ensure a smooth transition from AADL authorization to Blue Cross.
- Expand working Group with Inclusive Education and Facilities to include the perspective of teachers of the blind/visually impaired.
- Create a Master List of all students seen by the Multi-Disciplinary Team (MDT) to inform and support collaboration and an integrated service delivery model; in addition to the MDT team, the master list reflects strategist, DHH and Vision support.
- Physical Therapists complete an Assessment for Transportation to support the Transportation Committee in creating an informed decision in response to exception requests.
- Allocation of resources to ensure a responsive system based on identified need, including specific allocation of Speech Language Services to high equity index schools aligned with EL Strategists supports.
- Develop an Early Learning Speech-Language service delivery model based on Response to Intervention, to meet the needs of schools and families.
- Develop an Early Learning Speech Language Services Guide for schools; development of processes to support speech-language work and decision making.
- Speech Language Services development of resources for universal supports: additional online parent articulation sessions, fluency resources and videos and language strategy videos for parents and teachers.
- Support speech and language in Grades 1 and up to meet system needs in the absence of AHS SLP supports:
  - supporting transition of children from Kindergarten to Grade 1; and
  - professional learning session: Practical Language Strategies Kindergarten to Grade 4, offered to teachers on System PD day.
- Ongoing systematic review of braille support needs for students who use braille and deployment of Braille assistants and Education Assistant – Braille.
- Ongoing review of vision team supports are reflective of system needs and access to strategists, supports and services.

#### Fall 2020 – School Re-Entry

- Develop system guidelines to increase learning opportunities via recording lessons and setting direction on live synchronous sessions.
- Create a one-click export from PowerSchool to support identification of close contacts for positive COVID-19 cases.

## Summary of Financial Results for 2019-20

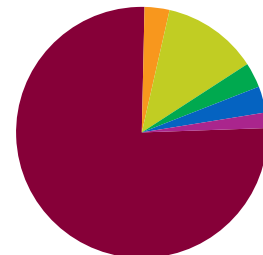
### Financial Results Summary 2019-20

The Calgary Board of Education (CBE) is the public school board in Calgary, Alberta, Canada, and is one of the best public education systems in the world. From Early Childhood Services (ECS) to Grade 12, CBE operates a wide variety of programs and services to support each and every student. Outstanding education depends on making wise decisions about how to invest public resources on behalf of the over 125 000 students. It is an important responsibility. Money spent educating today's youth is one of the most important investments a society can make in its future.

CBE works with students, families, communities, Alberta Education and employees to build positive learning and working environments. The Board of Trustees' policies, CBE Three-Year Education Plan and the direction set by Alberta Education, guide our work.

### Operating Highlights

	2019-20 (\$000s)		2018-19 (\$000s)	
		%		%
<b>Revenues</b>				
Government of Alberta	1,246,391	94%	1,293,529	93%
All Other Revenues	76,619	6%	96,464	7%
	1,323,010	100%	1,389,993	100%
<b>Expenditures</b>				
Instruction: grades 1-12	995,483	75.9%	1,048,639	75.4%
Instruction: ECS	42,012	3.2%	44,354	3.2%
Plant operations and maintenance	161,222	12.3%	164,197	11.8%
Transportation	42,278	3.2%	52,632	3.8%
Board and System Administration	44,383	3.4%	48,054	3.5%
External Services	26,110	2.0%	32,898	2.4%
	1,311,488	100.0%	1,390,774	100.0%
<b>Deficit</b>	11,522		(781)	



The 2019-20 surplus of \$11.5 million is \$15.0 million higher than the prior year deficit of \$3.5 million. Highlights in the year include:

- A decrease in Alberta Education funding as a direct result of the cancellation of in-person learning and redirection of funds towards provincial COVID-19 efforts. The implication is decreased staff to provide instruction and support students as well as cost containment measures system wide to reduce expenditures in all service units.

## Capital Highlights

Total additions to tangible capitals assets were \$79.4 million in 2019-20, which are largely comprised of:

- \$11.4 million in Construction and modular funding from Alberta Infrastructure.
- \$42.3 million for three new schools built by Alberta Infrastructure.
- \$16.3 million in board funded capital activities such as school commissioning, technology infrastructure upgrades, technology hardware purchases.
- \$9.4 million in IMR and CMR capital projects completed at various schools.

## Reserves Highlights

	Reserve balance Sep 1, 2019	Prior Year Adjustment	Adjusted Reserve balance Sep 1, 2019	Fall Update planned transfers from reserves	Actual use of Reserves	Forecasted reserve balance Aug 31, 2020	% of Fall Update Budget expenses
(in \$ thousands)							
<b>Operating reserves</b>							
Unrestricted reserves	24,352	807	25,160	(11,953)	12,387	37,547	
Restricted reserves	(8,204)	-	(8,204)	-	129	(8,075)	
Designated operating funds	6,846		6,846	(6,846)	5,159	12,005	
<b>Total operating reserves</b>	<b>22,994</b>	<b>807</b>	<b>23,802</b>	<b>(18,799)</b>	<b>17,675</b>	<b>41,477</b>	<b>3%</b>
Building reserve	9,019	7,880	16,899	-	489	17,388	
Other capital reserves	6,070	5,079	11,149	(5,478)	5,006	16,155	
Plant, operations and maintenance asset replacement	798		798	-	-	798	
<b>Total capital reserves</b>	<b>15,887</b>	<b>12,959</b>	<b>28,846</b>	<b>(5,478)</b>	<b>5,495</b>	<b>34,342</b>	<b>2%</b>
<b>Total reserves</b>	<b>38,881</b>	<b>13,766</b>	<b>52,648</b>	<b>(24,277)</b>	<b>23,170</b>	<b>75,818</b>	<b>5%</b>

The Fall Update Budget included planned draws of \$18.8 million from operating reserves and \$5.5 million from capital reserves, for a total draw of \$24.3 million. CBE's actual results see a contribution of \$17.7 million to operating reserves and \$5.5 million to capital reserves for a total contribution of \$23.2 million to reserves.

## Financial Position Highlights

As at Aug. 31, 2020 the CBE has an accumulated surplus balance of \$225.0 million (2019 - \$213.3 million), reflecting net financial assets of \$46.5 million and non-financial assets of \$1,341.6 million. Net debt excludes \$1,163.1 million of unearned revenue from Government funding spent on the construction of capital assets. That revenue is recognized and brought into income over the useful life of the related assets.

## Schedule of Program Operations

	2020							2019
	Instruction		Plant Operations and Maintenance	Transportation	Board & System Administration	External Services	TOTAL	TOTAL
	ECS	Grades 1 - 12						
<b>REVENUES</b>								
Alberta Education	45,300	969,789	104,086	36,089	43,144	-	1,198,408	1,245,661
Alberta Infrastructure	-	-	52,103	-	-	-	52,103	44,305
Other - Government of Alberta	-	8	24	-	-	98	130	604
Federal Government and First Nations	-	1,313	-	-	13	762	2,088	2,698
Other Alberta school authorities	-	330	26	-	-	-	356	378
Fees	-	16,026	-	5,110	-	10,376	31,512	43,627
Sales of services and products	432	9,006	655	-	262	13,664	24,019	28,874
Investment income	-	886	-	-	2,168	-	3,054	3,837
Gifts and donations	-	9,209	229	-	-	-	9,438	9,536
Rental of facilities	-	-	1,362	-	364	1,367	3,093	4,211
Fundraising	-	1,722	-	-	-	-	1,722	2,524
Gains on disposal of tangible capital assets	-	-	1,125	-	-	-	1,125	110
Other revenue	-	528	-	-	-	40	568	1,047
<b>TOTAL REVENUES</b>	<b>45,732</b>	<b>1,008,817</b>	<b>169,610</b>	<b>41,199</b>	<b>45,951</b>	<b>26,307</b>	<b>1,327,616</b>	<b>1,387,412</b>
<b>EXPENSES</b>								
Certificated salaries	25,485	623,585	-	-	1,070	6,560	656,700	675,065
Certificated benefits	3,068	139,703	-	-	183	721	143,675	144,981
Non-certificated salaries and wages	9,756	108,710	47,025	923	15,767	10,865	193,046	210,474
Non-certificated benefits	2,528	27,176	11,637	216	3,162	2,549	47,268	49,556
<b>SUB - TOTAL</b>	<b>40,837</b>	<b>899,174</b>	<b>58,662</b>	<b>1,139</b>	<b>20,182</b>	<b>20,695</b>	<b>1,040,689</b>	<b>1,080,076</b>
Services, contracts and supplies	1,175	74,780	48,046	39,586	20,308	2,553	186,448	232,236
Amortization of supported tangible capital assets	-	252	51,953	-	-	-	52,205	43,476
Amortization of unsupported tangible capital assets	-	17,615	6,768	-	3,730	58	28,171	26,943
Supported interest on capital debt	-	-	24	-	-	-	24	52
Unsupported interest on capital debt	-	-	375	-	27	-	402	411
Other interest and finance charges	-	503	-	328	31	314	1,176	863
Other expense	-	3,159	-	1,225	105	2,490	6,979	4,136
<b>TOTAL EXPENSES</b>	<b>42,012</b>	<b>995,483</b>	<b>165,828</b>	<b>42,278</b>	<b>44,383</b>	<b>26,110</b>	<b>1,316,094</b>	<b>1,388,193</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>3,720</b>	<b>13,334</b>	<b>(6,218)</b>	<b>(1,079)</b>	<b>1,568</b>	<b>197</b>	<b>11,522</b>	<b>(781)</b>

More information on the audited financial statements and supplemental Management Discussion and Analysis can be obtained from the office of the Superintendent, Finance/Technology Services at (403) 817-7400. It is also available on the CBE's website under Financial Results 2019-20 at:

<https://www.cbe.ab.ca/about-us/budget-and-finance/Pages/default.aspx>

The provincial roll-up of financial results can be found at:

<https://www.alberta.ca/k-12-education-financial-statements.aspx>



## Budget Summary 2020-21

CBE's values, set out below, guide Administration's approach to the budget:

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

The Budget Report for 2020-21 was prepared in consultation with Trustees and principals, and focused resources on achieving the vision as articulated in the CBE values, the Three-Year Education Plan and guidance from Alberta Education.

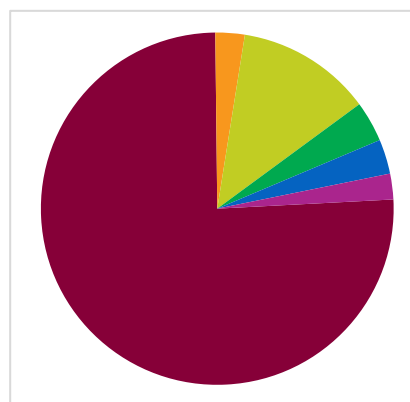
This budget charts a path that aligns with the CBE's values while balancing against available resources.

