

public agenda

Regular Meeting of the Board of Trustees

November 29, 2022
11:00 a.m.

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

PUBLIC AGENDA

R-1: Mission |

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

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

Time	Topic	Who	Policy Ref	Attachment
11:00 a.m.	1 Call to Order, National Anthem and Welcome			
	2 Consideration/Approval of Agenda		GC-2	
	3 Awards and Recognitions		GC-3	
	4 Results Focus			
	5 Operational Expectations			
	6 Public Comment		GC-3.2	
	Requirements as outlined in Board Meeting Procedures			
	7 Matters Reserved for Board Information		GC-3	
	8 Matters Reserved for Board Decision	Board		
8.1	2021-2022 Year-End Financial Results and Audited Financial Statements		OE-5	Page 8-1
8.2	Louise Dean School Closure for Purpose of Relocation Compliance Report		GC-3E; OE-2,3,7,8,9	Page 8-179
9 Consent Agenda	Board		GC-2.6	

Time	Topic	Who	Policy Ref	Attachment
9.1	Items Provided for Board Decision			
9.1.1	Meeting Minutes <ul style="list-style-type: none"> ▪ October 11, 2022 Regular Meeting ▪ October 25, 2022 Regular Meeting 			Page 9-1 Page 9-7
9.1.2	OE-4: Treatment of Employees – Annual Monitoring		BCSR-5;OE-1;OE-7	Page 5-1-A (Nov.15/22)
9.2	Items Provided for Board Information			
9.2.1	Fourth Quarter Budget Variance Report		OE-5	Page 9-14
10 In-Camera Session				
11 Adjournment				
	Debrief	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.

**report to
Board of Trustees**

2021-22 Financial Results of the Calgary Board of Education

Date	November 29, 2022
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Board of Trustees' Audit and Risk Committee
Purpose	Decision
Originator	Trustee Marilyn Dennis Chair, Audit and Risk Committee
Governance Policy Reference	GC-3: Board Job Description GC-5: Board Committees GC-5E: Audit and Risk Committee Terms of Reference OE-5: Financial Planning
Resource Person(s)	Brad Grundy, Superintendent Finance/Technology Services, Chief Financial Officer, Corporate Treasure Tanya Scanga, Manager, Corporate Planning and Reporting Patricia Minor, Corporate Secretary

1 | Recommendation

It is recommended:

- THAT the Board of Trustees approves the Financial Results of the Calgary Board of Education for the year ended August 31, 2022, including the Audited Financial Statements for the year ended August 31, 2022 and the Independent Auditors' Report dated November 29, 2022, for submission to the Minister of Education.



In accordance with section 138 of the *Education Act*, the Board of Trustees must appoint an auditor. The Board of Trustees appointed KPMG LLP, who has now completed their examination of the 2021-22 financial statements.

The auditors' professional opinion on these financial statements is included in the unsigned Independent Auditors' Report, dated November 29, 2022, and will be signed following approval of the Financial Results by the Board of Trustees.

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

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

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

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

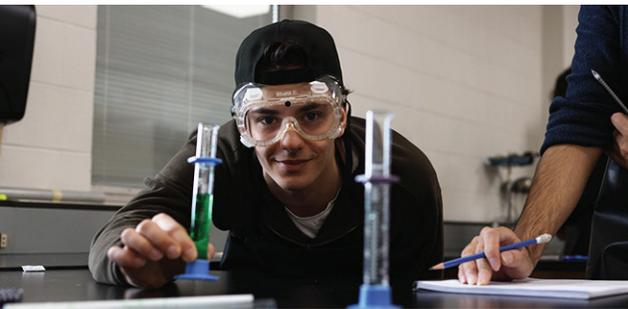
The Audit and Risk Committee has reviewed copies of the above information, and has discussed all of these documents with the auditors and with senior Administration. The Committee recommends that the Board of Trustees approves the Financial Results and the Independent Auditor's Report thereon, as submitted.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

ATTACHMENTS

- Attachment I: Financial Results of the CBE, including the Audited Financial Statements, for the year ended August 31, 2022, and including the Independent Auditors' Report thereon, dated November 29, 2022.

Financial Results for 2021-22

For the year ended August 31, 2022



learning | as unique | as every student

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



**Calgary Board
of Education**

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AUDITED FINANCIAL STATEMENTS (ALBERTA EDUCATION SUBMISSION)

**CALGARY BOARD OF EDUCATION
STATEMENT OF ADMINISTRATION RESPONSIBILITY
FOR THE YEAR ENDED AUGUST 31, 2022, WITH COMPARATIVE INFORMATION FOR 2021**

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 and Risk Committee. The Audit and Risk Committee, which consists of two Trustees and not fewer than three public members, meets with Administration and the External Auditors to discuss the results of the audit examination and financial reporting matters. The Audit and Risk Committee also reviews the consolidated financial statements, the Auditors' Report and other information, and recommends their approval to the Board of Trustees. The External Auditors have full access to the Audit and Risk Committee, with and without the presence of Administration.

In the context of the responsibilities of the Board, the Calgary Board of Education's Administration is responsible for the preparation, presentation and integrity of the consolidated financial statements and has prepared them in accordance with Canadian Public Sector Accounting Standards. The consolidated financial statements present fairly the financial position of the Calgary Board of Education as at August 31, 2022, and 2021, and the results of its operations, cash flows, changes in net assets and changes in accumulated remeasurement gains and losses for the years then ended.

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

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

CHRISTOPHER USIH
CHIEF SUPERINTENDENT OF SCHOOLS

BRAD GRUNDY
SUPERINTENDENT, CHIEF FINANCIAL OFFICER,
AND CORPORATE TREASURER

November 29, 2022



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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 year ended August 31, 2022
- the consolidated statement of financial position as at August 31, 2022
- the consolidated statement of cash flows for the year then ended
- the consolidated statement of accumulated remeasurement gains and losses for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies and complete Schedules 1, 2, 3, 5, and 6, Schedule 4 excluding the rows under "Square 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, 2022, and its consolidated results of operations, its consolidated remeasurement gains and losses, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "Auditors' Responsibilities for the Audit of the Financial Statements" section of our auditors' report.



We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Other Information

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

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit and remain alert for indications that the other information appears to be materially misstated.

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

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

We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements



Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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



- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.



INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT

To the Board of Trustees of the Calgary Board of Education

We have undertaken a reasonable assurance engagement of the accompanying Square Metres and FTE as reported in the specific rows "Square Metres – School buildings" and "Square Metres – Non-School Buildings" in Schedule 4 and column "FTE" in Schedule 7 (the "subject matter information") both prescribed by Alberta Education of the Calgary Board of Education (the "Entity") for the year ended August 31, 2022.

Management's Responsibility

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

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

Practitioner's Responsibilities

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

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

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

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

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

Practitioner's Independence and Quality Control

We have complied with the relevant rules of professional conduct/code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by



various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

The firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Opinion

In our opinion, the subject matter information of the Entity for the year ended August 31, 2022, is prepared, in all material respects, in accordance with the applicable criteria.

Specific Purpose of Subject Matter Information

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

Chartered Professional Accountants

Calgary, Canada
November 29, 2022

**CALGARY BOARD OF EDUCATION
CONSOLIDATED STATEMENT OF OPERATIONS
AS AT AUGUST 31, 2022, WITH COMPARATIVE INFORMATION FOR 2021
(in thousands)**

		Budget (Note 20)	Actuals	
		2022	2022	2021
Revenues	(Sch 3)			
Government of Alberta		\$ 1,295,082	\$ 1,301,209	\$ 1,286,865
Federal Government and other government grants		608	1,080	789
Other sales and services		15,769	16,403	15,386
Fees	(Note 13)	44,752	28,870	18,429
Investment income		1,911	2,310	1,722
Donations and other contributions		8,446	6,819	5,331
Other revenue		4,672	3,010	3,270
Total revenues		<u>1,371,240</u>	<u>1,359,701</u>	<u>1,331,792</u>
Expenses	(Sch 3)			
Instruction - Grade 1 to Grade 12	(Note 19)	1,033,211	1,038,691	1,027,067
Instruction - ECS	(Note 19)	42,892	35,593	32,585
System administration		41,516	41,482	42,925
Transportation		44,876	39,236	35,837
Operations and maintenance	(Sch 4)	180,062	189,288	181,780
External services		28,683	26,336	20,714
Total expenses		<u>1,371,240</u>	<u>1,370,626</u>	<u>1,340,908</u>
Annual deficit		<u>-</u>	<u>(10,925)</u>	<u>(9,116)</u>
Accumulated surplus at beginning of year		<u>214,688</u>	<u>214,688</u>	<u>223,804</u>
Accumulated surplus at end of year		<u>\$ 214,688</u>	<u>\$ 203,763</u>	<u>\$ 214,688</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, 2022, WITH COMPARATIVE INFORMATION FOR 2021
(in thousands)**

		<u>2022</u>	<u>2021</u>
Financial assets			
Cash and cash equivalents	(Sch 5; Note 3)	\$ 208,831	\$ 204,156
Accounts receivable (net after allowances)	(Note 4)	8,818	32,515
Portfolio investments	(Sch 5)		
Operating		14,896	14,487
Endowment		7,861	8,671
Total financial assets		<u>240,406</u>	<u>259,829</u>
Liabilities			
Unspent deferred contributions	(Sch 2)	34,153	45,630
Accounts payable and accrued liabilities	(Note 7)	118,113	118,510
Employee future benefits	(Note 8)	24,749	24,892
Environmental liabilities	(Note 9)	6,067	6,067
Unsupported debt: capital leases	(Note 10)	13,920	13,782
Total liabilities, excluding spent deferred capital contributions		<u>197,002</u>	<u>208,881</u>
Net financial assets		<u>43,404</u>	<u>50,948</u>
Non-financial assets			
Tangible capital assets	(Sch 6)	1,334,889	1,313,862
Prepaid expenses	(Note 5)	18,606	20,039
Total non-financial assets		<u>1,353,495</u>	<u>1,333,901</u>
Net assets before spent deferred capital		<u>1,396,899</u>	<u>1,384,849</u>
Spent deferred capital contributions	(Sch 2)	1,192,409	1,168,233
Net assets	(Note 11)	<u>204,490</u>	<u>216,616</u>
Accumulated surplus	(Sch 1)	203,763	214,688
Accumulated remeasurement gains	(Sch 1)	727	1,928
		<u>\$ 204,490</u>	<u>\$ 216,616</u>
Economic dependence	(Note 1)		
Contractual rights	(Note 6)		
Contractual obligations	(Note 15)		
Contingent liabilities	(Note 15)		

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

Approved by:

Laura Hack, Chair of Board of Trustees

Date Signed

**CALGARY BOARD OF EDUCATION
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2022, WITH COMPARATIVE INFORMATION FOR 2021
(in thousands)**

	<u>2022</u>	<u>2021</u>
Cash flows from:		
Operating transactions		
Annual deficit	\$ (10,925)	\$ (9,116)
Add (deduct) items not affecting cash:		
Amortization of tangible capital assets	77,732	76,454
Net loss/(gain) on disposal of tangible capital assets	348	(452)
Disposal of supported tangible capital assets	-	786
Spent deferred capital revenue	(54,418)	(49,336)
Changes in:		
Accounts receivable	23,697	4,919
Prepaid expenses	1,433	1,046
Inventory	-	1,389
Accounts payable and accrued liabilities	(397)	28,608
Unspent deferred contributions	(11,477)	4,683
Employee future benefits	(143)	(564)
Cash flows from operating transactions	<u>25,850</u>	<u>58,417</u>
Capital transactions		
Acquisition of tangible capital assets	(96,481)	(65,387)
Net proceeds from disposal of unsupported tangible capital assets	51	491
Cash flows used in capital transactions	<u>(96,430)</u>	<u>(64,896)</u>
Investing transactions		
Purchase of portfolio investments	(4,626)	(5,298)
Proceeds on sale of portfolio investments	5,027	4,541
Net remeasurement (loss)/gain for the year	(1,201)	715
Cash flows used in investing transactions	<u>(800)</u>	<u>(42)</u>
Financing transactions		
Increase in spent deferred capital contributions	45,899	54,479
Repayment of capital leases	(2,538)	(2,494)
Cash flows from financing transactions	<u>43,361</u>	<u>51,985</u>
Increase in cash and cash equivalents	<u>(28,019)</u>	45,464
Cash and cash equivalents, beginning of year	204,156	158,692
Cash and cash equivalents, end of year	<u>\$ 176,137</u>	<u>\$ 204,156</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, 2022, WITH COMPARATIVE INFORMATION FOR 2021
(in thousands)**

	<u>2022</u>	<u>2021</u>
Unrealized (losses) gains attributable to:		
Portfolio investments	\$ (1,129)	\$ 745
Foreign currency translation	<u>(72)</u>	<u>(30)</u>
Net remeasurement (losses) gains for the year	(1,201)	715
Accumulated remeasurement gains, beginning of year	<u>1,928</u>	<u>1,213</u>
Accumulated remeasurement gains, end of year	<u>\$ 727</u>	<u>\$ 1,928</u>

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, 2022, WITH COMPARATIVE INFORMATION FOR 2021
(in thousands)**

	<u>Budget (Note 20)</u>	<u>Actuals</u>	
	<u>2022</u>	<u>2022</u>	<u>2021</u>
Annual (deficit) surplus	\$ -	\$ (10,925)	\$ (9,116)
Changes in tangible capital assets			
Acquisition of tangible capital assets	(28,260)	(99,157)	(72,019)
Amortization of tangible capital assets	81,279	77,732	76,454
Net gain on disposal of tangible capital assets	-	348	(452)
Net proceeds from disposal of unsupported capital assets	-	51	491
Disposal of supported tangible capital assets	-	-	786
Total changes in tangible capital assets	<u>53,019</u>	<u>(21,026)</u>	<u>5,260</u>
Consumption (acquisition) of inventory of supplies	-	-	1,389
Decrease/(Increase) in prepaid expenses	-	1,433	1,046
(Increase)/Decrease in other non-financial assets	-	-	-
Net remeasurement gains/(losses)	-	(1,201)	715
Increase in spent deferred capital contributions (Sch 2)	-	24,176	5,143
Increase in net financial assets	<u>53,019</u>	<u>(7,543)</u>	<u>4,437</u>
Net financial assets at beginning of year	<u>50,948</u>	<u>50,948</u>	<u>46,511</u>
Net financial assets at end of year	<u>\$ 103,967</u>	<u>\$ 43,405</u>	<u>\$ 50,948</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, 2022, WITH COMPARATIVE INFORMATION FOR 2021
(in dollars)**