At the time of budget submission, COVID-19 restrictions were in place. For budget preparation purposes, it was assumed that there will be no continuing impact from the situation on the 2020-21 school year. The budget put forth does not incorporate any potential impacts of COVID-19 on the 2020-21 school year. The CBE maintains modest operating reserves to address, in part, any unanticipated cost arising from COVID-19 or other unanticipated risks. Larger costs, if any, to address health and safety directions related to COVID-19 will be discussed with Alberta Education.

In August 2020, the Federal Government announced the Safe Return to School fund that resulted in \$44.84 million in funding to be used to offset COVID-19 costs within the school board. The CBE continues to work within the funding available to ensure that schools are assisted with COVID-19 mitigation efforts. However, the uncertainty in this evolving environment puts growing pressures on the needs of the jurisdiction resulting in changing total cost estimates for the 2020-21 school year.

### Operating Highlights

	2020-21 (\$000s)	%
<b>Revenues</b>		
Government of Alberta	1,269,476	92%
All Other Revenues	105,542	8%
	1,375,018	100%
<b>Expenditures</b>		
Instruction: grades 1-12	1,042,337	75.7%
Instruction: ECS	37,008	2.7%
Plant operations and maintenance	170,769	12.4%
Transportation	51,427	3.7%
Board and System Administration	43,673	3.2%
External Services	32,522	2.4%
	1,377,735	100.0%
<b>Deficit</b>	(2,717)	



- Revenues from one time funding of \$35 million (in the 2019-20 school year) as well as growing pressures of \$27 million required \$62 million of cost savings to balance the 2020-21 school year budget.
- Several options were identified during the budget process to identify areas where savings could be noted or services could be realigned to funding provided.

### Capital Highlights

- Board funded capital dollars are drawn from Alberta Education grant funding as there is no specific grant from Alberta Education for these acquisitions.
- The board funded capital allocation will be used to support necessary capital acquisitions based on health, safety, legal compliance or future cost savings criteria.
- The capital portion of IMR is expected to continue as planned notwithstanding the repurposing of the operating portion experienced in the 2018-19 fiscal year. In addition, new Capital Maintenance & Renewal (CMR) funding available will be used to cover capital costs for approved capital priority projects.

More information on the Operating Budget 2019-20 is available on the CBE's website at:

<https://www.cbe.ab.ca/about-us/budget-and-finance/Pages/default.aspx>

### Summary of Facility & Capital Plans 2019-20

Calgary has experienced varying levels of population growth over the past decade. Calgary's population has increased by 50 000 persons in the last five years, an average of 12,750 persons per year. The estimated current population is 1 306 700 people (*Calgary and Region Economic Outlook 2020-2025, Fall 2020*). The City of Calgary's Suburban Residential Growth 2019-2023 indicates there were 27 actively developing communities in new suburban areas at various stages of build out.

New school construction is necessary in outlying communities of the city to provide students with equitable access to instructional programs and to comply with the Board of Trustees' Governance Policies. New school construction priorities are approved by the Board of Trustees and these priorities are submitted to the provincial government in accordance with the annual School Capital Plan process.

CBE's Three-Year School Capital Plan 2021-24 was approved on March 10, 2020 by the Board of Trustees and can be found under Supporting Documents on CBE's Website ([www.cbe.ab.ca](http://www.cbe.ab.ca)) > Schools > Building & Modernizing Schools > Criteria for School Capital Planning Priorities or at <https://www.cbe.ab.ca/FormsManuals/Three-Year-School-Capital-Plan.pdf>.

operational  
expectations  
monitoring report

**OE-4: Treatment of Employees**

Monitoring report for the  
school year 2019-2020

Report date:  
November 10, 2020

**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: \_\_\_\_\_  
Christopher Usih, Chief Superintendent

Date: Nov. 2, 2020

**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: \_\_\_\_\_  
Chair, Board of Trustees

Date: \_\_\_\_\_

**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 10, 2017. The Board of Trustees last monitored OE 4 on November 5, 2019. This report includes data available from the 2019-2020 school year and contains evidence to support the following findings:

Policy Statement	Indicator	Finding
4.1	4.1.1	Compliant
4.1	4.1.2	Compliant
4.1	4.1.3	Compliant
4.1	4.1.4	Compliant
4.2	4.2.1	Compliant
4.2	4.2.2	Compliant
4.2	4.2.3	Compliant
4.3	4.3.1	Compliant
4.3	4.3.2	Compliant
4.4	4.4.1	Compliant
4.4	4.4.2	Compliant
4.4	4.4.3	Compliant
4.4	4.4.4	Compliant



## 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 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
-----	--	-----------

It is important to create and maintain a workplace that engages employees and enables them to perform their duties to the best of their ability.

**OE-4: Treatment of Employees**

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. An employee engagement survey will be conducted every two years.	Compliant
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The organization is compliant with this indicator.

*Evidence statement*

CBE conducted an employee engagement survey in February 2019. A new survey is not required until 2021.

2. Improvement will be noted in the bi-annual employee engagement survey on identified areas of focus.	Compliant
--	-----------

The organization is compliant with this indicator.

*Evidence statement*

## OE-4: Treatment of Employees

In 2019, the OE-4 monitoring report shared the outcomes of an Employee Engagement Survey. The survey, administered by Aon, outlined five themes that became evident throughout the survey:

- Trust
- Disconnect between senior leadership and the schools
- A feeling of not being valued
- Managing performance
- Leader support

Each of these themes will be described and then the follow up to the themes outlined.

### Trust

There was a desire in the surveys to ensure follow up to survey responses. This was the result of many surveys that were historically completed without follow through for members. Aon embedded the concern about trust into the other themes, specifically the disconnect between senior leadership and the schools.

### Disconnect between Senior Leadership and the Schools

Those responding to the survey identified the need for consistency, greater visibility in schools and classrooms, input into system initiatives, fewer initiatives so they can be well done, and informed knowledge about the results of programs and initiatives across the CBE.

### A Feeling of Not Being Valued

Participants of the survey identified the general desire to have their contributions to CBE valued and appreciation shown in a timely and sincere manner.

### Managing Performance

Consistency was also identified as desired in performance management throughout the system. Participants expressed a desire for all individuals to have the opportunity for feedback on their work and recognition for stronger performance.

### Leader Support

The survey identified the desire to have leaders in the system who demonstrated strengths in communication, listening, support and inspiring others. All leaders regardless of position should be open to feedback and there should be some way to know what feedback is actioned.



## OE-4: Treatment of Employees

Through the survey conducted in the spring of 2019, Aon, the CBE's survey partner, identified areas of strength such as:

- students were at the heart of the work;
- participants felt like the work they do is important;
- relationships with coworkers, staff and students was considered important and generally viewed as positive;
- a positive work atmosphere created through caring colleagues;
- valuing diversity;
- jobs being a good fit for abilities and experience; and
- actively contributing to a positive culture within the work site.

The survey confirmed that senior leadership is a primary area of opportunity in which improvement is needed.

Although the next survey will not be implemented until 2021, information and data to support compliance with this indicator highlights CBE initiatives in response to the 2019 survey, which could improve outcomes on the 2021 survey.

The first significant action was the implementation of the new School Support Model. This system reorganization:

- moved senior educational leadership closer to schools;
- enhanced opportunities for leaders to support schools; and
- helped ensure that the development of the instructional program better reflected the needs of schools.

Changes were made to the CBE's Administrative Staffing processes to address concerns with respect to decision-making in the selection of principals and assistant principals.

Opportunities were sought to include staff in the development of key initiatives. As an example, over 100 teaching staff were included in the development of new assessment processes to strengthen knowledge and capacity around assessment and to examine effective reporting to parents.

The 2019-2020 school year is a prime example of the efforts to ensure leaders and staff have detailed and timely information regarding significant initiatives and organization within the system. Through the challenges presented by the pandemic, the system worked to ensure staff had timely information and resources support to move students to online learning in the March 2020. In addition, CBE has consistently communicated through several options:

- the ongoing updates regarding COVID-19 pandemic;
- system organizational changes;





**OE-4: Treatment of Employees**

- access to resources; and
- instructions for responding to the ongoing changes in the schools and learning environment.

3. 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
---	-----------

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. All CBE employees have access to the PIF applications through the CBE website. In the 2019-2020 school year, 34 employees were granted and began their PIF leave. Of those who began their PIF, 18 employees were affiliated with the ATA and 16 employees with the SA. The length of PIFs requested and commencing in the 2019-2020 varied from one week to 12 months. Currently, the CBE does not track if other granted leaves (deferred salary or general leaves) are utilized for professional development; however, it is plausible that some are used in this manner.

4. Mechanisms in place that support a safe organizational culture are utilized (such as Harassment, Workplace Violence, and Whistleblower reports).	Compliant
---	-----------

The organization is compliant/non-compliant with this indicator.

*Evidence statement*

The Annual Education Results Report, presented January 1, 2020 confirmed utilization of the mechanisms such as Public Interest Disclosure (Whistleblower Protection). The report identified four (4) disclosures received by the Designate Officer. Three of the disclosures were not acted on and one disclosure was acted on through the Public Interest Disclosure (Whistleblower Protection) policy. In addition AR 4090-Public Interest Disclosure, the Employee Code of Conduct and the Working Relationship Commitment were reported as being shared and discussed by 100% of all supervisors, including principals.



**OE-4: Treatment of Employees**

*Evidence demonstrates all indicators in subsection 1 are in compliance.*

4.2	Establish and implement standards and practices for the recruitment, fair compensation, and retention of highly qualified employees.	Compliant
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The processes involved in hiring new employees and maintaining current employees is critical to support achievement of CBE Results.

The Chief Superintendent interprets:

- *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.

**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
---	-----------

The organization is compliant with this indicator.

*Evidence statement*

At the end of the 2019-2020 school year, 93.37% of continuous employees remained employed with the CBE two years after completing their probation period.



**OE-4: Treatment of Employees**

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*

At the end of the 2019-2020 school year, 100% of school-based principals and assistant principals maintained their designation at their three (3) year anniversary after successfully passing their evaluation.

3. Salaries and benefits are reviewed annually against identified comparators.	Compliant
--	-----------

The organization is compliant with this indicator.

*Evidence statement*

An in-depth review of out-of-scope salaries and benefits took place from 2014-2017. The results of the reviews were presented to the Board of Trustees on April 19, 2016 and June 27, 2017. The CBE has continued to review the salaries and benefits through 2019-2020, using ongoing surveys and other review tools.

***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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## OE-4: Treatment of Employees

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*.

<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"> <li>• respect in the workplace;</li> <li>• conflict of interest; and</li> <li>• responsible use of electronic information resources.</li> </ul>	<p>Compliant</p>
--	------------------

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 which 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
- AR 6024 – Student Records

## OE-4: Treatment of Employees

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.

<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*

For the 2019-2020 school year, there were no grievance arbitrations, board of reference decisions, or findings in a court of law that CBE failed to administer clear personnel rules and procedures for employees.

***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

The Chief Superintendent interprets:

- *Board's approval* to mean a carried motion recorded in the minutes of a meeting of the Board of Trustees.



**OE-4: Treatment of Employees**

- *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 in the fiscal year beginning September 1, 2019 and ending August 31, 2020:

- a) ATA Local Bargaining
  - Mandate presented to the Board – October 29, 2019
  - Dates bargaining commenced – January 30, 2020; February 20, 2020; March 5 & 6, 2020

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*

The Memorandum of Agreement, August 24, 2020, for ATA Local Bargaining was within the parameters of the mandate approved by the Board of Trustees.



**OE-4: Treatment of Employees**

3. Every round of collective bargaining is concluded with the ratification of the new collective agreement by the Board of Trustees	Compliant
---	-----------

The organization is compliant with this indicator.

*Evidence statement*

Ratification of ATA Local Bargaining has occurred and will be reflected in the 2020-2021 Operational Expectation 4 – Treatment of Employees monitoring report.

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, 2019 to August 31, 2020.

***Evidence demonstrates all indicators in subsection 4 are in compliance.***



## OE-4: Treatment of Employees

### GLOSSARY – Developed by the Board of Trustees

Board: The Board of Trustees

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

Monitoring Report: The Board wants to know that its values have driven organizational performance. The Chief Superintendent will present to the Board, for its evaluation, a report that summarized how either compliance has been achieved on Operational Expectations or how reasonable progress has been made in Results. Each monitoring report requires: a re-statement of the full policy, by section; a reasonable interpretation of each section; data sufficient to prove compliance or reasonable progress; and a signed certification from the Chief Superintendent of the status.

Reasonable Interpretation: Once the Board has stated its values in policy, the Chief Superintendent is required to “interpret” policy values, saying back to the Board, “here is what the Board’s value means to me.” The Board then judges whether this interpretation is reasonable. In other words, does the Chief Superintendent “get it?” This reasonable interpretation is the first step required in monitoring compliance on Operational Expectations and monitoring reasonable progress on Results.

Compliance: Evidence or data that allow the Board to judge whether the Chief Superintendent has met the standard set in the Operational Expectations values.

Non-compliance: In gathering evidence and data to prove to the Board that its Operational Expectations values have been adhered to, there may be areas where the standards were not met. The policy or subsection of the policy would be found to be “non-compliant.” The Chief Superintendent would identify the capacity-building needed to come into compliance and the Board would schedule this section of policy for re-monitoring.





**report to  
Board of Trustees**

**Proposed Amendments to Board Procedures Committee  
Terms of Reference**

Date	November 24, 2020
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Patricia Minor, Corporate Secretary
Purpose	Decision
Governance Policy Reference	GC-5: Board Committees GC-5E: Board Committees Terms of Reference

## 1 | Recommendation

---

It is recommended:

- THAT the Board of Trustees approves the amendments to GC-5E: Board Committees – Board Procedures Committee Terms of Reference, Attachment I to this report.

## 2 | Background

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The Board of Trustees formed the Board Procedures Committee and approved the Terms of Reference on June 25, 2019. The Terms of Reference indicated the work of the Committee is anticipated to be completed by December 31, 2020.

The Board of Trustees believes there is additional work for the Committee to undertake on behalf of the Board and therefore revisions to the Terms of Reference are before the Board for consideration.



### 3 | Consideration

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The Board of Trustees consider the amendment to the Board Procedures Committee Terms of Reference.

Attachment I: Proposed Amendments to the Terms of Reference for the Board Procedures Committee

**GOVERNANCE CULTURE**  
**GC-5E: Board Committees**

**Monitoring Method:** Board Self-assessment  
**Monitoring Frequency:** Annually

**7. Board Procedures Committee**

**a. Purpose/Charge:**

- To review Board of Trustees' *Board Meeting Procedures* and Board Governance Culture policies in light of best practices and the principles of openness and transparency. Areas to examine would include but not be limited to:
  - Compliance with the *Education Act*
  - ~~Trustee Agenda Requests~~
  - ~~Trustee Inquiries~~
  - ~~Board Bylaws~~ Governance Culture policies
- To provide recommendations to the Board of Trustees related to how the *Board Meeting Procedures* can be improved.

**b. Membership:**

- Three trustees. The Committee Chair shall be a trustee appointed by the Board of Trustees; and
- Corporate Secretary, or delegate

**c. Reporting Schedule:**

The Committee will provide a full report and recommendations to the Board of Trustees by ~~June 30~~ December 31, 2021~~0~~. Prior to presentation, the Committee will work with the Corporate Secretary to ensure that the recommendations are in compliance with the *Education Act* and Board Policies.

**d. Term:**

This is an ad hoc Committee, with an anticipated expiry date of ~~June 30~~ December 31, 2021~~0~~. The appointment of the Committee members will expire upon completion of the Committee's final report to the Board of Trustees.

**e. Authority Over District Resources:**

None.

Adopted:

**report to  
Board of Trustees**

**EducationMatters Financial Statements as at September 30, 2020**

Date	November 24, 2020
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Patricia Minor Corporate Secretary
Purpose	Information
Originator	Monica Bryan, Director, Finance and Administration, EducationMatters
Governance Policy Reference	Governance Culture GC-3: Board Job Description

**1 | Recommendation**

---

The financial report for EducationMatters is provided for Board information.

**2 | Background**

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The Board of Trustees has requested quarterly reporting from EducationMatters. The attached report is provided in response to this request.

Appendix I: Education Matters Financial Statements as at September 30, 2020



To the Calgary Board of Education Trustees

EducationMatters is pleased to share its September 30, 2020 unaudited internal financial report (the “Report”) with you.

During the report period, EducationMatters provided almost \$138,000 in enhancement grants to twenty-one recipients including schools and departments. Examples of the initiatives funded include:

- Discovering Choices Graduation Support;
- Intensive Dance Development;
- Literacy/Math Resources;
- Lord Beaverbrook High School ALP Construction class;
- Off-Campus Educational Opportunities;
- Program Fees for Students;
- Technology Access for Ongoing Learning;
- Young Masters program

In addition to the distributed grants, EducationMatters distributed 296 student award payments totalling \$427,000, which help students experience success in their further educational pursuits.

EducationMatters’ management (“Management”) has prepared the Report to the Trustees based on its internal reports and accounting records. While Management has used its best estimates in preparing the Report, please be advised that the Report has not been audited or reviewed nor have notes to the statements been prepared. Other readers may require additional information in order to rely on the Report for their own purposes.

The Report contains the following special purpose financial statements and other information:

- Unaudited Statement of Financial Position as at September 30, 2020 and audited December 31, 2019
- Unaudited Statement of Operations for the period ended September 30, 2020 and audited comparative for the year ended December 31, 2019
- Unaudited Operating Budget Comparison to September 30, 2020
- Statement of EducationMatters Funds Established as at September 30, 2020
- Statement of Grants Awarded for the year to date September 30, 2020
- A discussion of some of the amounts and transactions summarized in the statements

Respectfully submitted,

Monica Bryan - Director, Finance & Administration, EducationMatters  
Marilyn Field - Executive Director, EducationMatters  
Steve Aubin - Treasurer, Board of Governors, EducationMatters

**EducationMatters**  
**Statement of Financial Position**

As at September 30 2020

\$'000

(unaudited)

	<b>As At Sept 30/20</b>	<b>As At Dec 31/19</b>
<b>ASSETS</b>	<u>(unaudited)</u>	<u>(audited)</u>
Cash and cash equivalents	175	230
Investments	8,773	7,939
Accounts receivable	2	5
Prepaid expenses	-	-
Capital assets	-	4
Total assets	<u>8,950</u>	<u>8,178</u>
<b>LIABILITIES</b>		
Accounts payable	64	35
Deferred Contributions	401	401
Total liabilities	<u>465</u>	<u>436</u>
<b>FUND BALANCES</b>		
Endowment funds	6,381	6,117
Flow through funds	990	779
Operating funds	1,114	846
Total fund balances	<u>8,485</u>	<u>7,742</u>
Total liabilities and fund balances	<u>8,950</u>	<u>8,178</u>

**EducationMatters**  
**Statement of Operations**  
Year to Date to September 30 2020  
\$'000

(unaudited)

(audited)

	<u>Endowment</u>	<u>Flow-Thru</u>	<u>Operating</u>	<u>Total</u>	<u>Dec 31/19</u>
	\$	\$	\$	\$	\$
<b>REVENUES</b>					
Contributions	54	654	29	737	1,547
CBE grants			600	600	640
Gains/losses on investments	395		43	438	912
Interest & fees			63	63	82
Total revenue	449	654	735	1,838	3,181
<b>GRANTS</b>					
Grants issued	121	444		565	1,597
<b>EXPENSES</b>					
Salaries & benefits			318	318	553
Consulting & professional fees			33	33	45
Administrative expenses	63		116	179	244
Advertising & communications					10
Total expenses	63		467	530	852
<b>FUND BALANCES</b>					
Change during the period	265	210	268	743	733
Beginning balance	6,116	779	847	7,742	7,010
Balance, end of period	6,381	989	1,115	8,485	7,743

Total contributions since inception (\$'000):

2020 YTD	737
2019	1,547
2018	1,618
2017	1,847
2016	1,662
2015	1,266
2014	1,903
2013	1,244
2012	2,279
2011	1,288
2010	862
2009	733
2008	1,197
2007	641
2006	865
2005	786
2004	612
2003	356
	<u>21,443</u>

**EducationMatters**  
**Operating Budget Comparison**  
**Year-to-Date Sept 30, 2020**  
**\$'000**

	<b>2020 BUDGET</b>	<b>30 Sept Actual</b> <small>(unaudited)</small>
	\$	\$
Operating Expenses by function:		
Salaries and Employee Benefits	574	318
Events	-	-
Fund Development & Communications	26	8
Organizational Administration	193	104
Total Expenses	793	430



**EducationMatters  
Funds Established  
as at September 30, 2020**

	<b>Fund Balance \$</b>
<b>Flow Thru Funds (Grants):</b>	
Beverley Hubert Global Citizenship Fund	95
Calgary Flames Ambassadors Supports for Kids with the Gift of Dyslexia Fund	10
Civil Society & Citizenship Flow Thru Fund	127
Cornerstone Flow Thru Fund, Enhancing Education for Economically Disadvantaged Students	1,623
Educational Enhancement Supports for Financial Need Students Fund	43,092
Fuel for School Program Flow Thru Fund	11,434
Integro Legacy Fund	91,464
Mawer Investment Management Literacy Flow Thru Fund	1,903
Mobility Quotient Fund (FT)	23,750
Public Education Enhancement Flow Thru Fund (Designated)	122,105
Public Education Enhancement Flow Thru Fund	21,857
Schools Helping Schools Flow Thru Fund	1567
Willow Park School Program Enhancement Fund	33
<b>Total Flow Through Funds (Grants)</b>	<b>\$319,060</b>