	NET ASSETS	ACCUMULATED REMEASUREMENT GAINS (LOSSES)	ACCUMULATED SURPLUS (DEFICIT)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
							TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES
Balance at August 31, 2021	\$ 216,616,000	\$ 1,928,000	\$ 214,688,000	\$ 128,487,000	\$ 5,521,000	\$ 40,000	\$ 38,777,000	\$ 41,863,000
Operating deficit	(10,925,000)	-	(10,925,000)	-	-	(10,925,000)		
Board funded tangible capital asset additions	-	-	-	19,171,000	-	(1,165,000)	-	(18,006,000)
Disposal of unsupported tangible capital assets or board funded portion of supported	-	-	-	(403,000)	-	403,000	-	-
Net remeasurement losses for the year	(1,201,000)	(1,201,000)	-	-	-	-	-	-
Endowment expenses & disbursements	-	-	-	-	(708,000)	708,000	-	-
Amortization of tangible capital assets	-	-	-	(77,732,000)	-	77,732,000	-	-
Capital revenue recognized	-	-	-	54,418,000	-	(54,418,000)	-	-
Debt principal repayments (unsupported)	-	-	-	2,538,000	-	(2,538,000)	-	-
Additional capital debt or capital leases	-	-	-	(2,676,000)	-	2,676,000	-	-
Net transfers to operating reserves	-	-	-	-	-	(8,141,000)	8,141,000	-
Net transfers from operating reserves	-	-	-	-	-	9,489,000	(9,489,000)	-
Net transfers to capital reserves	-	-	-	-	-	(26,024,000)	-	26,024,000
Balance at August 31, 2022	\$ 204,490,000	\$ 727,000	\$ 203,763,000	\$ 123,803,000	\$ 4,813,000	\$ (12,163,000)	\$ 37,429,000	\$ 49,881,000

	INTERNALLY RESTRICTED RESERVES BY PROGRAM									
	School & Instruction Related		Operations & Maintenance		System Administration		Transportation		External Services	
	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves
Balance at August 31, 2021	\$ 47,036,000	\$ 2,194,000	\$ 79,000	\$ 39,602,000	\$ (9,969,000)	\$ 67,000	\$ 1,631,000	\$ -	\$ -	\$ -
Board funded tangible capital asset additions	-	(2,625,000)	-	(15,314,000)	-	(67,000)	-	-	-	-
Net transfers to operating reserves	4,479,000	-	-	-	500,000	-	3,162,000	-	-	-
Net transfers from operating reserves	(7,584,000)	-	(79,000)	-	(195,000)	-	(1,631,000)	-	-	-
Net transfers to capital reserves	-	6,536,000	-	18,630,000	-	858,000	-	-	-	-
Balance at August 31, 2022	\$ 43,931,000	\$ 6,105,000	\$ -	\$ 42,918,000	\$ (9,664,000)	\$ 858,000	\$ 3,162,000	\$ -	\$ -	\$ -

**CALGARY BOARD OF EDUCATION
SCHEDULE 2 – CAPITAL REVENUE
FOR THE YEAR ENDED AUGUST 31, 2022, WITH COMPARATIVE INFORMATION FOR 2021
(in dollars)**

	Alberta Education					Other GoA Ministries	Other Sources			Total
	IMR	CMR	Safe Return to Class/Safe Indoor Air	Others	Total Education	Alberta Infrastructure	Donations and grants from others	Other	Total other sources	
Deferred Operating Contributions (DOC)										
Balance at August 31, 2021	\$ 29,928,000	\$ -	\$ -	\$ 1,744,000	\$ 31,672,000	\$ -	\$ 815,000	\$ 59,000	\$ 874,000	\$ 32,546,000
Received during the year (excluding investment income)	17,442,000	-	-	-	17,442,000	-	657,000	3,000	660,000	18,102,000
Transfer (to) grant/donation revenue (excluding investment income)	(12,530,000)	-	2,316,000	15,114,000	4,900,000	-	(653,000)	-	(653,000)	4,247,000
Investment earnings - Received during the year	457,000	-	(1,922,000)	(10,794,000)	(12,259,000)	-	-	-	-	(12,259,000)
Transferred directly (to) SDCC	(22,460,000)	-	-	-	(22,460,000)	-	-	-	-	(22,460,000)
DOC closing balance at August 31, 2022	12,837,000	-	394,000	6,064,000	19,295,000	-	819,000	62,000	881,000	20,176,000
Unspent Deferred Capital Contributions (UDCC)										
Balance at August 31, 2021	-	8,424,000	-	-	8,424,000	4,660,000	-	-	-	13,084,000
Received during the year (excluding investment income)	-	15,605,000	-	892,000	16,497,000	5,001,000	-	-	-	21,498,000
Investment earnings - Received during the year	-	111,000	-	-	111,000	-	-	-	-	111,000
Transferred from (to) SDCC	-	(17,339,000)	-	(144,000)	(17,483,000)	(2,835,000)	-	-	-	(20,318,000)
Transferred (to) from others - please explain: disposal of National Sport School	-	-	-	-	-	(398,000)	-	-	-	(398,000)
UDCC closing balance at August 31, 2022	-	6,801,000	-	748,000	7,549,000	6,428,000	-	-	-	13,977,000
Total Unspent Deferred Contributions at August 31, 2022	12,837,000	6,801,000	394,000	6,812,000	26,844,000	6,428,000	819,000	62,000	881,000	34,153,000
Spent Deferred Capital Contributions (SDCC)										
Balance at August 31, 2021	55,433,000	37,241,000	5,858,000	3,768,000	102,300,000	1,063,147,000	2,786,000	-	2,786,000	1,168,233,000
Alberta Infrastructure managed projects	-	-	-	-	-	32,693,000	-	-	-	32,693,000
Transferred from DOC	22,460,000	-	-	-	22,460,000	-	-	-	-	22,460,000
Transferred from UDCC	-	17,339,000	-	144,000	17,483,000	2,835,000	-	-	-	20,318,000
Amounts recognized as revenue (Amortization of SDCC)	(3,825,000)	(2,235,000)	(1,465,000)	(283,000)	(7,808,000)	(46,339,000)	(271,000)	-	(271,000)	(54,418,000)
Transferred (to) from others - please explain: Final approval of SFC for 25 new schools	-	-	-	-	-	3,123,000	-	-	-	3,123,000
SDCC closing balance at August 31, 2022	\$ 74,068,000	\$ 52,345,000	\$ 4,393,000	\$ 3,629,000	\$ 134,435,000	\$1,055,459,000	\$ 2,515,000	\$ -	\$ 2,515,000	\$ 1,192,409,000

**CALGARY BOARD OF EDUCATION
SCHEDULE 3 – PROGRAM OF OPERATIONS
FOR THE YEAR ENDED AUGUST 31, 2022, WITH COMPARATIVE INFORMATION FOR 2021
(in dollars)**

REVENUES	2022							2021
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grades 1 - 12						
(1) Alberta Education	\$ 32,849,000	\$ 1,000,693,000	\$ 123,667,000	\$ 38,254,000	\$ 43,728,000	\$ -	\$ 1,239,191,000	\$ 1,239,065,000
(2) Alberta Infrastructure	-	-	53,512,000	-	-	-	53,512,000	47,459,000
(3) Other - Government of Alberta	-	8,205,000	-	-	-	-	8,205,000	46,000
(4) Federal Government and First Nations	-	919,000	-	-	18,000	144,000	1,081,000	789,000
(5) Other Alberta school authorities	-	294,000	8,000	-	-	-	302,000	295,000
(9) Fees	175,000	12,944,000	-	8,000	-	15,742,000	28,869,000	18,429,000
(10) Sales of services and products	555,000	7,402,000	225,000	-	164,000	8,057,000	16,403,000	15,386,000
(11) Investment income	-	297,000	-	-	2,012,000	-	2,309,000	1,722,000
(12) Gifts and donations	-	5,534,000	271,000	-	-	-	5,805,000	4,559,000
(13) Rental of facilities	-	-	98,000	-	290,000	1,752,000	2,140,000	2,153,000
(14) Fundraising	-	1,013,000	-	-	-	-	1,013,000	772,000
(15) Gains on disposal of tangible capital assets	-	-	348,000	-	-	-	348,000	452,000
(16) Other	-	502,000	-	-	-	21,000	523,000	665,000
(17) TOTAL REVENUES	33,579,000	1,037,803,000	178,129,000	38,262,000	46,212,000	25,716,000	1,359,701,000	1,331,792,000
EXPENSES								
(18) Certificated salaries	23,225,000	645,891,000	-	-	901,000	3,937,000	673,954,000	680,693,000
(19) Certificated benefits	3,083,000	149,822,000	-	-	66,000	482,000	153,453,000	150,303,000
(20) Non-certificated salaries and wages	7,007,000	114,765,000	56,429,000	842,000	16,260,000	11,213,000	206,516,000	206,146,000
(21) Non-certificated benefits	1,774,000	29,052,000	13,793,000	212,000	3,219,000	2,873,000	50,923,000	49,818,000
(22) SUB - TOTAL	35,089,000	939,530,000	70,222,000	1,054,000	20,446,000	18,505,000	1,084,846,000	1,086,960,000
(23) Services, contracts and supplies	495,000	78,718,000	61,280,000	38,135,000	19,322,000	4,686,000	202,636,000	172,645,000
(24) Amortization of supported tangible capital assets	-	-	54,418,000	-	-	-	54,418,000	49,336,000
(25) Amortization of unsupported tangible capital assets	-	18,615,000	3,000,000	-	1,613,000	86,000	23,314,000	27,118,000
(26) Unsupported interest on capital debt	-	-	368,000	-	24,000	-	392,000	392,000
(27) Other interest and finance charges	-	423,000	-	91,000	57,000	345,000	916,000	766,000
(28) Losses on disposal of tangible capital assets	-	-	-	-	-	-	-	-
(29) Other expense	8,000	1,405,000	-	(44,000)	20,000	2,715,000	4,104,000	3,691,000
(30) TOTAL EXPENSES	35,592,000	1,038,691,000	189,288,000	39,236,000	41,482,000	26,337,000	1,370,626,000	1,340,908,000
(31) OPERATING SURPLUS (DEFICIT)	\$ (2,013,000)	\$ (888,000)	\$ (11,159,000)	\$ (974,000)	\$ 4,730,000	\$ (621,000)	\$ (10,925,000)	\$ (9,116,000)

**CALGARY BOARD OF EDUCATION
SCHEDULE 4 – OPERATIONS AND MAINTENANCE EXPENSES
FOR THE YEAR ENDED AUGUST 31, 2022, WITH COMPARATIVE INFORMATION FOR 2021
(in dollars)**

EXPENSES	Custodial	Maintenance	Utilities and Telecomm.	Expensed IMR/CMR, Modular Unit Relocations & Lease Payments	Facility Planning & Operations Administration	Unsupported Amortization & Other Expenses	Supported Capital & Debt Services	2022 TOTAL Operations and Maintenance	2021 TOTAL Operations and Maintenance
Non-certificated salaries and wages	\$ 40,434,000	\$ 8,972,000	\$ -	\$ 3,007,000	\$ 4,016,000	\$ -	\$ -	\$ 56,429,000	\$ 56,514,000
Non-certificated benefits	9,558,000	2,194,000	-	656,000	1,385,000	-	-	13,793,000	13,589,000
SUB-TOTAL REMUNERATION	49,992,000	11,166,000	-	3,663,000	5,401,000	-	-	70,222,000	70,103,000
Supplies and services	6,138,000	3,957,000	-	10,212,000	2,883,000	-	-	23,190,000	21,757,000
Electricity	-	-	13,440,000	-	-	-	-	13,440,000	13,462,000
Natural gas/heating fuel	-	-	8,728,000	-	-	-	-	8,728,000	6,344,000
Sewer and water	-	-	2,441,000	-	-	-	-	2,441,000	2,472,000
Telecommunications	-	-	1,160,000	-	-	-	-	1,160,000	1,198,000
Insurance	-	-	-	-	8,132,000	-	-	8,132,000	8,126,000
ASAP maintenance & renewal payments	-	-	-	-	-	-	3,872,000	3,872,000	2,736,000
Amortization of tangible capital assets									
Supported	-	-	-	-	-	-	52,828,000	52,828,000	49,336,000
Unsupported	-	-	-	-	-	4,590,000	-	4,590,000	5,517,000
TOTAL AMORTIZATION	-	-	-	-	-	4,590,000	52,828,000	57,418,000	54,853,000
Interest on capital debt									
Unsupported	-	-	-	-	-	368,000	-	368,000	365,000
Lease payments for facilities	-	-	-	317,000	-	-	-	317,000	364,000
Other interest charges	-	-	-	-	-	-	-	-	-
Losses on disposal of capital assets	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	\$ 56,130,000	\$ 15,123,000	\$ 25,769,000	\$ 14,192,000	\$ 16,416,000	\$ 4,958,000	\$ 56,700,000	\$ 189,288,000	\$ 181,780,000

SQUARE METRES		
School buildings	1,520,764	1,511,601
Non school buildings	56,643	56,643

**CALGARY BOARD OF EDUCATION
SCHEDULE 5 – CASH AND PORTFOLIO INVESTMENTS
AS AT AUGUST 31, 2022, WITH COMPARATIVE INFORMATION FOR 2021
(in dollars)**

Cash & Cash Equivalents	2022			2021
	Average Effective (Market) Yield	Cost	Amortized Cost	Amortized Cost
Cash	1.06%	\$ 208,280,000	\$ 208,280,000	\$ 203,539,000
Cash equivalents	1.23%	551,000	551,000	617,000
Total cash and cash equivalents		\$ 208,831,000	\$ 208,831,000	\$ 204,156,000

Portfolio Investments	2022				2021
	Average Effective (Market) Yield	Cost	Fair Value	Balance	Balance
Interest-bearing securities					
Deposits and short-term securities	2.69%	\$ 14,896,000	\$ 14,896,000	\$ 14,896,000	\$ 14,487,000
Equities					
Pooled investment funds	2.96%	6,126,000	7,861,000	7,861,000	8,671,000
Total portfolio investments	2.78%	\$ 21,022,000	\$ 22,757,000	\$ 22,757,000	\$ 23,158,000

See Note 5 for additional detail.

Portfolio investments	2022	2021
Operating		
Cost	\$ 14,896,000	\$ 14,487,000
Endowments		
Cost	6,126,000	5,810,000
Unrealized gains and losses	1,735,000	2,861,000
	7,861,000	8,671,000
Total portfolio investments	\$ 22,757,000	\$ 23,158,000

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

	2022	2021
Under 1 year	11.0%	20.0%
1 to 5 years	89.0%	80.0%
	100.0%	100.0%

**CALGARY BOARD OF EDUCATION
SCHEDULE 6 – TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED AUGUST 31, 2022, WITH COMPARATIVE INFORMATION FOR 2021
(in dollars)**

	2022						2021	
	Land	Work In Progress*	Buildings**	Equipment	Vehicles	Computer Hardware & Software	Total	
Estimated useful life			10-50 Years	5-15 Years	5-10 Years	3-5 Years		
Historical cost								
Beginning of year	\$ 2,710,000	\$ 6,080,000	\$ 1,916,572,000	\$ 211,013,000	\$ 10,880,000	\$ 207,076,000	\$ 2,354,331,000	2,284,603,000
Prior period adjustments	-	-	-	-	-	-	-	-
Additions	-	63,767,000	35,375,000	-	-	20,000	99,162,000	72,019,000
Transfers in (out)	-	(48,410,000)	25,565,000	11,023,000	560,000	11,262,000	-	-
Less disposals including write-offs	-	-	(724,000)	-	-	-	(724,000)	(2,291,000)
Historical cost, August 31, 2022	\$ 2,710,000	\$ 21,437,000	\$ 1,976,788,000	\$ 222,036,000	\$ 11,440,000	\$ 218,358,000	\$ 2,452,769,000	\$ 2,354,331,000
Accumulated amortization								
Beginning of year	\$ -	\$ -	\$ 712,031,000	\$ 148,600,000	\$ 8,856,000	\$ 170,982,000	\$ 1,040,469,000	965,481,000
Prior period adjustments	-	-	-	-	-	-	-	-
Amortization	-	-	51,217,000	10,969,000	533,000	15,013,000	77,732,000	76,454,000
Other additions	-	-	-	-	-	-	-	-
Transfers in (out)	-	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	(321,000)	-	-	-	(321,000)	(1,466,000)
Accumulated amortization, August 31, 2022	\$ -	\$ -	\$ 762,927,000	\$ 159,569,000	\$ 9,389,000	\$ 185,995,000	\$ 1,117,880,000	\$ 1,040,469,000
Net Book Value at August 31, 2022	\$ 2,710,000	\$ 21,437,000	\$ 1,213,861,000	\$ 62,467,000	\$ 2,051,000	\$ 32,363,000	\$ 1,334,889,000	
Net Book Value at August 31, 2021	\$ 2,710,000	\$ 6,080,000	\$ 1,204,541,000	\$ 62,413,000	\$ 2,024,000	\$ 36,094,000		\$ 1,313,862,000

	2022	2021
Total cost of assets under capital lease	\$ 53,031,000	\$ 50,355,000
Total amortization of assets under capital lease	\$ 27,167,000	\$ 24,588,000

Assets under capital lease includes buildings with a total cost of \$53,031,000 (2021 - \$50,355,000) and accumulated amortization of \$27,167,000 (2021 - \$24,588,000)

*Buildings include leasehold improvements with a total cost of \$nil (2021 - \$nil) and accumulated amortization of \$nil (2021 - \$nil) as well as site improvements with a total cost of \$184,531,207 (2021 and accumulated amortization of \$35,534,862 (2021 - \$27,990,709). Building additions also include an Asset Retirement Obligation of \$nil (2021 - \$3,940,000) which was a non-cash item.