**Fund  
Balance  
\$**

**Endowment Funds (Grants):**

Athletics Endowment Fund, Helping Students in Need	51,173
Bob Bannerman Memorial Fund	16,001
Beverly Hubert Global Citizenship Fund	24,648
Beyond Your Backyard Opportunities Fund	11,381
Career Pathways Field of Interest Endowment Fund	87,033
Christine M. Fielding Memorial Endowment Fund	70,831
Civil Society & Citizenship Education Endowment Fund	24,582
ConocoPhillips World Schools Debate Development Endowment Fund	60,221
Cornerstone Endowment Fund, Enhancing Education for Economically Disadvantaged	83,763
Creagh Family Fund	35,375
Dr. Brendan Croskery Aboriginal Culture Fund	43,648
EducationMatters Admin Endowment Fund	51,530
Enhancing Education for Students with Special Needs Endowment Fund	38,711
Enhancing ESL Education Endowment Fund	58,627
Future Leaders Endowment Fund	46,838
Georgie C Higgins Junior High Memorial School Fund	17,571
Georgie C Higgins Investment Fund for Lester B Pearson High School	17,740
Governors' Endowment Fund	11,069
Jason and Jane Louie Memorial Fund	8,533
Kaiti Perras Love of Dance Memorial Fund	130,334
Lehew-Wyman Family Endowment Fund	69,261
M.P. Hess Fund	10,995
Margaret and Bill Whelan Endowment Fund	128,608
Mary Nelson Memorial Fund	69,037
Mawer Investment Management Literacy Fund	61,300
McGill University Faculty of Agricultural and Environmental Sciences Fund	7,719
Public Education Enhancement Endowment Fund	351,698
Public Education Enhancement Endowment Fund (Designated)	42
Schools Helping Schools Fund	48,316
Southland Transportation Career Pathways Endowment Fund	8,288
Sunnyside School Endowment Fund	30,194
Supports for Students Born with Fetal Alcohol Spectrum Disorder Fund	41,644
TEAM Leadership Lord Beaverbrook HS Endowment Fund	7,607
Terry Wright Endowment Fund	8,406
Tiberious Publishing Program Fund	16,222
Tyler Zeer Endowment Fund	36,151
William Reid School Endowment Fund	21,714
Youth Mentorship Endowment Fund	10,672

**Total Endowment Funds (grant availability capped @ 4.5% per annum) \$1,817,483**

**EducationMatters  
Funds Established  
as at September 30, 2020**

	<b>Fund Balance \$</b>
<b>Flow Thru Funds (Student Awards)</b>	
Aboriginal Students Award Fund	2,986
Big Brothers Big Sisters Society of Calgary and Area Award Fund	823
Breakthrough Opportunity Bursary Fund	27,000
Calgary Bridge Foundation for Youth Student Awards Fund	2,500
Calgary Entrepreneur Organization (CEO)	625
CBE Staff Association Scholarship Fund	4,000
City of Calgary Degree Granting Scholarship Fund	22,100
City of Calgary Post Secondary Scholarships	13,603
CTS Scholarship Flow Through Fund	4,000
David James Anderson Memorial Award Fund	356
EducationMatters Scholarship Flow Thru Fund	59,620
Eimer Scholarship Fund for Health Care at the Calgary Foundation	13,000
EllisDon Student Award Fund	4,423
ENMAX Scholarship Fund	31,969
Everett and Mitchell Code Scholarship	15,054
Fogolar Furlan di Calgary Italian Award	12,215
Forest Lawn Resiliency Scholarship Fund	6,080
Future Leaders Flow Thru Scholarship Fund	958
Green & Gold Flow Thru Scholarship Fund	8,310
Haworth & Heritage Bus Interiors Architecture/Interior Design Scholarship Fund	4,157
Henry Wise Wood Warriors Legacy Flow Thru Fund	281
Henry Wise Wood Class of 1970 Scholarship Fund	95
Hopewell Scholarship Fund	9
Integro Legacy Scholarship Fund	3,455
Ivy & Len Freeston Student Award Flow Thru Fund	451
Jim Hoeppner Award	20
Juno Beach Parents' Society Scholarship	14,201
Kermet Archibald & Jacoba Van Den Brink Memorial Scholarship at the Cgy Found	117,590
Lauber Student Award	6,740
Laurie Sommerville Scholarship Award Fund	33,276
Louise Dean High School Awards	8,668
The Marguerite Patricia P. Bannister Scholarship Fund at the Calgary Foundation	203,389
Maureen Langston Memorial Fund	4,400
Nickolas Paswisty Memorial Bursary	1,909
Pay It Forward Fund	4,485
Queen Elizabeth Deaf and Hard of Hearing Scholarship and Program Enhancement Fund	14,176
R.M. (Mac) Dobson Creative Writing Scholarship	872
Richard Dunn Music Scholarship Fund	2,035
Southland Transportation Scholarship Flow Thru Fund	8,540
Tenaris Merit Awards	3,000
Thorner/Johnston/DiMarzo Family Bursary	10,500
Tom Inkster Memorial Scholarship Fund	1,042
Verna Hart Toole Legacy Award Fund	435
<b>Total Flow Thru Funds (Student Awards)</b>	<b>\$673,348</b>

	<b>Fund Balance \$</b>
<b>Endowment Funds (Student Awards):</b>	
Aaron, Harben Vocal Music Prize Fund	14,078
Aaron Family Scholarship Fund	15,762
Aberhart Alumni Scholarship Fund	86,496
Accomplished Angels Student Award Fund	1,136,925
Ann Strand Memorial Awards Fund	9,334
Anthony Ward Memorial Fund	4,708
Archie McKillop Student Award Endowment Fund	107,448
Arrata Family Award for New Canadians	49,196
Avis Hibbard Bursary	1,476
Benjamin (Ben) Albert Legacy Fund	329,305
Bennett Jones Scholarship Fund	11,653
Big Brothers Big Sisters Society of Calgary and Area Award Fund	19,561
Bob Clarke Memorial Scholarship	2,476
Bruce Leidl Composition Award Fund	15,602
Carolyn Baxter Memorial Award Fund	10,508
CNIB Memorial Scholarship Fund	4,138
Claire Poppit Award	7,048
Colonel Walker Community School 1950 to 1965 Alumni Award	16,742
David E. Mitchell Award	58,167
David James Anderson Memorial Award Fund	15,627
Doris Donald Memorial Bursary in Fine Arts	614
Douglas Norton Scholarship	2,782
Dr. Gordon Higgins Student Award Fund	30,879
Drs. Harry & Martha Cohen Prize Fund	11,051
Dustin Peers Memorial Visual Arts Award	231,404
Edith Berger Memorial Scholarship Fund	26,226
EducationMatters Endowed Scholarship Fund	30,604
E.F. Coste Scholarship	4,778
E. George Brigden Memorial Scholarship	3,486
Emily Sharpe Memorial Scholarship Fund	377,385
Emmalee Cherweniuk Award Fund	14,828
Ena Paul Memorial Award	4,785
Everett and Mitchell Code Scholarship	2,479
F. Margaret Milligan Scholarship	126
Frank L. Woodman Scholarship	2,462
Frank Whipple Memorial Bursary	5,979
Future Leaders Scholarship Endowment Fund	30,135
Gary Weimann Award for Community Service	26,690
George Morley Memorial Scholarship	11,893
Green & Gold Endowment Scholarship Fund	199,529
Hal Winlaw Health & Nutrition Legacy Award Fund	24,323
Haworth & Heritage Business Interiors Architecture/Interior Design Scholarship Fund	36,315
H.D. Cartwright Memorial Award	12,750
Henry Wise Wood Warriors Legacy Endowment Scholarship Fund	62,508
Hugh Robertson Science Award Fund	27,859
Ivy & Len Freeston Student Award Endowment Fund	20,267
James Fowler School Award Fund	17,100
Jennifer Ellen Shepherd Memorial Award Endowment Fund	90,341
Jennifer Eyton Memorial Trust Fund	3,326
Joan Ethier Women in Science Scholarship	436,608
Joanne Mugford Memorial Art Award	9,196
Job's Daughters International Scholarship	5,468

	<b>Fund Balance</b>
	<b>\$</b>
<b>Endowment Funds (Student Awards) cont'd:</b>	
John Bancroft Memorial Award	15,386
Keith Carswell Memorial Scholarship	10,731
Keith Yu Memorial Scholarship Fund	31,740
Laine McLeod Memorial Scholarship	7,533
Langevin School Bursary	29,091
Lana Hanson Memorial Scholarship Fund	6,321
Lawrence Parker Memorial Scholarship	8,545
Marjorie Taylor Memorial Scholarship Fund	71,736
Marnie Whitehead Memorial Scholarship	2,021
Marofke Family Aberhart Music Scholarship	62,975
Mary Belkin Memorial Scholarship Fund	31,926
Maurice A Spring (Vocational) Scholarship	2,322
MW & JR Tebo Memorial Journalism Fund	21,767
Pamela Jane Hardy Memorial Award Fund	66,123
Queen Elizabeth Deaf and Hard of Hearing Scholarship and Program Enhancement Fund	85,963
Richard D. Tingle Student Award Fund	37,186
Rick Theriault Outstanding Athletic Contribution Award Fund	23,365
Ross Glen Scholarship Fund	51,357
Ruth Ursula Leipziger Scholarship Fund	34,378
Shawn Whitney Memorial Award Fund	16,731
Sir Winston Churchill Enterprise & Innovation Scholarship	8,382
Southland Transportation Scholarship Endowment Fund	8,418
Steven Irving Memorial Music Scholarship	41,241
Susy Devlin Memorial Award Fund	34,170
Teens Against Drinking & Driving (TADD) Scholarship	7,170
Thomas Moore Memorial Bursary Fund	19,792
Thomas Walter Morrish Memorial Scholarship	8,696
Trades Related Career Pathways Student Award	93,427
Viscount Bennett Band Parents Association Award Fund	13,602
William Keir MacGougan Memorial Bursary	31,451
<b>Total Endowment Funds (scholarship availability capped @ 4.5% per annum)</b>	<b>\$4,563,972</b>

**EducationMatters**  
**Statement of Grants & Scholarships Awarded**  
**Year-to-Date September 30, 2020**

	\$
Battalion Park School - Books for the School	188
CBE - Safety Credentials for Students	19,000
CBE - Technology Access for Ongoing Learning	40,079
Children's Village School - Off-Campus Educational Opportunities (Bow Habitat Station)	652
Crescent Heights High School - CBE Rap Battle	608
Discovering Choices Outreach (Downtown) - 2019/2020 Graduation	22,000
Ernest Morrow School - Off-Campus Educational Opportunities (ALP Construction class)	2,800
Forest Lawn High School - Area of Greatest Need and Athletic Fees & Equipment	9,500
Forest Lawn High School - Intensive Dance Development	5,803
Griffith Woods School - Young Masters Program	405
Highwood School - Student Learning Resources	94
Jack James High School - Young Masters Program	202
Keeler School - Off-Campus Educational Opportunities (CSSI Therapy Swimming)	1,214
Lord Beaverbrook High School - ALP Construction Class	15,480
Louis Riel School - Literacy/Math Resources and Basic Supplies	2,000
Louise Dean School - Emergency Supports	950
Manmeet Singh Bhullar School - Young Masters Program	756
McKenzie Lake School - Young Masters Program	405
Nickle School - Paul Davis Presentation	1,365
Piitoayis Family School - Elder Honoraria	500
Piitoayis Family School - Literacy Supports, Young Writer's Workshop & Other Supports	4,750
Pineridge School - Off-Campus Educational Opportunities (Ski & Snowboard Lessons at WinSport)	4,024
Rosemont School - Projector Purchase	950
Terry Fox School - Off-Campus Educational Opportunities (Cross Country Ski Trip)	2,500
Thomas B. Riley School - Program Fees for Students	1,618
<b>Total 2020 YTD Program Grants</b>	<b>\$ 137,843</b>
<b>Total 2020 YTD Scholarships</b>	<b>\$ 426,416</b>
<b>Total 2020 YTD Grants &amp; Scholarships</b>	<b>\$ 564,259</b>
<b>Total Grants since Inception</b>	<b>\$11,600,000</b>
<b>Total Scholarships since Inception</b>	<b>\$ 4,400,000</b>

**EducationMatters**  
**Discussion of Financial Position and Results of Operations**

***Statement of Financial Position***

As a result of CBE and EducationMatters having different fiscal years, a portion of our operating grant contributions are deferred each year end to reflect the fiscal year for which we have received operating funds.