**CALGARY BOARD OF EDUCATION
SCHEDULE 7 – REMUNERATION
FOR THE YEAR ENDED AUGUST 31, 2022**

Board Members:	FTE	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other Paid	Other Accrued Unpaid Benefits (1)	Expenses
Laura Hack, Chair	0.84	\$47,711	\$3,140	\$7,538			\$1,731	\$2,172
Marilyn Dennis, Chair	0.13	9,096	542	1,423			-	-
Susan Vukadinovic, Vice Chair	0.84	43,289	2,878	7,538			1,731	2,093
Althea Adams, Vice Chair	0.16	8,173	491	1,423				-
Charlene May	0.84	39,288	2,641	7,538			1,731	4,469
Dana Downey	0.84	39,288	2,641	7,538			1,731	2,272
Marilyn Dennis	0.87	37,385	2,350	7,210			18,750	2,576
Nancy Close	0.84	39,288	2,471	7,541			1,731	3,165
Patricia Bolger	0.84	39,288	2,657	7,538			1,731	3,322
Julie Hrdlicka	0.16	7,356	447	1,423				-
Trina Hurdman	0.16	7,356	447	1,423				-
Richard Hehr	0.16	7,356	-	1,422				-
Mike Bradshaw	0.16	7,356	447	-				-
Subtotal	6.84	332,230	21,152	60,979			29,136	20,069
Christopher Usih, Chief Superintendent	1.00	261,028	49,131	6,024	-	-	75,929	20,265
Brad Grundy, Treasurer	1.00	240,815	45,477	8,031	-	-	13,153	5,871
Patricia Minor, Secretary	1.00	141,793	35,302	-	-	-	9,967	-
Superintendents, Certificated	2.00	437,926	97,434	16,062	-	-	79,372	10,681
Superintendents, Non-Certificated	4.00	895,441	152,755	32,124	-	-	109,485	-
Certificated		673,255,007	152,878,854	-	-	250,653	-	
School based	6,509							
Non-School based	151							
Non-certificated		204,904,965	48,529,458	-	-	1,875,665	-	
Instructional	1,935							
Operations & Maintenance	800							
Transportation	11							
Other	380							
TOTALS	9,795	\$880,469,205	\$201,809,563	\$123,220	\$0	\$2,126,318	\$317,042	\$56,886

(1) Other Accrued Unpaid Benefits Include: Vacation liability as well as SIPP and SERP for Superintendents.

**CALGARY BOARD OF EDUCATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022, WITH COMPARATIVE INFORMATION FOR 2021
(in dollars)**

Notes for Trustees

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

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

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

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

Notes for Employees

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

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

$$E = D * ER \text{ rate (subject to ATRF Maximum contributions) where}$$
$$D = \text{Salary updated to plan members files}$$
$$ER \text{ rate (2022) - 10.87\%}$$

The ATRF Board has reduced teacher and employer/government contribution rates for the Teachers' Pension Plan (TPP) and the effective rate is 10.87%.

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.

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

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

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

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

⁷ **Other Accrued Unpaid Benefits** includes untaken vacation pay and supplemental pension expenses accrued up to August 31, 2022.

**CALGARY BOARD OF EDUCATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022, WITH COMPARATIVE INFORMATION FOR 2021
(in thousands)**

1. NATURE OF OPERATIONS

The Calgary Board of Education (the “Corporation”) is an independent legal entity with a publicly elected Board of Trustees as stipulated in the *Education Act*, Statutes of Alberta, 2012, Chapter E-0.3, and operates as “The Calgary Board of Education”. From time to time, the Corporation is referred to as School Division No.19. The Corporation is registered as a charitable organization under the *Income Tax Act* (Canada) and, therefore, is exempt from income tax and may issue official receipts to donors for income tax purposes.

The Corporation is economically dependent upon the Government of the Province of Alberta, since the viability of its on-going operations depends on grants and contributions from Alberta Education and other provincial ministries. The Government of the Province of Alberta provides more than ninety five percent of the Corporation’s total revenue on an annual basis.

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

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

2. SIGNIFICANT ACCOUNTING POLICIES

These consolidated financial statements were prepared by management in accordance with the Canadian Public Sector Accounting Standards (“PSAS”) without reference to Sections PS 4200 to PS 4270. The precise determination of many assets and liabilities is dependent on future events. As a result, the preparation of consolidated financial statements for a period involves the use of estimates and approximations, which have been made using judgment. Actual results could differ from those estimates and approximations. The consolidated financial statements have, in management’s opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below:

(a) Basis of Consolidation

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

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

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

**CALGARY BOARD OF EDUCATION
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 FOR THE YEAR ENDED AUGUST 31, 2022, WITH COMPARATIVE INFORMATION FOR 2021
 (in thousands)**

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Basis of Financial Reporting

Valuation of Financial Assets and Liabilities

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

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

Financial Assets

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

Cash and cash equivalents

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

Accounts receivable

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

Portfolio investments

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

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

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2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

restrictions on their contributions to endowments, for example capital preservation. The principal restriction is that the original contribution should be maintained intact in perpetuity. Other restrictions may include spending investment income earned by endowments for specific operational or capital purposes or capitalizing a certain amount of investment income to maintain and grow the real value of endowments.

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

Other financial assets

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

Liabilities

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

Accounts payable and other accrued liabilities

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

Deferred contributions

Deferred contributions include contributions received for operations which have stipulations that meet the definition of a liability per PS 3200. These contributions are recognized by the Corporation once it has met all eligibility criteria to receive the contributions. When stipulations are met, deferred contributions are recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability.

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

Spent Deferred Capital Contributions (SDCC) represent externally restricted supported capital funds that have been spent but have yet to be amortized over the useful life of the related capital asset. Amortization over the useful life of the related capital asset is due to certain stipulations related to the contributions that require that the school jurisdiction to use the asset in a prescribed manner over the life of the associated asset.

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

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2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 ("EARSL") of active employees covered under the plan. The EARSL for employees of the Corporation is twelve years. The most recent valuation of the obligation was performed on August 31, 2021. 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

Liability for Contaminated Sites

Contaminated sites are a result of contamination of a chemical, organic or radioactive material or live organism that exceeds an environmental standard, being introduced into soil, water or sediment.

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

Asset Retirement Obligation

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

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2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 and the Minister of Education for disposition and when the fair value of the liability can be reasonably determined.

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 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)

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 consist of pandemic supplies, which 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, 2022, 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 16.

Revenue recognition

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recognized as unearned revenue and recorded in accounts payable and other accrued liabilities.

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

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

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.

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2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

Government transfers

Transfers from all governments are referred to as government transfers. Government transfers and associated externally restricted investment income are recognized as deferred contributions if the eligibility criteria for use of the transfer, or the stipulations together with the Corporation's actions and communications as to the use of the transfer, create a liability. These transfers are recognized as revenue as the stipulations are met and, when applicable, the Corporation complies with its communicated use of these transfers.

All other government transfers, without stipulations for the use of the transfer, are recognized as revenue when the transfer is authorized and the Corporation meets the related eligibility criteria.

Donations and non-Government contributions

Donations and non-government contributions are received from individuals, corporations, and private sector not-for-profit organizations. Donations and non-government contributions may be unrestricted or externally restricted for operating or capital purposes.

Unrestricted donations and non-government contributions are recognized as revenue in the year received or in the year the funds are committed to the Corporation if the amount can be reasonably estimated and collection is reasonably assured.

Externally restricted donations, non-government contributions and realized and unrealized gains and losses for the associated externally restricted investment income are recognized as deferred contributions if the terms for their use, or the terms along with the Corporation's actions and communications as to the use, create a liability. These resources are recognized as revenue as the terms are met and, when applicable, the Corporation complies with its communicated use.

Grants and donations for land

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

Investment income

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

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2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expenses

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

Allocation of costs:

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

Program reporting

The Corporation's operations have been segmented as follows:

- **ECS Instruction:** The provision of ECS educational instructional services that fall under the basic public education mandate.
- **Grade 1 - Grade 12 Instruction:** The provision of instructional services for Kindergarten to Grade 12 that fall under the basic public education mandate.
- **Operations and maintenance.** The operation and maintenance of all school buildings and maintenance shop facilities.
- **Transportation.** The provision of regular and special education bus services (to/from school), whether contracted or board operated, including transportation facility expenses.
- **System administration.** The provision of board governance and system-based/central office administration.
- **External services.** All projects, activities, and services offered outside the public education mandate for Pre-K children and students in K to Grade 12. Services offered beyond the mandate for public education are to be self-supporting, and Alberta Education funding may not be utilized to support these programs.

The allocation of revenues and expenses are reported by program, source, object and type on Schedule 3 Program of Operations.

Financial instruments

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

Fair Value

This category includes derivatives and portfolio investments in equity instruments quoted in an active market. The Corporation has designated its bond portfolio that otherwise would be classified into the amortized cost category at fair value as the Corporation manages and reports the performance of it on a fair value basis. These are initially recognized 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 Consolidated Statement of Operations, upon disposal.

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

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

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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:

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 recognized any impairment on its tangible capital assets based on impairment indicator assessment, 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, 2022, 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 May 2021.

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 12).

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 12).

Future Accounting Changes

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

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2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- **PS 3280 Asset Retirement Obligations (effective September 1, 2022)**
This standard provides guidance on how to account for and report liabilities for retirement of tangible capital assets required by law or contract.
- **PS 3400 Revenue (effective September 1, 2023)**
This standard provides guidance on how to account for and report on revenue, and specifically, it addresses revenue arising from exchange transactions and non-exchange transactions.

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

3. CASH AND CASH EQUIVALENTS

	2022		2021	
	Effective Market Yield	Amortized cost	Effective Market Yield	Amortized cost
Bank balances ⁽¹⁾	1.06	\$ 205,699	0.80	\$ 205,125
Outstanding deposits and (cheques)		2,581		(1,586)
Cash equivalents (GIC)	1.23	551	1.30	617
Total cash and equivalents		\$ 208,831		\$ 204,156

(1) Includes cash balances restricted for EducationMatters in the amount of \$277 (2021 - \$281).

General operating and other bank indebtedness

The Corporation maintains a line of credit to a maximum of \$25,000 (2021 - \$25,000) that has been negotiated with its banker for general operating purposes. The line of credit bears an interest rate at the bank's prime rate per annum. As at August 31, 2022, the prime rate was 4.70% (2021 - 2.45%) No amounts have been drawn against the Corporation's general operating line of credit as at August 31, 2022 (2021 - \$nil).

Supplementary cash flow information

For the year ended August 31, 2022, cash interest earned (both operating and capital) from bank accounts and investments totalled \$2,009 (2021 - \$1,610). Total interest paid on capital leases during the year was \$319 (2021 - \$319).

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4. ACCOUNTS RECEIVABLE

	2022			2021
	Gross amount	Allowance for doubtful accounts	Net realizable value	Net realizable value
Fees	\$ 14,052	\$ (9,879)	\$ 4,172	\$ 3,515
Federal government	1,787	-	1,787	1,743
Other	1,489	(262)	1,227	457
Municipalities	1,129	-	1,129	1,203
Alberta Education - Sub Teacher	250	-	250	78
Alberta Education - Sub Teacher	97	-	97	85
First nations	53	-	53	63
Other Government of Alberta ministries	50	-	50	49
Insurance Claims	46	-	46	80
Foundations	4	-	4	51
Post-secondary institutions	2	-	2	-
Alberta Education - Grants	1	-	1	203
Alberta Infrastructure	-	-	-	24,988
	\$ 18,960	\$ (10,141)	\$ 8,818	\$ 32,515

5. PREPAID EXPENSES

	2022	2021
Software licensing	\$ 7,011	\$ 4,139
Dental and medical benefits plan advances	4,561	8,418
Prepaid insurance	1,623	1,610
Other	1,426	1,262
Prepaid trip vouchers	1,188	1,257
Rent	1,236	1,254
Health spending account advances	797	759
Evergreening program	765	319
Association and union dues	-	1,021
Total	\$ 18,606	\$ 20,039

6. CONTRACTUAL RIGHTS

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

	2022	2021
Contractual rights from Alberta Infrastructure	9,372	42,637
Contractual rights from operating leases	\$ 285	\$ 285
Total	\$ 9,657	\$ 42,922

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7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2022</u>	<u>2021</u>
Other trade payables and accrued liabilities	\$ 37,988	\$ 38,541
Salaries and benefit costs	29,802	28,190
Alberta Education	17,198	18,436
Unearned Revenue		
School Generated Funds, including fees (Note 14)	16,327	14,961
Other fee revenue not collected at school level	7,659	7,758
Unearned rental revenue	99	99
Accrued vacation liability	8,969	8,939
Federal Government	47	808
Alberta Health Services	11	1
Post-Secondary Institutions	8	72
Other Alberta school jurisdictions	5	6
Other Government of Alberta ministries	-	699
Total	\$ 118,113	\$ 118,510

The accrued liability of \$17,198 (2021 - \$18,436) from Alberta Education reflects deferral of base instruction grant to the subsequent school year as a result of actual student enrolment being lower than the projected student count for funding purposes.

8. EMPLOYEE FUTURE BENEFITS

(a) Employee Future Benefits Schedule

	<u>2022</u>	<u>2021</u>
Supplemental executive retirement program	\$ 215	\$ 311
Supplementary retirement plan	97	131
Post retirement and post-employment benefit plans	24,437	24,450
	\$ 24,749	\$ 24,892

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

The Corporation's net pension expense for the registered portion of SiPP for the year was \$59 (2021 - \$49). The net pension recovery for SERP was \$97 (2021 - \$18 expense). The total liability for the SERP on August 31, 2022, was \$215 (2021 - \$311).

(c) Supplementary Retirement Plan (SRP)

The total liability for the SRP on August 31, 2022, was \$97 (2021 - \$131).

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8. EMPLOYEE FUTURE BENEFITS (CONTINUED)

(d) Enrollment in SiPP, SERP and SRP

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

	<u>2022</u>	<u>2021</u>
Supplemental Integrate Pension Plan (SiPP)	7	7
Supplementary Executive Retirement Program (SERP)	7	7
Supplementary Retirement Plan (SRP)	<u>35</u>	<u>27</u>
Total	<u>49</u>	<u>41</u>

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

Changes in PRB/PEB

The following table provides the plans' change in Post Retirement and Post-Employment Benefits Plans ("PRB/PEB") for the years ended August 31, 2022, and 2021:

	<u>2022</u>	<u>2021</u>
Liability for PRB/PEB, beginning of year	\$ 24,450	\$ 25,053
Current service cost	1,412	1,494
Interest cost	1,644	1,228
Benefits payments	(5,515)	(4,970)
Amortization of net actuarial losses	2,446	1,645
Liability for PRB/PEB, end of year	<u>\$ 24,437</u>	<u>\$ 24,450</u>

To date, \$24,437 (2021 – \$24,450) 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>2022</u>	<u>2021</u>
Accrued benefit obligation, ending balance	\$ 36,934	\$ 46,170
Unamortized net actuarial losses	<u>(12,497)</u>	<u>(21,720)</u>
Liability for PRB/PEB, ending balance	<u>\$ 24,437</u>	<u>\$ 24,450</u>

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>2022</u>	<u>2021</u>
Current period service cost	\$ 1,412	\$ 1,494
Amortization of net actuarial gains	<u>2,451</u>	<u>1,645</u>
Benefit expenses	\$ 3,863	\$ 3,139
Benefit interest expenses	<u>1,644</u>	<u>1,228</u>
Total benefit expenses	<u>\$ 5,507</u>	<u>\$ 4,367</u>

**CALGARY BOARD OF EDUCATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022, WITH COMPARATIVE INFORMATION FOR 2021
(in thousands)**

8. EMPLOYEE FUTURE BENEFITS (CONTINUED)

The accrued benefit obligations for employee future benefit plans as of August 31, 2022, are based on actuarial valuations for accounting purposes as of August 31, 2022. 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>2022</u>	<u>2021</u>
Discount rate on accrued benefit obligation	6.80%	3.70%
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%	5.25%	5.50%
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 \$69,249 (2021 - \$70,192) and are included in these consolidated financial statements as revenue from the Government of Alberta and as certificated benefits expense. At August 31, 2022, the ATRF reported a surplus of \$5,319,335 (2021 - \$3,082,168).

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

The Corporation participates in the LAPP, which is a multi-employer pension plan and does not report on any unfunded liabilities. The service costs for the employees for the current year of \$15,633 (2021 - \$16,929) are included in these consolidated financial statements and comprise the Corporation's costs of employer contributions. At December 31, 2021, the LAPP reported a surplus of \$11,922,000 (2020 - \$4,961,337).

The Corporation provides non-contributory defined benefit supplementary retirement benefits to its executives and it participates in the multi-employer supplementary integrated pension plan (SiPP) for members of senior administration. The plan provides a supplement to the LAPP or ATRF pension to a full 2% of pensionable service. The annual expenditure for this pension plan is equivalent to the annual contributions of \$59 for the year ended August 31, 2022 (2021 - \$49).

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.

9. ENVIRONMENTAL LIABILITIES

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.

	<u>2022</u>	<u>2021</u>
Contaminated site liabilities	\$ 1,800	\$ 1,800
Asset retirement obligation	4,267	4,267
	<u>\$ 6,067</u>	<u>\$ 6,067</u>

**CALGARY BOARD OF EDUCATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022, WITH COMPARATIVE INFORMATION FOR 2021
(in thousands)**

10. 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 \$14,896 (2021 - \$14,487) (refer to Schedule 5) to retire the outstanding lease obligation as of August 31, 2022. As of August 31, 2022, capital lease obligations pertaining to the Corporation are as summarized below:

	<u>2022</u>	<u>2021</u>
Finance contracts, secured by certain building components at an annual interest rate of 3.28% , repayable in annual installments of \$217 including interest, maturing in August 2023.	\$ 210	\$ 516
Finance contracts, secured by certain building components at annual interest rates ranging from 1.93% - 3.28% , repayable in annual installments of \$152 including interest, maturing August 2023 through August 2026.	2,727	3,407
Finance contracts, secured by certain building components at annual interest rates ranging from 1.91% - 5.29%, repayable in annual installments of \$756 including interest, maturing August 2023 through August 2027.	297	732
Finance contracts, secured by certain building components at annual interest rates ranging from 1.58% - 5.29%, repayable in annual installments of \$1,692 including interest, maturing August 2023 through August 2027.	<u>10,686</u>	<u>9,127</u>
Total	<u>\$ 13,920</u>	<u>\$ 13,783</u>

Minimum lease payments for future years are as follows:

	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2022-2023	\$ 449	\$ 3,392	\$ 3,841
2023-2024	342	3,080	3,422
2024-2025	253	2,766	3,019
2025-2026	184	2,632	2,816
2026-2027	109	2,050	2,159
Total	<u>\$ 1,337</u>	<u>\$ 13,920</u>	<u>\$ 15,257</u>

The Corporation entered into finance contracts during the year in the amount of \$2,676 (2021 - \$2,692) secured by certain building components maturing through August 2027. Finance contracts principal repayment of \$2,538 (2021 - \$2,494) was made during the year.

**CALGARY BOARD OF EDUCATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022, WITH COMPARATIVE INFORMATION FOR 2021
(in thousands)**

11. NET ASSETS

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

	2022	2021
restricted (deficit) surplus	\$ (12,165)	\$ 40
operating reserves	37,430	38,777
Accumulated surplus from operations	25,265	38,817
Investment in tangible capital assets	123,803	128,487
Capital reserves ^(a)	49,882	41,863
Endowment ^(b)	4,813	5,521
Accumulated remeasurement gains	727	1,928
accumulated surplus	\$ 204,490	\$ 216,616

(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, 2022, \$27,209 (2021 - \$18,006) is committed or designated for a specified purpose.

(b) Endowment

As a result of consolidating EducationMatters, the Corporation has included \$4,813 (2021 - \$5,521) in Endowment Funds which represents the principal amounts contributed for the benefit of students which must be held in perpetuity by EducationMatters in accordance with stipulations placed by the contributor.

12. RELATED PARTY TRANSACTIONS

(a) Province of Alberta and economic dependence

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

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

CALGARY BOARD OF EDUCATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022, WITH COMPARATIVE INFORMATION FOR 2021
(in thousands)

12. RELATED PARTY TRANSACTIONS (CONTINUED)

(b) Other

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

	Assets (at cost or net realizable value)	Liabilities	Revenues	Expenses
Government of Alberta (GOA):				
Education				
Accounts receivable / accounts payable	\$ 250	\$ -	\$ -	\$ -
Unexpended deferred capital revenue	-	6,801	-	-
Expended deferred capital revenue	-	134,433	-	-
Other Assets & Liabilities	-	17,198	-	-
Grant revenue & expenses	-	-	1,232,622	-
Other revenue & expenses	-	-	3,036	-
Other Alberta school jurisdictions	97	5	1,107	78
Treasury Board and Finance (principal)	-	-	50,593	-
Alberta Health Services	-	11	-	1,044
Post-secondary institutions	2	8	3	346
Other Government of Alberta	103	-	8,181	174
Alberta Infrastructure				
Alberta Infrastructure	-	-	3,833	-
Unexpended deferred capital contributions	-	6,428	-	-
Spent deferred contributions	-	1,055,460	-	-
Alberta Pensions Services Corporation	-	-	-	29,581
Total 2021-22	\$ 452	\$ 1,220,344	\$ 1,299,375	\$ 31,223
Total 2020-21	\$ 25,403	\$ 1,197,744	\$ 1,286,865	\$ 33,830

13. FEES REVENUE

	2022	2021
Lunch supervision	\$ 15,731	\$ 11,554
Other	10,750	3,842
Student supplies	2,381	3,033
Transportation	8	-
Total	\$ 28,870	\$ 18,429

The CBE recognized the need to support student access to public education during the challenging times created by the pandemic. The decision had been made to provide a full refund of transportation fees paid to all yellow school bus riders who were registered as of Feb. 28, 2021.

**CALGARY BOARD OF EDUCATION
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(in thousands)**

14. SCHOOL GENERATED FUNDS

	<u>2022</u>	<u>2021</u>
Unearned school generated revenue, beginning of year	\$ 14,961	\$ 12,927
Gross receipts:		
Fees	10,220	3,500
Fundraising	2,086	1,417
Gifts and donations	4,031	3,444
Grants to schools	28	52
Other sales and services	2,807	1,974
Total gross receipts	\$ 19,173	\$ 10,387
Less:		
Related expenses and uses of funds	\$ 16,592	\$ 7,391
Direct costs including costs of goods sold to raise funds	1,215	962
	<u>1,366</u>	<u>2,034</u>
Deferred school generated revenues, end of year	\$ 16,327	\$ 14,961
Balance included in accounts payable and accrued liabilities	\$ 16,327	\$ 14,961

15. CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES

(a) Contractual obligations

	<u>2022</u>	<u>2021</u>
Building leases	\$131,044	\$145,113
Service providers	99,308	123,480
Building projects	2,355	7,507
	<u>\$232,707</u>	<u>\$276,100</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, 2022, 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.

**CALGARY BOARD OF EDUCATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022, WITH COMPARATIVE INFORMATION FOR 2021
(in thousands)**

15. CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES (CONTINUED)

- Effective January 1, 2021, the Corporation entered into a 67-month gas contract with Direct Energy. In addition, effective June 1, 2021, the Corporation entered into a 2-year electricity contract with Direct Energy.

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>
2022-23	\$1,958	\$14,107	\$72,755	\$88,820
2023-24	398	14,555	26,153	41,105
2024-25	-	15,003	399	15,402
2025-26	-	15,043	-	15,043
2026-27	-	15,601	-	15,601
Thereafter	-	56,736	-	56,736
Total	\$2,355	\$131,044	\$99,308	\$232,707

(b) Contingent liabilities

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

The Corporation is a member of Urban Schools Insurance Consortium (USIC) (Note 17). As such, the Corporation has comprehensive general insurance that provides insurance coverage related to most claims.

16. TRUST FUNDS UNDER ADMINISTRATION

	<u>2022</u>	<u>2021</u>
Scholarship trust funds	\$ 25	\$ 7
School staff funds	-	3
	<u>\$ 25</u>	<u>\$ 10</u>

17. 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, 2022, was \$3,199 (2021 - \$4,670).

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

18. SEGMENTED INFORMATION

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

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

Certain allocation methodologies are employed in the preparation of segmented financial information. Amortization expense is allocated to segments based upon the purpose of the tangible capital asset that is being utilized.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 2. See Schedule 3 – Program of Operations for details.

19. COMPARATIVE FINANCIAL INFORMATION

The comparative figures for certain expense categories on the Consolidated Statement of Operations have been reclassified to be consistent with Alberta Education's Funding Manual for School Authorities 2021-22. These reclassifications did not impact the Corporation's annual deficit or accumulated surplus.

<u>Originally Reported</u>		<u>Reclassified</u>		
Instruction: K - Grade 12	\$	1,057,170	Instruction: Grade 1 - Grade 12	\$ 1,027,067
Instruction: Pre - K	\$	2,482	Instruction : ECS	\$ 32,585

20. 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 2021-22 unaudited budget was approved by the Board of Trustees on May 20, 2021, and submitted to Alberta Education by May 31, 2021.

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 \$16,048 (2021 - \$12,813).

Managements' Discussion and Analysis

For the year ended August 31, 2022



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**Calgary Board
of Education**

1. Overview

This Management Discussion and Analysis (MD&A) provides a summary of key activities that occurred during the 2021-22 school and fiscal year. This MD&A provides the strategic and operational context in which to consider the information presented in the audited financial statements and related notes.

This MD&A should be read along with the Calgary Board of Education's (CBE) [Budget Report for 2021-22](#). The Budget Report sets out the CBE's original plan for the 2021-22 school year. Readers should also review the CBE's Fourth Quarter Budget Variance Report to gain a better understanding of how actual events varied from the Budget Report.

The Consolidated Financial Statements and the accompanying notes for the fiscal and school year ended Aug. 31, 2022, are a summation of all activities that occurred during the 2021-22 school and fiscal year.

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

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

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

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

Taken together, this information sets out how the CBE made material progress towards the Board of Trustees' priorities of student achievement, equity, and well-being during the 2021-22 school year.

The MD&A and Consolidated Financial Statements are reviewed and approved by the Board of Trustees on the recommendation of the CBE's Audit and Risk Committee. After approval, the Audited Financial Statements are submitted to Alberta Education, prior to the deadline of November 30, as required by the *Education Act*.

2. Economic and Operating Environment

Operating Environment

As the largest school district in Western Canada, the Calgary Board of Education serves a diverse student population. The CBE offers a depth and breadth of programming and supports to meet the learning needs and interests of all students.

With over 125,000 students served in 2021-22, the composition of the CBE student population reflects the diversity within the City of Calgary.

The summary below provides a snapshot of the CBE:

- 5,200 students who self-identified as Indigenous
- 30,000 English Language Learners
- 6,000 students attending unique settings
- 24,000 Alternative programs learners
- 22,000 students with identified special education needs

Board Leadership

The Calgary Board of Education is governed by an elected board of seven trustees.

In the 2021-22 school year, the CBE welcomed a newly elected Board of Trustees including six new trustees: Dana Downey, Laura Hack, Patricia Bolger, Susan Vukadinovic, Nancy Close, and Charlene May. The CBE also welcomed one returning trustee, Marilyn Dennis. The CBE would also like to thank the outgoing trustees for their time and contributions to ensuring CBE students have access to a world-class public education.

Government Support

The Government of Alberta, largely through the Ministry of Alberta Education, funds and regulates most facets of the provincial school system.

Alberta Education provides over 90 % of the funding received by the Calgary Board of Education. The funds are allocated based on a funding formula that features a Weighted Moving Average calculation of student enrolment.

Due to the impact of COVID-19, the CBE, like many school jurisdictions in the province, experienced a drop in actual enrolment in the 2020-21 school year.

The CBE set aside (deferred) revenue to reflect the difference between the projected enrolment the CBE was funded for and the actual enrolment as per the annual September 30, 2021 student count. In the following 2022-23 school year, this deferred revenue will be recognized.

Both the CBE’s revenue deferral calculation and the related accounting treatment was confirmed as part of the 2021-22 Alberta Education funding process and subsequent direction from Alberta Education.

	2020-21	2021-22	2022-23
(Deferral)/ Receivable for difference in projected enrolment to Sep. 30 student count	(\$17.2)	(\$18.4)	
Recognition in following year		▲ \$17.2	▲ \$18.4

[Additional forward-looking information is available in Section 6: Outlook.](#)

Alberta Education Funding Formula
<p>Alberta Education’s Weighted Moving Average (WMA) funding allocation framework was created to provide school jurisdictions with a predictable amount of funding for the related school year based on student enrolment. With the introduction of the new funding framework for the 2020-21 school year, the WMA formed the basis of most provincial public education grants.</p> <p>Under the WMA funding framework, school jurisdiction funding is adjusted in the following year for any differences between the enrolment number (number of students) used for the basis of funding and actual student enrolment as determined by a September enrolment count.</p>

Public Health and Safety

The Calgary Board of Education follows the guidance and direction of Alberta Health, Alberta Health Services, and Alberta Education.