In September, 2020 we deferred \$400,000 of CBE operating contributions received in 2020 that relate to our fiscal year 2021. This amount is reflected in the financial statements at September 30, 2020, as provided in this report.

Capital assets consist primarily of office equipment.

***Statement of Operations***

In the wake of COVID-19 and further instability in the community and financial markets, fundraising will be challenging as we continue to seek support to enhance student education in 2020 and beyond. EducationMatters remains vigilant and will use all resources in the most efficient and effective ways possible. Year-to-date fund development achievements are in line with goals.

In accordance with best practices for not-for-profit or charitable organizations, donations are recognized only when they are received and not accrued as promises receivable.

***Operating Budget Comparison***

Expenditures reported include only cash expenses for budget comparison purposes.

***Funds Established and Grants Awarded***

Our report on Funds Established and their balances to September 30, 2020 reflect both realized and unrealized gains on funds. For the long term, EducationMatters expects steady growth of its investments.

Grants and scholarships at over \$550,000 issued year-to-date (September 30, 2020), continue to provide a significant contribution, supporting Calgary Board of Education students.

# report to Board of Trustees

## Fourth Quarter Budget Variance Report for the 2019-20 Budget

Date	November 24, 2020
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Christopher Usih, 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
Resource Person(s)	Ed Sutlic, Director, Corporate Finance Tanya Scanga, Manager, Corporate Planning and Reporting

### 1 | Recommendation

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This report is provided for the information of the Board. No decision is required.

### 2 | Issue

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Operational Expectations OE-5: Financial Planning requires that quarterly variance reports are prepared and explanations provided for variances in excess of 1% and \$500,000. This report serves as the fourth quarter report for the 2019-20 fiscal year.





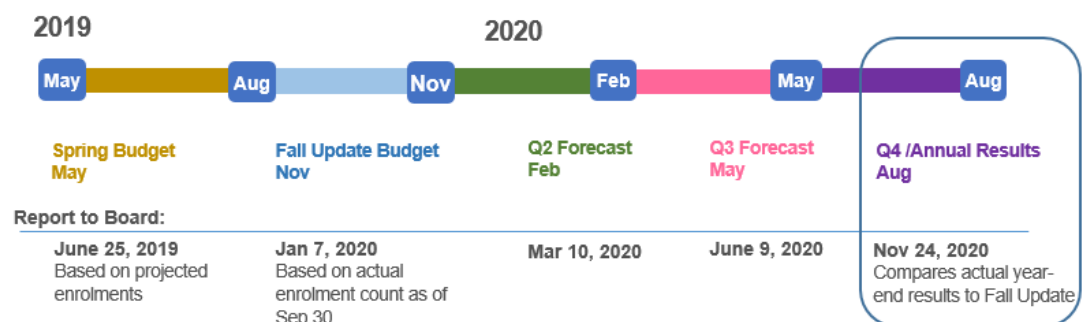
### 3 | Background

Quarterly and annual reports presented to the Board of Trustees provide updates on the results of operations. This report compares 2019-20 actual results to the 2019-20 Fall Update Budget to meet 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: Impact of COVID-19 school closures

### 4 | Analysis



The Fall Update Budget reports budgetary impacts due to changes in actual student enrollment from estimates made during the Spring Budget. The Fall Update Budget is the comparator for all subsequent quarterly variance reports based on current year forecasted changes. For this fourth quarter report, variances are based on actual 2019-20 financial results.

Attachment I summarizes the actual activity for the year compared with budgeted revenues and expenses, reserve transfers and capital transactions. Explanations are provided for variances above 1% and \$500,000 of reported line items in accordance with Operational Expectations OE-5.

#### Operating deficit

CBE's surplus for the year is \$11.5 million (0.8% of total Fall Update Budget expenditures), which is a favorable variance of \$45.8 million from the budgeted deficit of \$34.3 million. This variance is comprised of a number of factors that are outlined in this report.

Overall revenues are lower than budgeted by \$18.7 million, and expenses have decreased by \$64.5 million. The primary factor in this decline of revenues and expenses, is the cancellation of in-person learning in schools due to COVID-19 offset by several operational changes.

Please refer to Attachment V for the impact of COVID-19 on CBE's operations.

Refer to "Line Item Analysis" for further details. Spending by schools and service units is provided in Attachment II with explanations of significant variances from the Fall Update Budget.

## Capital activities

CBE's actual board funded capital expenditures are \$15.4 million, which is a decrease of \$7.4 million from the budgeted expenditures of \$22.8 million. This decrease is directly attributed to delays in spending as a result of the COVID 19 cancelation of in-person learning and additional purposeful slower spending to offset unplanned current and future costs.

During 2019-20, CBE also completed the sale of its Erlton property to the City of Calgary for \$1.1M. In accordance with Alberta Education's guidance, \$0.9 million (81.58% of total proceeds) were transferred to capital reserves.

The 2019-20 fourth quarter capital budget report in Attachment IV highlights significant variances from the Fall Update Budget.

## Use of reserves and balancing

The Fall Update Budget included planned draws of \$18.8 million from operating reserves and \$5.5 million from capital reserves, for a total draw of \$24.3 million. CBE's actual results see a contribution of \$17.7 million to operating reserves and \$5.5 million to capital reserves for a total contribution of \$23.2 million to reserves.

The 2019-20 fourth quarter reserves balance of \$75.8 million (see Attachment III). Current anticipated reserve levels are approximately ten days of operations. This is a significant positive increase from the Fall Update Budget forecast.

Alberta Education suggests maintaining operating reserves between 3% to 5% of total expenditures. CBE's forecasted ending operating reserve balance of \$41.5 million is 3% of total expenditures.

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

## Line Item Analysis

The following summarizes individual line item changes in the financial results (see Attachment I for details).

### Revenues

(in \$ thousands)	
Actual 2019-20 revenues	1,327,614
Fall Update Budget revenues	1,346,273
<b>Variance Favourable / (Unfavourable)</b>	<b>(18,659)</b>

Significant contributions to this decrease in revenues include:

- Unfavourable variance of \$4.5 million in *Government of Alberta* funding resulting from the net impact of:
  - \$21.1 million reduction in provincial funding to reflect the reduced service requirements due to COVID-19 cancelation of in-person learning further identified as \$16.6 million of base funding and \$4.5 million in transportation funding offset by expense reductions (see Attachment V);

- \$2.0 million in lower ATRF grants reflecting a decrease in the current service cost and is offset with a favourable variance in *Certified salaries, wages and benefits*;
  - \$8.0 million decrease in IMR revenue which was offset with a favorable variance in *Supplies, services and contracts, within Transportation costs and All Other Expenses*;
  - Offset by \$0.7 million decrease due to enrolment changes;
  - The decreases in revenue were offset by the following:
    - \$7.1 million in Alberta Infrastructure revenue with an offsetting variance in *All Other Expenses*;
    - \$15 million increase in IMR funding, recognized and distributed to Schools and Transportation; and
    - \$3.8 million increase in differential cost funding based on updated enrolment figures.
- Unfavourable variance of \$0.9 million in *Federal Government and First Nations*
    - \$1.1 million due to the elimination of the LINC program; and
    - Offset by a \$0.2 million increase in funding for First Nations support.
  - Favourable variance of \$3.7 million in *Other sales and services* revenue due to funds raised by schools through sales which are inherently variable and subject to school specific circumstances.
  - Unfavourable variance of \$17.6 million in *Fees revenue* due to lower fees generated resulting from COVID-19 cancelation of in-person learning:
    - \$10.6 million reduction in school fees which are inherently variable and subject to school specific circumstances with an offsetting favorable variance in *Services, Contracts and Supplies*;
    - \$4.7 million reduction in lunch supervision program fees; and
    - \$2.3 million decrease in transportation fees.
  - Favourable variance in *All other* revenue of \$1.0 million primarily due to:
    - \$0.9 million gain on sale of Erlton property;
    - \$1.2 million increase in gifts and donations which are inherently variable depending on school specific circumstances; and
    - Offset by \$1.1 million decrease in rentals and lease revenue as a result of the COVID-19 cancelation of in-person learning.

## Expenses

(in \$ thousands)	
Actuals 2019-20 expenses	1,316,093
Fall Update Budget expenses	1,380,550
<b>Variance Favourable / (Unfavourable)</b>	<b>64,457</b>

Significant contributions to this decrease in expenses is related to:

- Favourable variance of \$14.7 million in *Certificated salaries, wages and benefits* is due to:
  - \$9.0 million favorable variance due to staffing decisions made to offset reductions in *Government of Alberta* funding;
  - \$0.7 million favorable variance from unused benefits due to the COVID-19 related cancelation of in-person learning;
  - \$1.5 million favorable variance from lower Professional Improvement Fellowship (PIF) costs due to COVID-19;

- \$2.0 million favorable variance from a reduction in ATRF expenses reflecting a decrease in the current service cost and offset by a corresponding decrease in *Government of Alberta* revenues;
  - \$2.7 million favorable variance from the redeployment of teachers;\*and
  - Offset by an unfavorable variance of \$1.2 million from an increase of full year temporary teachers due to COVID-19 related impacts.
- Favourable variance of \$23.0 million in *Non-certificated salaries, wages and benefits* is due to:
    - \$8.0 million reduction due to temporary lay-offs of 110 FTE school-based support staff and 45 FTE lunch supervision staff, to match the decrease in *Government of Alberta* funding;
    - \$2.8 million favorable variance resulting from unused benefits due to the COVID-19 related cancelation of in-person learning;
    - \$3.1 million favorable variance from lower than budgeted average salaries;
    - \$3.4 million favorable variance due to controls to monitor financial prudence and spending freezes;
    - \$0.9 million favorable variance due to the elimination of LINC program and related costs. This is offset by an unfavourable variance in *Federal Government and First Nations* revenues;
    - \$5.4 million favorable from the redeployment of non-certificated staff;\*and
    - Offset by \$0.6 million from the redeployment of resources from support staff to increase support with *Services, Contracts and supplies* for the Program Unit Funding (PUF) program.
- Favourable variance of \$36.0 million in *Services, contracts and supplies* is mainly the net impact of:
    - Favourable variance of \$51.2 million, which includes:
      - \$7.8 million reduction in student transportation expenses due to reduced service caused by the COVID-19 related cancelation of in-person learning offset by a reduction in *Government of Alberta* revenue;
      - \$6.0 million decrease in school-based supplies expenditures to match the corresponding decrease in provincial funding;
      - \$5.2 million utility savings;
      - \$20.6 million due to reduced schools activities which are inherently variable and subject to school specific circumstances and COVID-19 impacts;
      - \$8.7 million due to deferrals in service unit spending resulting from delaying projects and reducing professional services;
      - \$1.2 million due to retired software costs savings; and
      - \$1.7 million due to savings in bus provisions not required for new system classes.
    - Offset by an unfavourable variance of \$15.4 million, which includes:
      - \$1.1 million for the purchase of COVID-19 related supplies;
      - \$3.6 million due to expenditures planned for completion in 2018-19 but carried into 2019-20. These carry forward expenditures were board approved;
      - \$1.8 million related to the implementation of accounting policy to recognize the liability for contaminated sites;
      - \$0.6 million related to accelerating school maintenance work due to lower school occupancy;
      - \$7.1 million due to the redeployment of supplies to staff\*; and
      - \$1.0 million as result of an increase of tax-receipted donations transferred to schools. This is offset by a favourable variance in all other revenues.

- Unfavourable variance of \$9.2 million in *All other expenses* is due to :
  - \$2.1 million increase in waiver expenses for transportation and noon-supervision fees. This correlates with overall reduction of these services due to COVID-19 impacts; and
  - \$7.1 million increase in Amortization with offsetting revenue in *Government of Alberta*.

\* Redeployment of resources between supplies and services and staffing is a common practice during the year as schools re-allocate their budgets to accommodate for student needs.

## 5 | Conclusion

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This report represents information to the Board of Trustees in connection with Operational Expectations OE-5: Financial Planning.

The CBE will continue to practice careful financial decision making and scrutinize operations to identify areas where budget balancing measures may be implemented while minimizing the impact on student learning.

The CBE will maintain focus on our core values of: students come first, learning is our central purpose and public education serves the common good.



CHRISTOPHER USIH  
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 : Impact of COVID-19 school closures

### GLOSSARY – Developed by the Board of Trustees

Board: Board of Trustees

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

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

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

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

## Attachment I: Fourth quarter budget variance report

**CALGARY BOARD OF EDUCATION**  
**Fourth Quarter Budget Variance Report**

Description	2019-20 Fall Update Budget <sup>(A)</sup>	For the year ended Aug 31, 2020	Variance Favourable/ (Unfavourable)	
	(in \$ thousands)		%	
<b>Revenues</b>				
Government of Alberta	1,255,521	<b>1,250,997</b>	(4,524)	(0%)
Federal Government and First Nations	2,990	<b>2,088</b>	(902)	(30%)
Other sales and services	20,298	<b>24,019</b>	3,721	18%
Fees	49,157	<b>31,512</b>	(17,645)	(36%)
Investment income	3,401	<b>3,054</b>	(347)	(10%)
All other	14,907	<b>15,946</b>	1,039	7%
<b>Total revenues</b>	<b>1,346,273</b>	<b>1,327,614</b>	(18,659)	(1%)
<b>Expenses</b>				
Certificated salaries, wages and benefits	815,071	<b>800,384</b>	14,687	2%
Non-certificated salaries, wages and benefits	263,335	<b>240,303</b>	23,033	9%
Services, contracts and supplies	222,445	<b>186,448</b>	35,998	16%
Amortization	73,219	<b>80,376</b>	(7,157)	(10%)
Interest	1,598	<b>1,602</b>	(4)	(0%)
All other	4,881	<b>6,980</b>	(2,100)	(43%)
<b>Total expenses</b>	<b>1,380,550</b>	<b>1,316,093</b>	64,457	5%
<b>Annual surplus / (deficit)</b>	<b>(34,277)</b>	<b>11,522</b>	45,798	134%
Transfer from to operating reserves	18,799	<b>(17,675)</b>	(36,474)	(194%)
Transfer to endowment fund	-	<b>(242)</b>	(242)	
<b>Net transfer from operating reserves</b>	<b>18,799</b>	<b>(17,917)</b>	(36,716)	(195%)
<b>Add/(deduct) capital items paid by operating funds</b>				
Capital assets acquired	(18,161)	<b>(16,280)</b>	1,880	10%
Board funded amortization	28,161	<b>28,171</b>	10	0%
Transfer from / (to) capital reserves	5,478	<b>(5,495)</b>	(10,973)	(200%)
	<b>15,478</b>	<b>6,395</b>	(9,083)	(59%)
<b>Net operating surplus / (deficit)</b>	<b>-</b>	<b>-</b>	-	-

<sup>(A)</sup> Approved by the Board of Trustees on January 7, 2020.

Attachment II: Spending by schools and service units

	Fall Budget 2019-20 FTE	Salaries & Benefits	Supplies & Services	Other*	Actuals 2019-20	Fall Budget 2019-20	Increase/Decrease	%
		(in \$ thousands)						
Schools and Areas	9,359	944,177	59,784	3,185	1,007,146	1,049,690	(42,544)	(4%) (1)
School Improvement	230	29,268	2,949	197	32,414	34,936	(2,522)	(7%) (2)
Corporate Service Unit Budgets	16	7,802	111,635	77,496	196,933	212,736	(15,803)	(7%) (3)
Facilities and Environmental Services	208	21,985	8,905	2,876	33,766	33,274	492	1% (4)
Finance and Technology Services	184	20,968	635	5,139	26,742	29,145	(2,403)	(8%) (5)
Human Resources	103	11,764	462	45	12,271	13,516	(1,245)	(9%) (6)
Communications and Engagement Services	20	2,528	1,064	-	3,592	3,424	168	5%
General Counsel	11	1,259	54	21	1,334	1,634	(300)	(18%)
Chief Superintendent	3	551	42	-	593	801	(208)	(26%)
Board of Trustees	7	385	919	-	1,304	1,393	(89)	(6%)
<b>Total</b>	<b>10,141</b>	<b>1,040,685</b>	<b>186,448</b>	<b>88,959</b>	<b>1,316,092</b>	<b>1,380,550</b>	<b>(64,458)</b>	<b>(5%)</b>

\* Interest, amortization and uncollectible amounts

- (1) **Schools and Areas:** Decrease due to temporary lay-offs of support staff and lunch supervisors, lower contract absences and reduction in schools' supplies and services budget.
- (2) **School Improvement:** Savings due to temporary lay-offs of support staff and unfilled vacant positions.
- (3) **Corporate Service Units Budget:** Decrease due to lower transportation expenses, lower utilities usage caused by school closures, and savings from cost containment measures taken, to reduce the effect of a mid-year funding reduction
- (4) **Facilities and Environmental Services:** Increase is due to additional COVID supplies purchased, offset by savings in unused benefits
- (5) **Finance and Technology Services:** Decrease is due to unfilled vacant positions and cost containment measures taken, to reduce the effect of a mid-year funding reduction
- (6) **Human Resources:** Reduced expenses from unfilled vacant positions and savings from cost containment measures.

## Attachment III: Use of reserves

	Reserve balance Sep 1, 2019	Prior Year Adjustment	Adjusted Reserve balance Sep 1, 2019	Fall Update planned transfers from reserves	Actual use of Reserves	Forecasted reserve balance Aug 31, 2020	% of Fall Update Budget expenses
(in \$ thousands)							
<b>Operating reserves</b>							
Unrestricted reserves	24,352	807	25,160	(11,953)	12,387	37,547	
Restricted reserves	(8,204)	-	(8,204)	-	129	(8,075)	
Designated operating funds	6,846		6,846	(6,846)	5,159	12,005	
<b>Total operating reserves</b>	<b>22,994</b>	<b>807</b>	<b>23,802</b>	<b>(18,799)</b>	<b>17,675</b>	<b>41,477</b>	<b>3%</b>
Building reserve	9,019	7,880	16,899	-	489	17,388	
Other capital reserves	6,070	5,079	11,149	(5,478)	5,006	16,155	
Plant, operations and maintenance asset replacement	798		798	-	-	798	
<b>Total capital reserves</b>	<b>15,887</b>	<b>12,959</b>	<b>28,846</b>	<b>(5,478)</b>	<b>5,495</b>	<b>34,342</b>	<b>2%</b>
<b>Total reserves</b>	<b>38,881</b>	<b>13,766</b>	<b>52,648</b>	<b>(24,277)</b>	<b>23,170</b>	<b>75,818</b>	<b>5%</b>

- (1) Alberta Education suggests maintaining operating reserves between 3% to 5% of total expenditures. Operating reserves are 3% of the total annual expenditures for the year ended Aug.31, 2020.



## Attachment IV: Capital budget report

	2019-20 Fall Update Budget	Allocation	Reserve Project	2019-20 Allocated Budget (Note)	Actuals for the year ended Aug 31, 2020	Variance Favourable/ (Unfavourable)	%
(in \$ thousands)							
<b>Capital lease payments</b>							
Performance contracts	2,270	-		2,270	2,194	76	3%
<b>Total Capital Lease Payments</b>	<b>2,270</b>			<b>2,270</b>	<b>2,194</b>	<b>76</b>	<b>3%</b>
<b>Non-facility related projects</b>							
Strategic	652	-		652	(77)	729	112% (1)
Enhancement	1,148	1,175		2,322	1,411	912	39% (2)
Maintenance	2,769	9,238		12,006	10,001	2,005	17% (3)
<b>Total non-facility related projects</b>	<b>4,568</b>	<b>10,413</b>		<b>14,980</b>	<b>11,335</b>	<b>3,646</b>	<b>24%</b>
<b>Capital reserve projects</b>							
New school commissioning	910	-	4,643	5,554	2,558	2,995	54% (4)
Landscaping	-	-	2,579	2,579	189	2,390	93% (5)
Solar power system	-	-	2,500	2,500	4	2,496	100% (5)
<b>Total capital reserve projects</b>	<b>910</b>	<b>-</b>	<b>9,722</b>	<b>10,633</b>	<b>2,752</b>	<b>7,881</b>	<b>74%</b>
<b>Unallocated board funded projects</b>	<b>10,413</b>	<b>(10,413)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total non-facility capital expenditures</b>	<b>18,161</b>		<b>9,722</b>	<b>27,883</b>	<b>16,280</b>	<b>11,602</b>	<b>42%</b>
<b>Financed by the following:</b>							
Contribution to operating activities	(15,478)			(15,478)	(6,395)	(9,083)	142%
Total amortization expense (non-cash)	28,161			28,161	28,171	(10)	0%
Designated capital funds	5,478		5,079	7,978	(5,006)	12,984	(259%)
Capital reserves (new school commissioning)	-		4,643	4,643	431	4,212	977%
Proceeds from sale	-		-	-	(920)	920	(100%)
<b>Total board-funded financing</b>	<b>18,161</b>	<b>-</b>	<b>9,722</b>	<b>25,304</b>	<b>16,280</b>	<b>9,024</b>	<b>55%</b>

Explanations for the variable variances include:

1. Strategic: Fee Management System delay spending
2. Enhancement: Enterprise Portal Lifecycle Upgrade surplus
3. Maintenance: PowerSchool, Central School Servers & Metasys Building Automation System saving
4. Delay in spending on New School Commissioning: 3 new K-4 school opening in Sep 2020
5. Delay in spending on landscaping and solar power projects

**Note:** The 2019-20 Fall Update Budget included \$10.4 million in unallocated capital expenditures, which was subsequently allocated towards non-facility related projects. The Board of Trustees also approved \$4.6 million draw from capital reserves for commissioning of three new schools. Additionally, \$5.1 million in capital reserve have been carried forward from prior year, related to landscaping and solar power projects. These changes are reflected in the 2019-20 Allocated Budget column.