For students, parents and staff, the 2021-22 school year began with health measures consistent with those of the year prior. As the year progressed, students, parents and staff were continuously responding to new, and changing information, public health measures, and regulations as the CBE, province, and world continued to navigate the global pandemic.

Schools were required to comply with a range of health measures (ex. mandatory mask mandates), and an immunization requirement for employees.

The health measures came in response to numerous challenges. Schools experienced surges in positive cases, the extension of winter break with online learning, and then a phase out of public health measures.

For the health and safety of students and staff, the CBE made the necessary investments and operational adjustments to keep classrooms safe and to maintain programming.

Significant investments were made in:

- Additional contract teachers to cover absences;
- Enhanced cleaning and disinfection practices, including rapid response cleaning teams;
- Increased operation of ventilation systems to maximize outdoor air intake and to increase air exchange rates; and
- Upgrading Heating, Ventilating, and Air Conditioning (HVAC) systems with Minimum Efficiency Reporting Value (MERV) 13 filters, and other enhancements through deployment of Safe Indoor Air Funding.

The CBE received two Learning Disruption Grants to provide targeted literacy and numeracy for eligible Grade 1, 2 and 3 students for education disruptions during the pandemic.

Grade 1 targeted funds were available from April until the end of June. Funding for Grade 2 and 3 students was provided for December until the end of March. The CBE took the initiative to extend the allocation of resources associated with the targeted funding and invested an additional \$1.9 million.

CBe-learn enrolment was also impacted during the 2021-22 school year as some students preferred online school — either due to design or based on continued concern regarding pandemic health impacts. To that end, enrolment in CBe-learn saw an increase of 204% from 1,041 in 2020-21 students to 3,170 in 2021-22.

The benefits of technology have extended to the CBE's staff complement, where possible. The CBE introduced the Future of Work initiative to focus on staff engagement, productivity enhancement, increased recruitment and retention opportunities, and cost containment. The initial outcome has resulted in a hybrid work environment that permits staff that work in roles suited to remote work to work up to three days remotely effective the 2022-23 school year with a plan to revisit in 2023.

The 2022-23 school year has begun similar to a pre-pandemic year. With the lessening of COVID-19 health measures and increases in vaccination rates, CBE operations for the 2022-23 school year have started to return to a pre-pandemic normal. Nevertheless, the CBE continues to encourage general health measures for all students and staff to reduce the risk of transmission of all illnesses.

3. Fiscal Year Results

The CBE's deficit for the 2021-22 year is \$10.9 million. This is an unfavourable variance from the balanced budget. It is also an unfavourable variance of \$9.7 million from the forecasted \$1.2 million deficit from the third quarter variance report.

The deficit of \$10.9 million represents 0.8% of budgeted expenditures. CBE administration believes this is a reasonable outcome that reflects the reality of continuing public school operations during a global pandemic.

Year-over-Year Highlights

Major changes in the 2021-22 year compared to the 2020-21 year include:

- The CBE received COVID Mitigation funding (\$18.4 million) and Bridge funding (\$35.7 million) to offset the effect of the decline in enrolment due to COVID-19 in 2021-22. This is comparable to the one-time Safe Return to School Funding that was received in 2020-21.
- Although actual enrolment resulted in a net increase from the previous school year, it remained below projections used under the WMA funding framework. The CBE deferred funding for students who were projected but did not attend school in 2021-22.
- Increased funding for Learning Disruption Target Funding (\$8.3 million) and Safe Indoor Air (\$1.9 million) with offsetting expenses to assist with COVID-19 related concerns.
- As COVID-19 restrictions eased, projects and positions previously paused resumed regular activity which resulted in higher year-over-year spending.
- An overall increase in costs across the system related to supply chain disruption and inflationary pressures.

Consolidated Financial Results

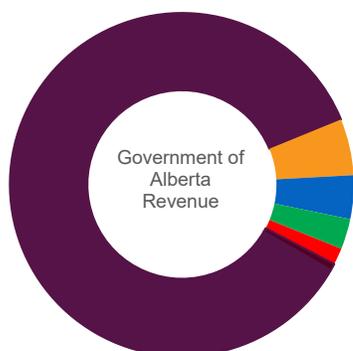
CBE's consolidated financial statements are presented in accordance with Public Sector Accounting Standards (PSAS) and in the format prescribed by Alberta Education.

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

To support transparency, an alternate view of expenditures 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 detail as to the specific types of expenditures that were made during the year. Definitions of these expenditure blocks can be found in [Appendix II](#).

Revenue

Government of Alberta Revenue



	Actuals 2021-22	Actuals 2020-21	Increase/ Decrease	
	(in \$000s)	(in \$000s)	(in \$000s)	%
Alberta Education funding	1,112,198	1,072,401	39,797	3.7%
Alberta Teacher Retirement Funds (ATRF)	69,249	70,192	(943)	(1.3%)
Alberta Infrastructure	53,512	47,459	6,053	12.8%
Safe Return to Class Fund	-	45,684	(45,684)	(100.0%)
Student transportation	37,406	37,406	-	-
Infrastructure Maintenance and Renewal (IMR)	20,337	13,382	6,955	52.0%
Other Government of Alberta	8,205	46	8,159	17737.0%
Other Alberta school authorities	302	295	7	2.4%
Government of Alberta revenue	1,301,209	1,286,865	14,344	1.1%

The CBE allocated \$1,120.7 million or 86.1% of total Government of Alberta funding of \$1,301.2 million, toward providing direct student instruction and learning support. The CBE allocates those funds to best support teaching and learning activities that focus on student achievement, equity, and well-being based on the local context, student need, and evidence.

The remaining 13.9% of Government of Alberta funding is allocated to instructional supports. These are funds not directly tied to students and their learning but are flow through funds or are necessary to transport and support students while maintaining learning facilities.

These instructional support items include:

- \$69.2 million – Alberta Teachers' Retirement Fund (ATRF) is a flow-through transaction whereby funds received are designated for payment to the ATRF.
- \$37.4 million – Student transportation is funding received specifically for the transportation of students. These funds are restricted to the provision of student transportation.
- \$53.5 million – As facility capital projects are amortized (expensed) throughout their estimated useful life, a corresponding amount of Alberta Education revenue is recognized to show that provincial funding fully offsets the cost of the projects.
- \$20.3 million – Infrastructure Maintenance Renewal (IMR) funding is provided by the province to ensure that the health, safety and essential upgrading needs of facilities are met.

The increase in Government of Alberta revenue of \$14.3 million compared to prior year is the result of:

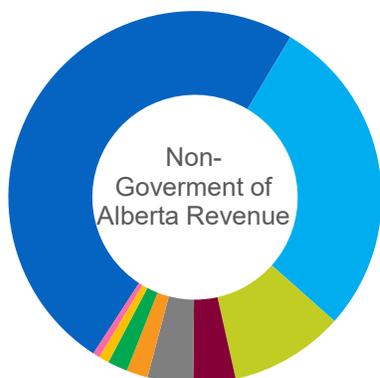
- \$19.6 million in Bridge funding that supported school boards with lower than projected enrolment as a result of COVID-19;
- \$18.4 million increase for COVID-19 Mitigation Funding;
- \$8.3 million for Learning Disruption Grant to assist in Grades 1, 2 and 3 learning delays because of the pandemic;

- \$8.1 million of flow-through revenue and expense for masks and test kits from AHS, distributed to schools;
- \$6.1 million for a new grant which supports Kindergarten students with severe, mild, or moderate disabilities;
- \$5.3 million expended deferred capital revenue for Alberta Infrastructure and Alberta Education;
- \$3.3 million for the settlement of Statements of Final Claims;
- \$3.2 million net change IMR capital amortization recognition and IMR operating;
- \$1.9 million Safe Indoor Air Funding;
- \$1.2 million for the new Curriculum Implementation;
- \$1.3 million decrease in compliance review funding recoveries; and
- \$0.2 million for ATA salary settlement.

This increase is partially offset by:

- \$39.0 million decrease in COVID-19 mitigation and Bridge Funding;
- \$11.2 million decrease in grant rates for Operations and Maintenance Funding;
- \$7.5 million for change in enrolment within the various funding grants. This is the outcome of the WMA framework calculation which uses both preceding year and projected enrolments to provide funding;
- \$4.0 million for the one-time Critical Worker Benefit received only in 2020-21; and
- \$0.9 million decrease in ATRF flow through funding. As this is a flow-through cost, ATRF revenues were similarly reduced. These amounts are determined by parties external to the CBE.

Non-Government of Alberta revenue



	Actuals 2021-22	Actuals 2020-21	Increase/ Decrease	
	(in \$000s)	(in \$000s)	(in \$000s)	%
Fees revenue	28,870	18,429	10,441	56.7%
Other sales & services	16,403	15,386	1,017	6.6%
Gifts & donations	5,806	4,559	1,247	27.4%
Rental of facilities	2,140	2,153	(13)	(0.6%)
Investment revenue	2,310	1,722	588	34.1%
Federal government & first nations	1,080	789	291	36.9%
Fundraising	1,013	772	241	31.2%
Other revenue	522	665	(143)	(21.5%)
Gains on disposal of tangible capital assets	348	452	(104)	(23.0%)
Total Non-Government of Alberta Revenue	58,492	44,927	13,565	30.2%

The CBE received a total of \$58.5 million in non-Government of Alberta revenue, an increase of \$13.6 million from the prior year. A large portion of these revenues are generated in schools and the amount raised is inherently variable year-to-year based on school decisions, the state of the local economy, and the varying needs of students.

For 2021-22 as public-health restrictions eased and activity resumed in schools, overall non-Government of Alberta revenue increased.

Non-Government of Alberta revenue increased due to:

- \$9.4 million in school-generated funds (with offsetting expense) as near normal school activities resumed with the easing of COVID-19 restrictions;
- \$4.2 million increase in fees revenue as lunchroom supervision levels returned to near to pre-pandemic levels;
- \$0.4 million increase in investment revenue due to higher interest rates; and
- \$0.3 million increase in federal government and First Nations revenue due federal election rentals.

These increases were partially offset by:

- \$0.5 million decrease in fees revenue. Only K to Grade 6 were charged a Student Supplies Fee in 2021-22 compared to K to Grade 9 in prior year; and
- \$0.3 million decrease in other revenue and gains from disposal of tangible capital assets.

Fees

The CBE charges fees for the provision of goods and services that are not covered by Alberta Education funding. Fee revenues support a range of goods and services that are provided directly to students and enhance the student's public education experience.

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. Any surplus resulting from fees collected are refunded or are added to a related reserve to moderate year-over-year changes in fees.

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. Approximately \$2.1 million was processed in waivers with \$1.8 million attributed to lunch supervision.

Although the 2021-22 school year saw an increase of over 4,000 students compared to prior year, total ridership is still below pre-pandemic levels. Due to the lower number of riders, there was a significant decrease in overall transportation cost compared to budget. The decision was made to eliminate transportation fees for yellow school bus riders as a result of a significant decrease in overall transportation cost. 2021-22 transportation costs were fully covered by Alberta Education grant and the prior year transportation reserve. This decision does not impact the funding available to support teaching and learning in schools.

[Appendix III](#) provides additional information on centrally managed fees.

Alberta Education Funding Per Student

Funding per student is calculated based on total revenue received from Alberta Education, less targeted funds including:

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

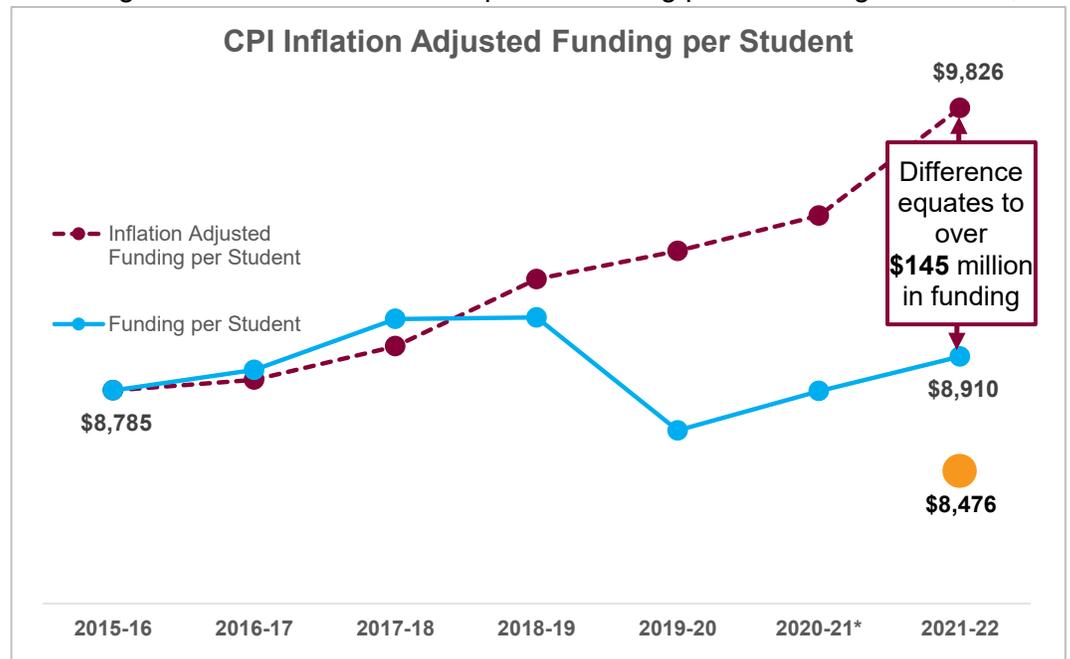
These targeted funds are removed from the per-student funding calculation as they are not available to directly support teaching and learning in the classroom. That is, the targeted funds cannot be used to hire and deploy additional school-based staff.

Similar to all Albertans, the CBE also faces inflationary cost pressures. Simply upholding funding to keep up with the rate of inflation has a monumental effect on total funding available. This is especially noticeable in a year with an inflation increase of 7 %, as reported by Statistics Canada in its September consumer price index report.

There is a significant amount of Alberta Education funding that is specified as one-time and not expected to continue in future years. These funds include:

- \$35.7 million Bridge Funding; and
- \$18.4 million COVID-19 Mitigation Funding.

Excluding these funds results in an updated funding per student figure of ● \$8,476.



Actual funding per student increased from 2020-21 as Safe Return to Class fund was excluded from the 2020-21 calculation. Although a significant portion of funding was allocated to student learning, some costs were indirect such as utility costs related to increased ventilation and additional cleaning measures.

Expenses

Expenses by Account and Category



	Actuals 2021-22	Actuals 2020-21	Increase/ Decrease	
	(in \$000s)	(in \$000s)	(in \$000s)	%
Certificated salaries and benefits	827,407	830,996	(3,589)	(0.4%)
Non-certificated salaries and benefits	257,439	255,964	1,475	0.6%
Supply and services	202,636	172,645	29,991	17.4%
Amortization expenses	77,732	76,454	1,278	1.7%
Other (uncollectible accounts and waivers)	4,104	3,691	413	11.2%
Interest and finance charges	1,308	1,158	150	13.0%
Total expenses	1,370,626	1,340,908	29,718	2.2%

Overall expenditures in 2021-22 were \$1,370.6 million, which is an increase of \$29.7 million, or 2.2 % compared to the prior year.