## Attachment V: Impact of COVID-19 related cancelation of in-person learning

On March 16, 2020, provincial government announced cancellation of in-person learning for the remainder of 2019-20 school year. This cancellation results in unprecedented changes that occurred with the the CBE and as such additional information has been provided below.

### Impact of Covid-19

Variance Favourable/ (Unfavourable)	Description	
(in \$ thousands)		
<b>Revenues</b>		
Alberta Education	(16,572)	Provincial operational grant funding
	(4,543)	Provincial transportation funding
Fees	(4,770)	Student fees - Lunch supervision
	(2,299)	Student fees - Transportation
All other	(1,166)	Facility rental revenue
	<b>(29,350)</b>	<b>Impact on revenues</b>
<b>Expenses</b>		
Salaries, wages and benefits	15,394	Reduction in schools to offset decrease in funding
	1,389	Reduction in schools due to school closure
	6,785	Reduce spending on benefits due to COVID
		Temporary layoffs - Service units
Services, contracts and supplies	7,883	Transportation service expenses
	1,750	CFO office's budget contributions
	794	Chief Superintendent office's budget contributions
	4,201	Utilities savings
	6,000	Decentralized school's supplies and services budget
	10,592	Reduced activity due to school shut down mid-March
	550	Contributions from service units
	(1,107)	Cleaning supplies and PPE
	(99)	Additional D2L Licenses to assist home learning
All other	(2,100)	Waiver expenses - Transportation and lunch supervision
	<b>52,032</b>	<b>Impact on expenses</b>
<b>Surplus / (Deficit)</b>	<b>22,682</b>	<b>Overall impact</b>

## report to Board of Trustees

## Correspondence

Date	November 24, 2020
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Patricia Minor, Corporate Secretary
Purpose	Information
Governance Policy Reference	Operational Expectations OE-7: Communication With and Support for the Board

### 1 | Recommendation

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This report is being provided for the information of the Board.

### 2 | Background

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The following is a summary of the correspondence provided to the Board:

- Letter dated July 6, 2020 from The Hon. A. LaGrange, Education Minister, re: potential delay in opening of schools – Dr. Freda Miller, Sibylla Kiddle and Northern Lights.
- Letter dated July 14, 2020 to The Hon. N. Neudorf, MLA, Lethbridge-East, re: Student Transportation Task Force – challenges experienced by CBE.
- Letter dated August 7, 2020 from His Worship N. Nenshi, Calgary Mayor, re: Calgary’s support for a face coverings policy in Calgary schools.
- Letter dated August 11, 2020 to The Hon. A. LaGrange, Education Minister, re: opening of Dr. Freda Miller School, Sibylla Kiddle School and Northern Lights School.
- Letter dated August 27, 2020 from The Hon. A. LaGrange, Education Minister, re: Weighted Moving Average (WMA) education funding model for K-12 students.

Attachments: Relevant Correspondence





Office of the Minister



AR111529

JUL 06 2020

Ms. Marilyn Dennis  
Chair  
Calgary Board of Education  
1221 - 8 Street SW  
Calgary AB T2R 0L4

Dear Ms. Dennis: *Marilyn,*

Thank you for your May 27, 2020 letter regarding the potential delay in the opening of three new schools for the Calgary Board of Education – Dr. Freda Miller School, Sibylla Kiddle School, and Northern Lights School.

I understand that the COVID-19 pandemic has caused a vast number of challenges for school divisions and the delivery of school projects across the province. I am pleased to learn that your board has contingency plans for all three schools, and I appreciate being kept apprised of revised opening dates.

I encourage you to continue working with Alberta Education and Alberta Infrastructure staff in order to bring these projects to a close as soon as possible.

I wish you success in the prompt completion of these three school capital projects.

Sincerely,

Adriana LaGrange  
Minister

cc: Honourable Prasad Panda  
Minister of Infrastructure



**Board Chair**

**Marilyn Dennis** Wards 5 & 10

**Vice-Chair**

**Althea Adams** Wards 3 & 4

**Trustees**

**Trina Hurdman** Wards 1 & 2

**Board of Trustees** Wards 6 & 7

**Richard Hehr** Wards 8 & 9

**Julie Hrdlicka** Wards 11 & 13

**Mike Bradshaw** Wards 12 & 14

July 14, 2020

**Mr. Nathan Neudorf**  
MLA, Lethbridge-East  
Chair, Student Transportation Task Force  
503D 10800-97 Avenue NW  
Edmonton, AB T5K 2B6

[edc.studenttranstaskforce@gov.ab.ca](mailto:edc.studenttranstaskforce@gov.ab.ca)

Dear Mr. Nathan Neudorf:

**RE: Student Transportation Task Force Follow Up**

Thank you for the opportunity to address the Task Force regarding student transportation services within Alberta. We appreciated the opportunity to share the successes and challenges experienced by the Calgary Board of Education (CBE) in supporting student access to schools and programs.

Over the past five years, the CBE has worked diligently to enhance transportation cost efficiencies across our school district. Specifically, we have systemically aligned bell times to allow buses to be dual and triple utilized, introduced a congregated stop model for students attending programs of choice, moved more middle/junior high school students to Calgary Transit, increased the utilization rate for our buses as well as established baseline services for students requiring specialized transportation.

Additionally, the CBE continues to be ready to work with the government and other school jurisdictions in developing innovative solutions for student transportation. For example, we have reached out Calgary Catholic School District to create a Memorandum of Understanding regarding how the two school districts might look to share transportation services in the future. We look forward to further exploring this possibility.

While we have seen considerable success in achieving efficiencies in our regular, big bus transportation services, the most significant challenge is addressing the increasing costs for students requiring specialized transportation services. Calgary remains a destination of choice for families of students with disabilities due to the myriad of supports, services and opportunities available within the city and the CBE. Currently, growth in our system for students with disabilities is outpacing overall enrolment growth in other areas.

Given the current funding framework for specialized transportation and the specialized transportation funding cap, it is only through efficiencies within the regular transportation routes, coupled with fees to students using regular transportation, that the CBE can balance its transportation budget. The costs of providing services to students accessing specialized transportation is increasing each year due to the growing numbers and increasing complexities of these students. Despite ongoing efforts to find efficiencies through work with strategists, specialists and CBE committees, this service model is unsustainable.

The CBE prides itself on offering programs for students, and equitable access to choice in education is an important consideration as students progress from Kindergarten to Grade 12. The current legislation does not consider students attending alternative program schools, such as French Immersion, as eligible for transportation services. This reduces equitability of access for students owing to the different service levels and higher fees that can become a barrier. The lack of transportation funding for students attending alternative programs within public school jurisdictions stands in stark contrast with those who choose to attend charter schools as charter school students are considered eligible for transportations services and provincial transportation funding.

Finally, a considerable challenge faced by families within the CBE is the distance requirement of living beyond 2.4km from their designated regular program to be eligible for transportation. Many families continue to express to us the challenges this distance presents, particularly for younger students in the elementary school grades. While CBE transportation maintains that safety to, from and at the bus stop remains a parental responsibility, families indicate that simply travelling the 2.4 km distance, particularly in extreme weather is problematic with young children. A review of eligibility requirements related to distance is recommended particularly for metro school boards. Differentiated eligibility criteria might be contemplated by grade or division level in the future.

We acknowledge the significant work that lies ahead for the task force and thank you for your time and commitment to this very important work.

Sincerely,



Marilyn Dennis  
Chair, Board of Trustees

cc: Christopher Usih, Chief Superintendent  
Dany Breton, Superintendent, Facilities and Environmental Services  
Dr. Vivian Abboud, Chief Executive Officer, ASBA

Encl. CBE Transportation Snapshot 2019-20

# Transportation Snapshot 2019-20

## Our Budget Challenges

To support the success of every student, the CBE provides a higher level of service and supports than what is required and funded by the province. This has created a funding gap that has become unsustainable.

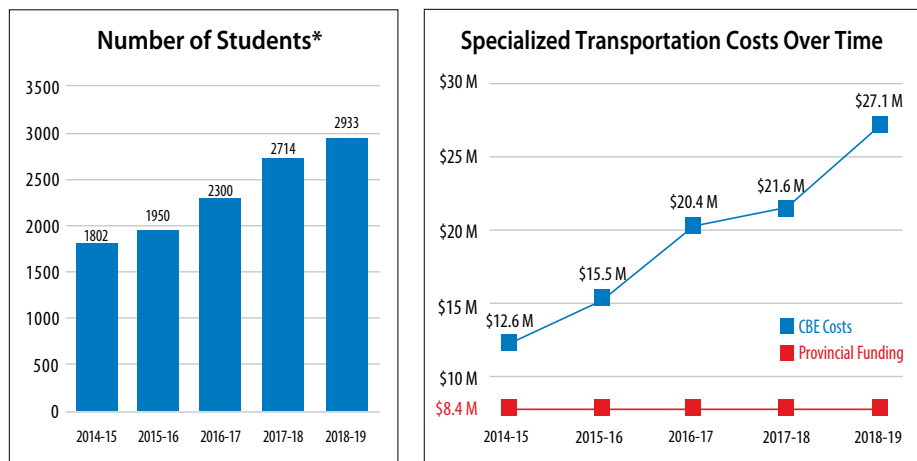
## Mandated Distances vs Actual Distances

We are required to provide transportation services for students who live further than 2.4 km away from their designated community school\*. We currently provide transportation to students who live more than 1.6 km from their designated school in Grades K-6, and 1.8 km in Grades 7-9.

## Students with Complex Learning Needs

We are funded to provide specialized transportation services only to students with severe complex learning needs. We provide specialized services to many students who do not fit the provincial description. Funding levels have not changed since 2012, yet these costs continue to escalate significantly. We are not permitted to charge a fee to transport these students.