As the pandemic continued to affect the CBE operations in 2021-22, albeit at a lesser pace than prior year, year-to-year variances that can be directly attributed to COVID-19 are as follows:

- \$19.0 million decrease in certificated staff, support staff and supplies previously funded with Safe Return to Classroom funding;
- \$4.0 million decrease for flow-through Critical Worker Benefit received in 2020-21 but not in 2021-22;
- \$2.1 million overtime cost savings as a result of decreased rentals;
- \$1.8 million decrease as Personal Protective Equipment donated by the government, was recognized in prior year; and
- \$1.3 million net savings in teacher staffing. A temporary contract group of teachers were deployed. However, overall costs were less than prior year.

These decreases were partially offset with:

- \$8.1 million for the supply and distribution of masks and test kits from AHS with offsetting revenue;
- \$1.9 million for Safe Indoor Air Funding related to HVAC and filters; and
- \$0.2 million for net increase in cleaning costs, inclusive of cleaning supplies and staff overtime.

As part of near normal operations, year-to-year changes were as follows:

- \$13.9 million increase in year-over-year salary and benefits change for both certificated and support staff. As COVID-19 restrictions eased, staff utilized more benefits than in prior year;
- \$9.4 million increase in school activity/event costs with matching revenue from school generated funds;
- \$8.4 million increase for Learning Disruption Targeted Funding for certificated, support staff and supplies for Grades 1, 2 and 3;
- \$1.9 million from CBE's initiative to extend teachers' contracts for the Learning Disruption Funding for Grade 2 and 3 students to the end of the school year;

- \$7.2 million increase as COVID-19 created much uncertainty, many projects and vacant positions were left idle to provide flexibility in response to the pandemic. That said, as restrictions lifted, staffing and other areas of CBE, such as projects, contracts, fees and licensing resumed closer to normal operations;
- \$3.8 million increase in lunchroom supervision support cost as students resumed in person learning. This is offset with the increase in lunch supervision fees collected;
- \$4.2 million increase in transportation related cost as more students returned to using bussing transportation;
- \$3.2 million net utility and insurance increase.
- \$1.3 million for the addition of Life Safety System and project labour composition and the volume of recovery;
- \$1.2 million related to primarily salary costs for the new curriculum;
- \$0.6 million for new initiatives, external agency billings, and an increase in staff to support a large influx of students coming through the Welcome Centre;
- \$0.3 million for contractual increases to the Education Centre lease, additional Discovering Choices rent and operating costs; and
- \$1.8 million increase in amortization and uncollectible, waivers and interest charges.

The increases above were partially offset with:

- \$5.2 million net decrease from updated Resource Allocation Method (RAM) deployment, based on September 30 enrolment count. The RAM allocation was reduced to match actual rather than forecast enrolment. The RAM redeployment decisions made by principals to accommodate for students' learning needs based on actual enrolment. This adjustment is a normal part of operations;
- \$3.4 million decrease in school carry-forwards compared to prior year; and
- \$0.9 million decrease in flow-through Alberta Teachers' Retirement Fund.

Staff and Full-Time Equivalents (FTEs)

In 2021-22, the CBE employed more than 15,000 people. This makes the CBE one of the largest employers in the City of Calgary and a significant economic generator for the community. Approximately 9,800 full-time equivalents (FTE) are considered permanent staff and accounted for as full-time equivalents.

School-based employees represent approximately 84% or 8,255 FTEs of the total FTEs. School-based staff are supported by skilled, knowledgeable, and dedicated employees who work in a variety of other capacities across all the supporting CBE service units.

The CBE spends the greatest proportion of its funds on salaries and benefits. As expected, teachers make up the majority of that total.

Given that salaries and benefits make up 79% of total CBE expenditures, changes to provincial funding can have an immediate impact on staffing levels.

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

To ensure that the maximum amount of dollars are allocated to CBE schools, the CBE has undertaken a comprehensive service transformation initiative. This ongoing initiative leverages technology, process change, and other service delivery opportunities to maintain necessary services and supports to classrooms within relatively scarce resources.

Students per FTEs

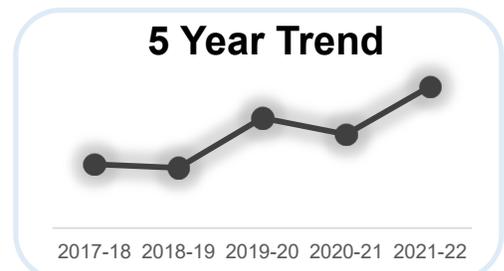
Every staff member is critical to ensuring a student's path to success. While funding allocation decisions prioritize schools and classrooms, the reduction or elimination of non-school based supports has a direct impact on what programs and services are available to support students.

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

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

The term "school-based staff" **does not include** staff in service units who work directly in schools, such as facility operations staff, trades staff, centrally managed school supports including school technology support specialists, psychologists, speech-language pathologists and the range of other supporting professionals.

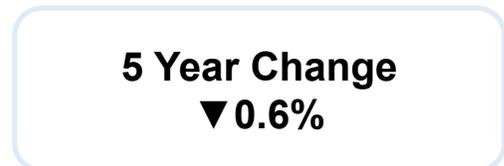
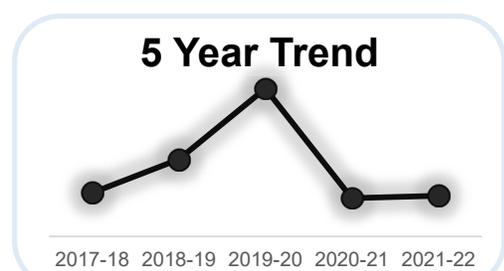
For 2021-22, students to school-based FTE ratio has risen compared to prior year due to increase enrolment.



The ratio of students to non school-based FTEs is not as closely tied to enrolment growth as school-based staffing levels.

Since resource allocations are prioritized to schools, central support staffing does not directly keep pace with enrolment growth.

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



Capital Expansion and Renewal

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

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

Significant additions to tangible capital assets in 2021-22 comprised of:

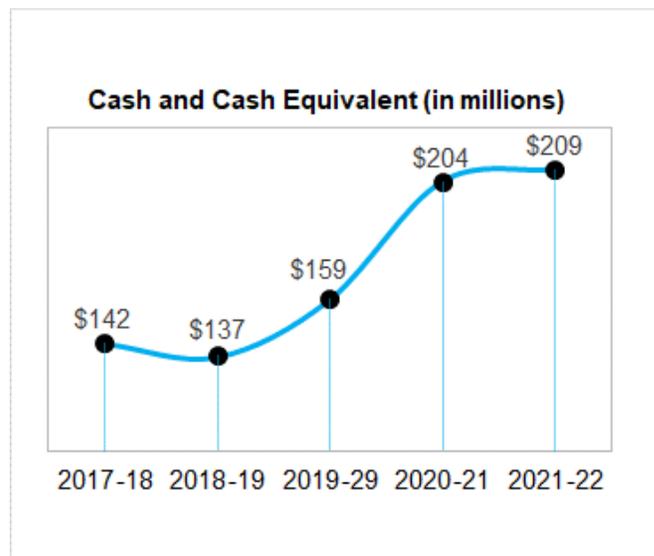
- \$39.2 million for two new schools (Mahogany and Bayside) and associated Alberta Infrastructure commissioning in various new schools;
- \$26.8 million in IMR and CMR capital projects completed at various schools;
- \$16.2 million for IT infrastructure, IT equipment renewal, Oracle upgrade, solar power systems, school lighting system upgrade, ground equipment & landscaping in various schools;
- \$1.4 million for Ian Bazalgette School portables and Forest Lawn High School Modernization; and
- \$0.2 million for playgrounds in various schools.

During 2021-22, the CBE did not sell any buildings. However, the CBE did retire the National Sports School leasehold improvements.

Financial Position Highlights

The CBE has a combined total of \$208.8 million in cash, cash equivalents as at August 31, 2022.

The balance is due to the timing difference between when funding (cash) is received and when related payments are made. The CBE is funded in advance of the related expenditures enabling the CBE to have cash on hand.



For example, the CBE receives funds for school construction and school modernization activity. Those dollars are not available to fund other costs. Cash required for the CBE's daily operations is primarily for vendor payments and payroll. 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 initiatives or funding carried forward into the following year is maintained in cash, and cash equivalents until spent and cannot be used for alternative purposes.

The CBE has a comprehensive treasury management strategy aimed at maximizing return on funds while preserving the invested dollars. Financial returns are, as required by the related funding agreements, used to augment the original contribution.

As at August 31, 2022, the CBE has an accumulated surplus balance of \$204.5 million (\$216.6 million in 2021), reflecting net financial assets of \$43.4 million (\$50.9 million in 2021) and non-financial assets of \$1,353.5 million (\$1,333.9 million in 2021). These amounts reflect the sum of CBE activities over times and are not considered cash at hand to spend.

Net assets include \$1,192.4 million (\$1,168.2 million in 2021) 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.

Note: the money for these capital assets has been spent.

A net asset position speaks to the strength of the financial position of the CBE and the ability to adequately cover liabilities. [\(Appendix IV\)](#)

Reserve Highlights

The August 31, 2022 operating reserves balance of \$37.4 million (2.7 % of operational expenditures) is a decrease of \$1.4 million from \$38.8 million (2.9% of operational expenditures) as at August 31, 2021.

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

- Maximum: 3.15%
- Minimum: 1%

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

Operating Reserve Levels (\$000s)	
Total 2020-21 expenditures	1,340,908
August 31, 2022 operating reserve balance	37,429
Percentage to prior year expenditure	2.8%

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

Given the global pandemic and the transition to a funding framework that increases the variability of per-student funding, it is appropriate that the CBE's reserves have been deployed to maintain core programs, services and supports through these challenging times. In alignment with Board of Trustees Operational Expectations policy, operating reserves were used to support one-time expenditures in support of public education.

The August 31, 2022 capital reserves balance of \$49.9 million represent an increase of \$8.0 million from the \$41.9 million as at August 31, 2021. This reflects the settlement of Statements of Final Claim and capital project carried-forward to the next fiscal year. Capital reserves are funds which are designated for future board-funded capital asset acquisitions.

Further details are provided in [Appendix V](#).

Deferred Maintenance / School Utilization

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

Within the next decade, over 64% of CBE facilities will be 50 years of age or older.

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

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

The combined IMR/CMR funding based on the current five-year average is \$42.4 million per year. Of note, the estimated replacement value of CBE school facilities stands at \$5.4 billion and the industry standard for major maintenance and renewal is 1 to 2% of the replacement value. Applying this standard, between \$54 million to \$108 million per annum in combined IMR/CMR would need to be invested annually to prevent deferred maintenance from increasing.

The CBE transformed its project delivery approach to increase delivery capacity and is now well positioned to fully implement both the carry forward IMR investment in addition to the current year's CMR/IMR allocation. Government has continued the CMR program which will allow the CBE sufficient time to fully invest all CMR funding in necessary maintenance. Of note, IMR and CMR funding can only be used on operating schools.

In addition to IMR and CMR funding, the CBE receives an Operations and Maintenance (O&M) grant. The O&M grant provides for the ongoing heating, lighting, cleaning and maintaining of schools. The O&M grant is calculated based on student enrolment as well as the utilization rate of CBE schools. The utilization rate is determined based on actual student enrolment as a %age of rated student capacity. When the CBE receives less than the full O&M rate, it means that funding must be drawn from the global budget to pay for recurring O&M expenses. Of note, O&M funding is only provided for operating schools.

To maximize O&M grant funding, the CBE targets a minimum school utilization rate of 85%. At or above 85% utilization attracts funding at \$62 per square metre. Below 85%, the rate per square metre drops to \$42. When the CBE does not maximize O&M grant funding it must augment the O&M funding with resources drawn from the global budget. This can negatively impact other CBE priorities.

With falling enrolment rates being experienced in the elementary years due to decreasing numbers of pre-school children within the City of Calgary, maintaining school utilization rates at or above 85% may necessitate consideration of program closures, program amalgamations, school boundary changes and potentially, school closures.

School closures also contemplate deferred maintenance, thereby helping inform which schools should be retained to best serve students while concurrently helping reduce deferred maintenance demands to the extent possible.

As always, the learning needs of students feature prominently in any decisions to close a school.

The [Three-Year System Student Accommodation Plan](#) identifies schools with high or low utilization rates and serves as an indicator to school communities that changes may need to happen in the future. The CBE identifies and notifies schools with high and low utilization rates based on September 30 enrolment counts. In June 2021, the CBE communicated its plan to balance enrolment across CBE high schools in a way that offers students access, flexibility and choice in programming. A multi-year public engagement was conducted to develop this plan. Full implementation begins in the 2022-23 school year.

The [CBE Sustainability Framework](#) is yet another approach leveraged by the CBE to lower O&M expenditures while concurrently offering students learning opportunities by modeling behaviours that contribute to a sustainable future.

Since the 2007-08 baseline year, the CBE has reduced waste sent to landfill by 78%, a measure that equates to a savings of \$225,000 per year. Water consumption intensity has been reduced by 3% since the 2014-15 baseline year, resulting in further savings estimated at approximately \$350,000. The CBE has also been investing to reduce its dependency upon non-renewable fuels. By the 2020-21 school year, solar generation accounted for approximately 303 MWh or 0.5% of total electricity consumption.

The CBE is now undertaking its most ambitious photovoltaic project that will yield an estimated \$500,000 in annual energy savings and will result in solar generation accounting for approximately 4% of total electricity consumption. Finally, through efforts that include requiring LEED silver certification of new schools and the review of work within existing buildings against the LEED scorecard, the CBE has reduced natural gas consumption, resulting in a 15% decrease in CBE greenhouse gas emissions in comparison to the 2010-11 baseline year.

4. Financial Health Indicators

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

The CBE's Financial Health Matrix can be found in [Appendix IV](#).

As the CBE continues to grow in its establishment of these metrics, the financial health matrix will be adjusted to present the most relevant financial health information. The factors presented provide information with which to assess the CBE's short (current school year), medium (the current year and the next two school years) and longer-term (beyond the next three years) financial health.

5. Areas of Financial Risk

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

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

With a commitment to student achievement, equity, and well-being, the CBE does not accept significant variability in student outcomes. That said, the CBE is willing to be innovative and explore alternative ways of delivering public education in support of increased student achievement.

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

Budgetary Pressures

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

However, as enrolment grows at rates above funding growth due to the WMA funding model, the CBE will be challenged to find new, different and more efficient ways to provide high-quality public education, as well as encounter pressure to access reserves in order to sustain appropriate supports for all students to learn.

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

New Curriculum

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

English Language Arts and Literature and Mathematics K to 3 along with K to 6 Physical Education and Wellness curriculum requires ongoing system-wide investment in specific professional learning, resource selection, and resource development. Additionally, Grades 4 to 6 English Language Arts and Literature and Mathematics will be implemented on a small scale in select grade levels and schools in 2022-23.

New Curriculum Funding was provided with two allocations. The allocations for learning and teaching resources and for professional learning are separate allocations and are each designated for their corresponding areas. Resource funding is to be allocated for purchasing learning and teaching resources while funds allotted for professional learning are to be spent on costs associated with professional learning. The CBE received \$5.9 million of which \$1.1 million was utilized as at August 31, 2022. The remaining funding was deferred to 2022-23.

Collective Agreements

Collective agreements require negotiation with union partners in a constrained and uncertain fiscal environment. The Government of Alberta has primary responsibility for collective bargaining with the Alberta Teachers' Association. Given that the ATA negotiations inform collective bargaining for the other areas of the public education sector, the CBE will follow the Government's lead with respect to local bargaining.

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

The CBE anticipates all unions will be negotiating in the current 2022-23 school year. These increases may not be funded and will place pressure on the CBE's budget as they were not anticipated at the time the Budget Report was prepared in Spring 2022.

Inflation and Cost Escalation

As with most organizations, the CBE faces inflationary cost increases. As costs continue to escalate, funding received remains at the same levels while inflation has increased by 7%, as reported by Statistics Canada in its September consumer price index report.

As this trend continues, the CBE will face increased cost pressure which may require the need to adjust service or program levels. In the absence of inflation funding, the CBE has prioritized its spending to minimize the impact on teaching

and learning in the classroom. Recent increases in core inflation rates have been noted and will be incorporated in the development of the 2023-24 budget.

Staff Recruiting and Retention

The CBE continues to experience challenges staffing daily positions. The Teacher Staffing team has been actively recruiting and hiring substitute teachers, and the CBE filled an average of 95.5 per cent of vacant teaching positions in September and October 2022.

The CBE Also hired 25 substitute teachers into Emergency Supply Teacher contracts. These are full year temporary contracts where these teachers will be deployed each day to fill high-demand vacancies.

Other areas such as administrative secretaries, language interpreters and lunch room supervisors continue to be difficult positions to fill due to experience, knowledge or volume. The CBE continue to work towards solutions to ensure that the appropriate amount of staff is available at schools.

Provision of Health-Related Needs for Students

The COVID-19 pandemic has magnified the already significant mental health needs among students, families and staff. This increases the demands for the CBE to provide mental health related services to these stakeholders. In addition to the ongoing challenges from the pandemic, the increasing complexity of student need puts an additional pressure on the CBE to provide ample and suitable support.

The CBE must provide services and manage stakeholder expectations within the available resource base.

6. Outlook

Even in an expanded field of school options, the Calgary Board of Education remains the education provider of choice for the majority of families in the city. Families chose to join the CBE because of its strong reputation for academic excellence and student success.

As the leading school system in a growing city, in the near future, the CBE expects to continue to experience increased demand for education among the school-aged population.

That said, it has been a challenge to forecast enrolment in a precise manner given the many uncertainties of the pandemic era.

The [Three-Year School Capital Plan](#), approved by the Board of Trustees in March 2022, projected enrolment to continue to increase. After all, on average, the CBE grew by over 910 students per year in the five-year period ending in 2021.

In fact, the CBE identified 131,215 students attending schools in 2022-23 in its Sept. 29, 2022 enrolment update. That is an increase of 5,886 students or a 4.7% increase over the 2021-22 enrolment count.

The sheer number of additional students in the 2022-23 school year was not anticipated by the CBE or other school jurisdictions across the province.

The primary driver for this influx is likely the return of students that chose alternative schooling approaches during the pandemic back to the CBE. This growth is further influenced by the local outcomes of geopolitical events. For instance, the CBE Welcome Centre had registered 740 students from Ukraine alone.

More generally, people are migrating to Alberta during an era of high resource revenue. In the second quarter of 2022, Alberta experienced its largest net population gain in eight years according to an ATB Financial analysis of Statistics Canada figures.

Student growth is a good news story. We want families to continue to choose the CBE. With enrolment significantly higher than projections, the CBE is confident in the continued support from the government. Using the weighted moving average funding model, the 2022-23 increased enrolment ought to generate a receivable of \$15 million.

The government has announced a supplemental enrolment growth grant to provide for additional student funding for school boards experiencing enrolment growth above a threshold. Based on initial estimates, the CBE anticipates approximately \$5 million for the unexpected growth in enrolment.

Operating reserves will support ongoing operations though this period of significant enrolment growth.

The CBE will prioritize rebuilding reserves to the 3% of prior year operating expenses exclusive of the external block expenditures as per direction from the Board of Trustees as outlined in Operational Expectations 5: Financial Planning when activity has stabilized.

With the introduction of the asset retirement obligation (ARO) standard, the CBE will record a legal obligation associated with the retirement of CBE-owned school and administrative facilities. Typical costs associated with retirement include asbestos remediation, removal of underground storage tanks and other decommissioning costs. Costs will be noted and properly funded as part of a school's modernization project budget to offset the expense; or, upon sale of the building by recognizing a reduce gain or increased loss on disposition.

In addition to the implications of enrolment growth, the CBE's financial outlook will be shaped by other ongoing initiatives.

School Expansion

After opening three new schools early in the 2022-23 school year, the CBE has additional new school construction projects under development that will allow students to attend school closer to home in the next few years:

- Prairie Sky School – opening TBC in 2022-23
- North Calgary High School – opening Sept 2023
- Evanston Middle School – opening TBD

In its Three-Year School Capital Plan 2023-2026, the CBE requested two new schools and ten major modernizations from the provincial government.

The CBE anticipates this work will continue as the City of Calgary annexes additional lands on its North, East and West boundaries.

Provincial Authority

The next provincial election is scheduled to be held on May 29, 2023. We know that education is important to Albertans. The CBE looks forward to maintaining a positive and productive relationship with all elected officials and their ministerial counterparts. In this liminal period, we anticipate that requests or decisions — such as the access to reserves — may be delayed.

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.
- Education 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 2021-22		Actuals 2020-21		Increase/ (Decrease)		
	FTE	(\$000s)	FTE	(\$000s)	FTE	(\$000s)	%
Certificated permanent salaries and benefits	6,509	765,220	6,683	773,289	(174)	(8,069)	(1%)
Certificated temporary salaries and benefits	-	35,433	-	33,209	-	2,224	7%
Non-certificated permanent salaries and benefits	2,351	146,796	2,410	147,984	(59)	(1,188)	(1%)
Non-certificated temporary salaries and benefits	-	18,631	-	18,814	-	(183)	(1%)
Dues and fees	-	(64)	-	344	-	(408)	(119%)
Rental equipment and facilities	-	186	-	635	-	(449)	(71%)
Maintenance and repairs	-	1,155	-	1,095	-	60	5%
Insurance	-	12	-	2	-	10	500%
Professional services	-	10,844	-	11,029	-	(185)	(2%)
Utilities	-	231	-	236	-	(5)	(2%)
Transportation charges	-	249	-	41	-	208	507%
Travel and subsistence	-	106	-	85	-	21	25%
Other supplies	-	34,729	-	22,855	-	11,874	52%
Minor equipment	-	3,344	-	3,388	-	(44)	(1%)
Textbooks and materials	-	793	-	937	-	(144)	(15%)
Interest and finance	-	21	-	20	-	1	5%
Other (uncollectible accounts)	-	940	-	298	-	642	215%
Total expense	8,860	1,018,626	9,093	1,014,261	(233)	4,365	0%

School Improvement

School Improvement encompasses the work of the system related to teaching and learning in schools, across Areas, and the central service unit of supports and Continuing Education.

Centralized 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 Education Plan.

The centralized supports of the School Improvement Service Unit are directly linked to system wide priorities reflected by CBE values and within the CBE's Education Plan. All Education Directors help to support work in schools, as well as, oversee specific system portfolios. System supports provide specific leadership, guidance, and other supports to further the work in and across 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 areas of focus include:

Core curriculum; Complementary curriculum; Locally developed courses; High school success initiatives; English language learning; Indigenous Education; Exceptional needs; Mental health and well being; Early Learning; Languages; Alternative programs; School Nutrition and lunch Supervision; Educational partnerships; Offsite learning opportunities; Attendance; Suspensions & expulsions; Athletics; Sexual orientation and gender identity; Learning Commons resources; Student information reporting; Teaching and learning with technology; Registration of international students and newcomers to Canada; Research, data collection, outcome reporting

Examples of centralized supports directly linked to work in schools include:

Braille Assistants, Cultural and diversity advisors, Dual credit, Registered Apprenticeship and Work Experience opportunities, Psychologists; Occupational and Physical Therapists; Speech Language Pathologists; Mental health and behaviour supports; (Behaviour Support Workers, School Family liaison)

Continuing Education

Chinook Learning Services provides non-credit professional development courses in the following areas:

- Computer training
- Finance
- Interpersonal skills
- School-based training
- Writing and workplace skills

A summary of the year-over-year expenses for School Improvement are as follows:

Expenses	Actuals 2021-22		Actuals 2020-21		Increase/ (Decrease)		
	FTE	(\$000s)	FTE	(\$000s)	FTE	(\$000s)	%
Certificated permanent salaries and benefits	146	19,993	148	19,146	(2)	847	4%
Certificated temporary salaries and benefits	-	1,831	-	520	-	1,311	252%
Non-certificated permanent salaries and benefits	243	27,869	236	26,761	7	1,108	4%
Non-certificated temporary salaries and benefits	-	590	-	566	-	24	4%
Dues and fees	-	70	-	110	-	(40)	(36%)
Maintenance and repairs	-	1	-	4	-	(3)	(75%)
Insurance	-	2	-	1	-	1	100%
Professional services	-	1,189	-	487	-	702	144%
Utilities	-	53	-	62	-	(9)	(15%)
Transportation charges	-	22	-	-	-	22	0
Travel and subsistence	-	120	-	56	-	64	114%
Other supplies	-	1,997	-	1,126	-	871	77%
Minor equipment	-	32	-	24	-	8	33%
Textbooks and materials	-	521	-	189	-	332	176%
Amortization	-	51	-	102	-	(51)	(50%)
Interest and finance	-	2	-	1	-	1	100%
Total expense	389	54,341	384	49,157	5	5,184	11%

Service Unit Corporate Accounts

There are 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. For example, insurance costs. 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 an overview of some activities which are typically incurred in corporate accounts, including:

	Chief Superintendent Office	Communication and Engagement Services	Corporate Revenue	Facilities and Environmental Services	Finance and Technology Services	General Counsel	Human Resources	School Improvement	Education Matters	Total 2021-22	Total 2020-21
in \$000s											
Expenses											
Certificated salaries and benefits	-	-	-	-	1,360	-	2,068	46	-	3,474	3,234
Non-certificated salaries and benefits	-	105	-	2,181	697	-	601	-	634	4,218	2,936
Dues and fees	-	2	-	-	-	-	1,390	65	-	1,457	1,295
Rental equipment and facilities	-	-	-	10,920	-	-	-	-	-	10,920	10,469
Maintenance and repairs	-	-	-	15,196	5,048	-	-	-	-	20,244	14,596
Insurance	-	-	-	10,210	-	-	-	-	-	10,210	9,351
Professional services	-	101	145	3,919	1,577	964	2,389	1,972	14	10,791	11,544
Utilities	-	-	-	25,652	3,884	-	-	-	-	29,536	27,273
Transportation charges	-	-	-	37,508	-	-	-	-	-	37,508	33,369
Travel and subsistence	-	-	-	32	-	-	-	-	-	32	41
Other supplies	14	-	-	9,127	2,991	-	1,849	353	271	14,605	7,677
Amortization	-	-	-	56,729	11,015	-	-	1,965	-	69,709	68,321
Interest and finance charges	-	-	-	-	1,284	-	-	-	-	1,284	1,136
Other (uncollectible accounts)	-	-	3,144	-	34	-	-	-	-	3,178	3,393
Total expenses	14	208	2,999	171,474	27,890	964	8,297	4,401	919	217,166	194,635

Communication and Engagement Services	Delivering consistent and timely information to communities, facilitating engagement opportunities, corporate partnerships
Facilities and Environmental Services	Utilities, amortization, insurance, student transportation (charter buses, Handi-bus, taxis), maintenance, repair costs, etc.
Finance and Technology Services	Technology licenses, subscription and fees, amortization for board funded assets, etc.
General Counsel	External legal counsel fees
Human Resources	Professional Improvement Fellowship (per the ATA Collective Agreement), secondments, staff development funds, etc.
School Improvement	Programs supporting suicide prevention and therapeutic intervention, and amortization for the student information system
EducationMatters	In accordance with Public Sector Accounting Standards, EducationMatters is consolidated for the CBE's financial reporting purposes

General Counsel

General Counsel provides legal services to CBE Board of Trustees and administration on all legal matters. The service unit also manages the CBE's privacy office, Administrative Regulation development, and the Corporate Secretary's office in support of the Board of Trustees.

The service unit supports students, schools and the CBE by:

- Providing legal advice and opinions to CBE administration and Board of Trustees on legal and governance issues;
- Managing the CBE's compliance with Freedom of Information and Protection of Privacy Act (FOIP Act);
- Supporting the CBE's compliance with applicable law, regulations and policies;
- Delivering important information and training to schools on complex legal and privacy issues;
- Providing risk mitigation advice, coordinating the development of the CBE's administrative regulations and procedures;
- Managing external legal counsel;
- Managing the proceedings of the Board of Trustees; and
- Maintaining the corporate record of the Board of Trustees proceedings.

Expenses	Actuals 2021-22		Actuals 2020-21		Increase/ (Decrease)		
	FTE	(\$000s)	FTE	(\$000s)	FTE	(\$000s)	%
Certificated permanent salaries and benefits	1	112	1	153	-	(41)	(27%)
Non-certificated permanent salaries and benefits	10	1,293	10	1,255	-	38	3%
Non-certificated temporary salaries and benefits	-	44	-	-	-	44	100%
Dues and fees	-	11	-	9	-	2	22%
Professional services	-	0	-	27	-	(27)	(100%)
Utilities	-	3	-	3	-	-	-
Other supplies	-	4	-	12	-	(8)	(67%)
Minor equipment	-	5	-	5	-	-	-
Textbooks and materials	-	15	-	17	-	(2)	(12%)
Amortization	-	6	-	19	-	(13)	(68%)
Total expense	11	1,493	11	1,500	-	(7)	(0%)

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 2021-22		Actuals 2020-21		Increase/ (Decrease)		
	FTE	(\$000s)	FTE	(\$000s)	FTE	(\$000s)	%
Certificated permanent salaries and benefits	-	(2)	-	-	-	(2)	1%
Non-certificated permanent salaries and benefits	197	19,595	205	20,373	(8)	(778)	(4%)
Non-certificated temporary salaries and benefits	-	1,074	-	951	-	123	13%
Dues and fees	-	45	-	57	-	(12)	(21%)
Rental equipment and facilities	-	448	-	-	-	448	-
Maintenance and repairs	-	5,621	-	6,987	-	(1,366)	(20%)
Professional services	-	1,051	-	587	-	464	79%
Utilities	-	133	-	118	-	15	13%
Travel and subsistence	-	71	-	70	-	1	1%
Other supplies	-	1,145	-	3,205	-	(2,060)	(64%)
Minor equipment	-	11	-	16	-	(5)	(31%)
Amortization	-	2,247	-	2,442	-	(195)	(8%)
Total expense	197	31,438	205	34,805	(8)	(3,367)	(10%)

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, community engagement and partnership advice and support to schools, service units, the Board of Trustees and in support of CBE priorities. A few examples of the services provided include:

- Corporate and internal communications, media relations, and emergency response;
- Maintaining 250+ CBE school websites, corporate site, internal staff site, continuing education;
- Technical support for parent communication tools;
- Community engagement;
- Partnership management;
- Support and guidance to schools and service units including handling inquires from the public; and
- System wide graphics and videos.