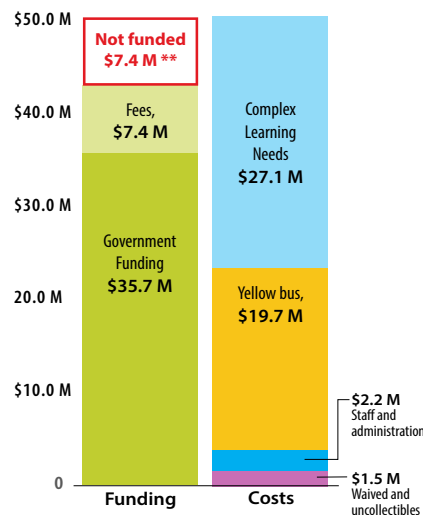
## Specialized Transportation Costs (actuals)



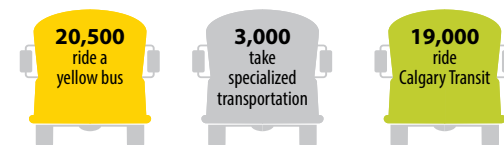
\*Some students with complex needs are able to take regular buses.

## Key Facts

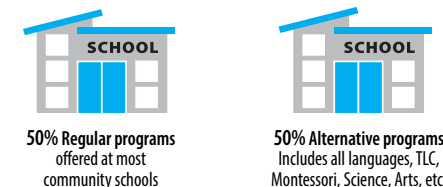
### Projected Total Cost vs. Funding\*



### About 1/3 of students are transported



### Transportation riders by program



\*Numbers based on January 7, 2020

\*\*If paying riders were to make up the difference, it would more than double the current fee of \$365.00

## How Will We Close the Gap?

In January 2020, the Board of Trustees passed a motion that transportation expenses must be covered by provincial transportation funding and user fees alone; reserve funding or educational funding can no longer be used to support transportation services. Trustees further directed that the CBE obtain community feedback in support of the development of a balanced 2020-21 transportation budget.

To close the gap, we can:

- reduce or eliminate services
- raise fees
- do a combination of both

\*By law, a student's designated school is the regular or special education program school that the student is assigned to by the school board, usually based on their home address.

# Transportation Snapshot 2019-20



## What Measures Have We Taken to Close the Funding Gap?

The transportation funding gap has widened over the past five years. In that time we have completed one large-scale community engagement as well as three independent reviews of our transportation services to find ways to narrow the gap. We have implemented numerous recommendations, which have made our routes more efficient and doubled the number of students we transport per bus run compared to three years ago.

- ✓ Aligned bell times across schools to allow buses to run two or three routes within a single block of time
- ✓ Transitioned more students to Calgary Transit (Gr. 6 and up)
- ✓ Reviewed and renegotiated contracts with service providers
- ✓ Implemented congregated (community-based) stops for all alternative program riders
- ✓ Incorporated low ridership routes into existing routes
- ✓ Consulted with the Transportation Advisory Committee to aid in decision making and communication
- ✓ More than doubled the average number of students per bus
- ✓ Reviewed specialized transportation process (ongoing)

These changes have resulted in millions of dollars of savings annually since 2017-18.

## To Learn More

- [CBE Transportation Engagement, 2015-16](#)
- [School Bus Consultants Transportation Study, Feb. 19, 2016](#)
- [School Bus Consultants Student Transportation Routing and Funding Impact Analysis, July 31, 2017](#)
- [Alberta Education Financial Review Report \(starting on page 52\)](#)

## What Does the Education Act Require Us to Provide?

Transportation for:

- ✓ Students residing more than 2.4 km away from their designated school (fee permitted)
- ✓ Students in specialized programs who require specialized transportation (no fee permitted)
- ✓ Students in specialized programs who can use general transportation services (fee permitted)
- ✓ Children who attend Early Development Centres, i.e. preschool for those with developmental delays (no fee permitted)

## What Additional Services and Supports Do We Provide?

We transport:

- ✓ Students who live less than 2.4 km away from their designated school
- ✓ Students enrolled in alternative programs
- ✓ Kindergarten students to school and back home (funding received does not reflect the actual cost)

## Next Steps

- Launch transportation survey in early March, 2020 to gather feedback from parents, students, staff and other stakeholders on how the CBE can provide a safe, reliable and cost-efficient program. Specifically, the 2020-21 budget gap must be closed.
- Adjust service levels and fees to balance the 2020-21 transportation budget.





Naheed K. Nenshi, Mayor

August 7, 2020

Marilyn Dennis  
Chair, Board of Trustees  
Calgary Board of Education

Mary Martin  
Chair, Board of Trustees  
Calgary Catholic School District

Erwan Goasdoué  
Chair, Board of School Trustees  
Southern Francophone Education Region No. 4

**Re: Calgary's support for a face coverings policy in Calgary schools**

Dear Chairs Martin, Dennis and Goasdoué,

Acting on the direction of Calgary City Council, The City of Calgary (The City) is pleased to offer our support for policies requiring students in grades four to twelve to wear masks in common areas of schools. This is a positive step forward in making our schools safer when students return in the fall. With the goal of enhancing collaboration, public awareness and compliance, City Council is extending a formal invitation to each Board Chair to present at a future meeting of the City's Standing Policy Committee on Community and Protective Services on each of your respective COVID-19 response programs.

Beginning August 1, 2020 Calgary City Council required the wearing of face coverings in indoor public premises and public vehicles in Calgary via the Temporary Face Coverings Bylaw. Businesses are also required to display Face Coverings Bylaw signage in public entryways of the business or vehicle. Some people are exempt from this bylaw, including children under the age of 2, persons engaging in an athletic or fitness activity, or people that may have troubles breathing in a mask or do not have the ability to don and doff the masks themselves.

This bylaw is intended to create a critical mass of citizens consistently wearing face coverings. This small behavioural change is expected to have a significant impact on cutting the growth rate of COVID-19 infections when implemented alongside other measures. Face coverings are one tool Calgarians can use to help address the increase in COVID-19 transmission rates, along with physical distancing, and engineering and administrative controls. Although this bylaw has just come into force, it has so far been embraced by Calgarians with a high level of compliance.

The City will continue to contribute to collaborative efforts to manage the COVID-19 pandemic. I would be pleased to continue our discussions on these policies to ensure our respective actions on these important health measures remain coordinated. If you are interested in accepting our invitation to attend a committee meeting, please coordinate with the office of the committee chair, Councillor Carra at: [ward09@calgary.ca](mailto:ward09@calgary.ca). I look forward to continuing to work with you to support the health and well-being of all Calgarians.

Sincerely,



Naheed K. Nenshi  
MAYOR

Thank you for your service and  
hard work in keeping students safe!

cc: **City Council**



**Board Chair**

Marilyn Dennis Wards 5 & 10

**Vice-Chair**

Althea Adams Wards 3 & 4

**Trustees**

Trina Hurdman Wards 1 & 2

Board of Trustees Wards 6 & 7

Richard Hehr Wards 8 & 9

Julie Hrdlicka Wards 11 & 13

Mike Bradshaw Wards 12 & 14

August 11, 2020

Honourable Adriana LaGrange  
Minister, Education  
228 Legislature Building  
10800 – 97 Avenue  
Edmonton AB T5K 2B6

Dear Minister LaGrange:

**RE: Opening of Dr. Freda Miller School, Sibylla Kiddle School and Northern Lights School**

Further to my May 27, 2020 update on 2020-2021 CBE school openings, I am pleased to inform you that the three above mentioned elementary schools will open on September 8, 2020. These highly anticipated new schools will each have the capacity to serve up to 600 kindergarten to grade 5 students.

Originally scheduled to open on September 1, 2020, you will recall that this opening date was impacted by the pandemic. Thanks to the untiring efforts of Alberta Infrastructure and Calgary Board of Education staff, the impact has been reduced to the point where the school-within-a-school contingency plans that had been developed will not be required.

A letter will be sent to parents in early August to share this good news.

Sincerely,

Marilyn Dennis  
Chair, Board of Trustees  
Calgary Board of Education

cc: Honourable Prasad Panda, Minister of Infrastructure  
Christopher Usih, Chief Superintendent of Schools  
Dany Breton, Superintendent, Facilities and Environmental Services



ALBERTA  
EDUCATION

*Office of the Minister*

AR111080

AUG 27 2020

Ms. Marilyn Dennis  
Chair  
Calgary Board of Education  
1221 - 8 Street SW  
Calgary AB T2R 0L4

Ms. Trisha Estabrooks  
Chair  
Edmonton Public Schools  
10125 - 97 Avenue NW  
Edmonton AB T5K 0B3

Dear Ms. Dennis and Ms. Estabrooks:

Thank you for your April 20, 2020 email regarding the Weighted Moving Average (WMA) component of the new Kindergarten to Grade 12 education funding model.

Introduced as part of Budget 2020, the new education funding model is meant to drive more dollars into the classroom, protect our most vulnerable students, contain cost growth, allocate funding predictably, ensure rural jurisdictions are treated equitably and foster collaboration among school authorities to enhance outcomes for Alberta students. We owe it to parents and children to get better outcomes for the money that is being spent on education.

As you noted in your email, many of the grants under the new funding model are allocated based on a WMA system. The use of the WMA model of enrolment funding provides many advantages. This new system will see enrolment funding based on three years of enrolments: the previous two years of actual enrolment and a projection for the next year. The projected enrolment for 2020/21 is the most heavily weighted amount in the calculation, ensuring that a school authority's future needs are reflected in the model, while still grounding the enrolment in confirmed figures from the previous two years. Your school boards will no longer have to wait until they have a confirmed number of students at the end of September when the school year is already underway to determine how much funding they will have for the year. All school jurisdictions, whether they are growing, shrinking, or remaining the same size, will benefit from the much greater predictability and sustainability of the new system.

.../2

Ms. Dennis, Ms. Estabrooks  
Page Three

I was pleased to announce as a part of Budget 2020 that all school boards in Alberta will receive a funding increase for the 2020/21 school year. We are providing two years of bridge funding to help support school authorities with the transition to the new model. The new model reduces red tape and administrative costs by reducing the number of funding envelopes, while maintaining the overall funding level and giving school authorities more autonomy and flexibility to invest in classrooms based on their students' needs.

We are in unprecedented times, and our education system must remain flexible in the face of the provincial health emergency we are all facing. The new funding model provides school authorities with confidence and predictability of funding for the upcoming school year, which will help schools, teachers and administrators plan for a return to in-school classes.

I trust this information is helpful, and I appreciate you taking the time to share your concerns. I look forward to continuing our work to enhance Alberta's education system.

Sincerely,



Adriana LaGrange  
Minister

cc: Christopher Usih, Chief Superintendent, Calgary Board of Education.  
Darrel Robertson, Superintendent of Schools, Edmonton Public Schools  
Lorrie Jess, President, Alberta School Board Association