Expenses	Actuals 2021-22		Actuals 2020-21		Increase/ (Decrease)		
	FTE	(\$000s)	FTE	(\$000s)	FTE	(\$000s)	%
Certificated permanent salaries and benefits	-	-	-	125	-	(125)	(100%)
Non-certificated permanent salaries and benefits	20	2,293	20	2,171	-	122	6%
Non-certificated temporary salaries and benefits	-	51	-	22	-	29	132%
Dues and fees	-	2	-	0	-	2	100%
Maintenance and repairs	-	2	-	-	-	2	100%
Professional services	-	41	-	16	-	25	156%
Utilities	-	7	-	7	-	-	-
Travel and subsistence	-	1	-	0	-	1	100%
Other supplies	-	49	-	558	-	(509)	(91%)
Minor equipment	-	18	-	5	-	13	260%
Total expense	20	2,464	20	2,905	-	(441)	(15%)

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;
- Timely payment of payables;
- Purchasing card administration and compliance audit;
- Procurement of goods and services to maximize dollars while maintaining the safety and security of students and staff;
- Providing tendering, contract management and ensuring compliance with applicable Trade Agreements;
- Ensuring integrity of data used for decision making through adequate access to CBE Financial Systems;
- Building, securing, and supporting CBE's technology infrastructure, systems and applications;
- Ensuring data integrity and information security;
- Supporting the network connectivity of approximately 300,000 discrete devices across 260 sites;
- Supporting students year-round with access to technology services, digital resources and managing the massive volumes of data generated annually;
- Ensuring equitable access and full lifecycle support of client technology in support of Student Learning and Operational Effectiveness;
- Providing schools with a curated and supported list of educational and operational software and websites with cross-department support; and
- Delivering system supports through a service desk by working collaboratively across departments to ensure efficiency, accessibility and mitigate duplication.

Expenses	Actuals 2021-22		Actuals 2020-21		Increase/ (Decrease)		
	FTE	(\$000s)	FTE	(\$000s)	FTE	(\$000s)	%
Certificated permanent salaries and benefits	-	-	-	11	-	(11)	(100%)
Certificated temporary salaries and benefits	-	-	-	4	-	(4)	(100%)
Non-certificated permanent salaries and benefits	191	22,237	175	21,462	16	775	4%
Non-certificated temporary salaries and benefits	-	565	-	468	-	97	21%
Dues and fees	-	224	-	191	-	33	17%
Professional services	-	780	-	492	-	288	59%
Utilities	-	32	-	30	-	2	7%
Travel and subsistence	-	20	-	23	-	(3)	(13%)
Other supplies	-	58	-	72	-	(14)	(19%)
Minor equipment	-	196	-	85	-	111	131%
Amortization	-	5,719	-	5,540	-	179	3%
Other (uncollectible accounts)	-	(14)	-	-	-	(14)	100%
Total expense	191	29,816	175	28,377	16	1,439	5%

Human Resources

Human Resources supports employees with all matters related to their employment relationship with the CBE. They support approximately 15,000 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, leadership and employee development, payroll, the human resources management system, the Employee Health Resource Centre, operations and integrated solutions.

Expenses	Actuals 2021-22		Actuals 2020-21		Increase/ (Decrease)		
	FTE	(\$000s)	FTE	(\$000s)	FTE	(\$000s)	%
Certificated permanent salaries and benefits	6	923	7	913	(1)	10	1%
Certificated temporary salaries and benefits	-	124	-	42	-	82	195%
Non-certificated permanent salaries and benefits	92	10,512	97	10,612	(5)	(100)	(1%)
Non-certificated temporary salaries and benefits	-	1,032	-	1,054	-	(22)	(2%)
Dues and fees	-	30	-	44	-	(14)	(32%)
Maintenance and repairs	-	1	-	-	-	1	100%
Professional services	-	575	-	671	-	(96)	(14%)
Utilities	-	20	-	22	-	(2)	(9%)
Travel and subsistence	-	2	-	2	-	-	-
Other supplies	-	42	-	24	-	18	75%
Minor equipment	-	8	-	2	-	6	300%
Textbooks and materials	-	1	-	0	-	1	100%
Amortization	-	-	-	31	-	(31)	(100%)
Total expense	98	13,271	104	13,418	(6)	(147)	(1%)

Chief Superintendent's Office

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

Expenses	Actuals 2021-22		Actuals 2020-21		Increase/ (Decrease)		
	FTE	(\$000s)	FTE	(\$000s)	FTE	(\$000s)	%
Certificated permanent salaries and benefits	1	299	1	352	-	(53)	(15%)
Non-certificated permanent salaries and benefits	2	177	2	179	-	(2)	(1%)
Non-certificated temporary salaries and benefits	-	26	-	-	-	26	100%
Dues and fees	-	17	-	5	-	12	240%
Professional services	-	4	-	15	-	(11)	(73%)
Utilities	-	1	-	2	-	(1)	(50%)
Travel and subsistence	-	4	-	0	-	4	100%
Other supplies	-	1	-	2	-	(1)	(50%)
Minor equipment	-	1	-	1	-	-	-
Total expense	3	531	3	554	-	(23)	(4%)

Board of Trustees

The Board of Trustees represent, lead and govern the CBE on behalf of Calgarians.

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 2021-22	Actuals 2020-21	Increase/ (Decrease)	
	(\$000s)	(\$000s)	(\$000s)	%
Non-certificated permanent salaries and benefits	437	354	83	23%
Dues and fees	258	255	3	1%
Professional services	761	680	81	12%
Utilities	3	1	2	200%
Travel and subsistence	19	5	14	280%
Other supplies	2	2	-	-
Total expense	1,480	1,295	185	14%

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, lunch supervision, student supplies fee as well as other fees charged directly by schools.
Sales of Services and Products	Adult, international student and continuing education fees as well as revenues from the provision of sales and services.
Other revenue includes	<p>Investment income — Interest, dividends and realized gains on the sale of investments.</p> <p>All other revenue — Gifts and donations, fundraising and rental of facilities.</p> <p>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.</p>

Expenditures by object:	
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. The CBE does not have any bonus plans or arrangements for superintendents or other management staff.
Services, contracts and supplies	Cost of supplies, materials and services rendered.

Other (amortization, interest, uncollectible accounts)	Amortization of tangible capital assets, interest and financing charges and uncollectible accounts (bad debts) expense.
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Expenditures by program/block	
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: Grade 1 – 12	Instruction (Grades 1 – 12) is comprised of both the delivery of Grades 1– 12 instruction in schools as well as school administration and centrally provided support for the delivery of Grades 1– 12 instruction.
System Administration	Administration includes system-wide activities for the purpose of general regulation and direction of the affairs of the school jurisdiction. This is a targeted grant and if spending exceeds the allotted amount, funding will be reduced in the following year.
Transportation	All activities directly related to transporting students to and from school and the support to maintain the program.
Operations and maintenance	<p>This is a targeted grant allocation. Any unspent allocation is tracked and accounted for in an accumulated reserve schedule for future expenditures in operations and maintenance.</p> <p>School boards may use these funds for operations and maintenance and not in other areas of the education system. However, additional spending could occur in the total operations and maintenance schedule from other grants of the Assurance Framework</p> <p>Costs associated with the operation and maintenance of all school buildings and maintenance shop facilities (excluding transportation facilities).</p>
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 lunch supervision program. This also includes portions of the lease that the CBE is actively pursuing sub-leasing.

Appendix III – Centrally Managed Fees

Fee Revenue Summary

The following fees were centrally set and managed:

	Actuals 2021-22	Actuals 2020-21
Transportation	-	-
Noon supervision (4/5 day)	\$275-305	\$275-305
Student supplies fee (K - Grade 6 in 2021-22) (K - Grade 9 in 2020-21)	\$20-40	\$20-40

Transportation fees

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

Students Transported

	2021-22	2020-21	Increase/ (Decrease)
Yellow bus	19,300	13,700	5,600
Calgary Transit	18,700	20,200	(1,500)
Total	38,000	33,900	4,100

The CBE recognizes the need to support student access to public education during the challenging times created by the pandemic. The decision was made to waive transportation fees for all yellow school bus riders for the 2021-22 school year. Moving forward, the CBE will continue to manage transportation service levels within our budget and with reasonable fees.

	Actuals 2021-22	Actuals 2020-21	Increase/ (Decrease)
(in \$000s)			
Government grants and other	38,254	39,000	(746)
Central administration	1,054	1,075	(21)
Transportation services	37,507	32,450	5,057
Other supplies and services	717	1,343	(626)
Additional Cleaning costs	-	926	(926)
Waivers	-	(79)	79
Uncollectible accounts	(44)	122	(166)
Total transportation costs	39,234	35,837	3,397
Funding gap	(980)	3,163	(4,143)
Fees*	7	-	7
Net (deficit) / surplus	(973)	3,163	(4,136)

** Fees charged are for Zpass replacements

Lunch supervision fees

Fee rates are set at a level that covers 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 lunch supervision program for which fees are recovered. The remaining 0.5 hours per day must be covered by each school's budget.

In 2021-22, the average number of students attending the lunch supervision program was 54,385. This was an increase of 8,791 students (19.0%) from prior year.

	Actuals 2021-22	Actuals 2020-21	Increase/ (Decrease)
(in \$000s)			
Government grants	-	-	-
Fees	15,731	11,554	4,177
Available funding	15,731	11,554	4,177
Lunchroom staff	11,828	8,615	3,213
Central administration	393	409	(16)
Contracts and services	1,003	282	721
Waivers	1,777	967	810
Uncollectible accounts	938	1,173	(235)
			-
Total noon supervision costs	15,939	11,446	4,493
Net (deficit) / surplus	(208)	108	(316)

Student supplies fees

The Student Supplies Fee (SSF) covers the cost of individual student supplies (pens, pencils, crayons, glue, etc.) used by students. The Student Supplies Fee was introduced in 2020-21 and included Kindergarten through Grade 9. In 2021-22 fees did not include junior high (grade 7-9).

	Actuals 2021-22	Actuals 2020-21	Increase/ (Decrease)
	(in \$000s)		
Government grants	-	-	-
Fees collected	2,381	3033	(652)
Available funding	2,381	3033	(652)
Supplies purchased	2,381	3,033	(652)
Net (deficit) / surplus	-	-	-

Appendix IV – Financial Health Matrix

Financial Health Indicators

Current Year – Short Term

	Status:		Trend:		Neutral	
	Q4					
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Liquidity Ratio:	1.20	1.15	1.19	1.25	1.24	1.22

(Financial Assets / Liabilities less Spent Deferred Capital Contributions)

Liquidity Ratio reflects the CBE's ability to pay current financial obligations as they are due. A liquidity ratio higher than one is desirable. A higher liquidity ratio shows that CBE has the ability to better response to rapidly changing circumstances. A liquidity ratio of less than once would indicate the need to borrow money to meet current obligations.

	Status:		Trend:		Neutral	
	Q4					
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Net Asset: (in millions)	\$ 217	\$ 214	\$ 213	\$ 225	\$ 217	\$ 204

(Total Assets - Total Liabilities less Spent Deferred Capital Contributions)

Positive Net Asset position is a good indicator of the CBE's overall financial health. This means that CBE is managing its costs and assets in a sustainable way.

	Status:		Trend:		Neutral	
	Q4					
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Debt-to-Asset Ratio:	0.95%	0.87%	0.88%	0.86%	0.86%	0.87%

(Total Debt / Total Assets)

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

	Status:		Trend:		Favourable	
	Q4					
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Cash Asset Ratio:	0.74	1.22	1.22	1.77	1.72	1.77

(Cash and Cash Equivalents / Current Liabilities)

This ratio measures the organization's ability to fund it's current liabilities with available cash. A Cash Asset Ratio of higher than 1 is optimal as it shows the organization's ability to meet any unexpected challenges through the available cash assets.

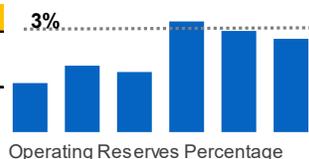
	Status:		Trend:		Favourable	
	Q4					
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Working capital per student:	\$ 294	\$ 219	\$ 256	\$ 370	\$ 415	\$ 346

Working capital is the amount of money available after discharging all liabilities. Working capital allows the CBE to meet emergent needs and new initiatives. Working capital is compared to student enrolment to determine the amount of funds available per student that could be spent in the future.

	Status:		Trend:		Neutral	
	Q4					
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Expense (\$ millions)	1,355	1,365	1,391	1,311	1,341	1,371
Operating Reserves Percentage	1.4%	1.9%	1.7%	3.2%	2.9%	2.7%

(Operating Reserves / Expenditures)

Operating reserves provide the CBE with short-term flexibility to address unanticipated unfunded costs. Operating Reserve to Expense percentage determines the Board's ability to react to emergent situations and fund special initiatives. Alberta Education mandates a minimum Operating Reserves Percentage of 1% and a maximum of 3.15%. Any Operating Reserves in excess of the maximum would be deducted from future payment by Alberta Education.



Financial Health Indicators
Medium - Long Term

	Status:		Trend:		Favourable	
	Q4					
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Capital Reserves (\$ millions)	32,401	24,200	28,846	34,342	41,863	49,882
Capital Reserves per Student	272	199	234	273	341	398

Capital reserves provide funds for future replacement of the Board's capital assets. Capital Reserves per student indicates the amount of capital reserves on a per student basis.

	Status:		Trend:		Neutral	
	Q4					
(in \$ millions)	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Estimated Deferred Maintenance	162	162	173	173	171	162
IMR Carryforward less Deferred Maintenance	157	155	168	163	141	152

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. IMR carryforward is deducted from deferred maintenance as it relates to deferred revenue recognition from Alberta Education.

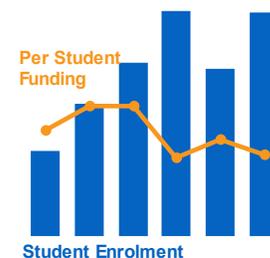
	Status:		Trend:		Neutral	
	Q4					
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Revenues (\$ millions)	1,340	1,363	1,390	1,323	1,332	1,360
Expenses (\$ millions)	1,355	1,365	1,391	1,311	1,341	1,371
Surplus/(Deficit) (\$ millions)	(15.1)	(2.1)	(0.8)	11.5	(9.1)	(10.9)

The CBE relies on a steady and predictable stream of revenues in order to effectively plan expenditures. Any unexpected fluctuations in funding can cause a significant variance in budgeted annual surplus/deficit. Revenues are primarily impacted by enrolment and grants rates, while expenditures are mainly impacted by staffing decisions.

	Status:		Trend:		Unfavourable	
	Q4					
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Per Student Funding	8,861	9,048	9,054	8,638	8,783	8,662
Student Enrolment	118,172	120,438	122,400	124,939	122,117	124,802

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

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



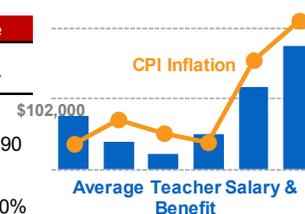
	Status:		Trend:		Neutral	
	Q4					
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Percent of Expenses						
Salaries & Benefits	77%	78%	78%	79%	81%	79%
Supplies & Services	18%	16%	17%	14%	13%	15%
Other	5%	5%	6%	6%	6%	6%

This chart shows the percentage of CBE's budget allocated to various expenditure categories over the last 5 years. Salaries and Benefits have steadily increased as a percentage of total expenses, which is offset by a similar decrease in Supplies and Services.

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

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

	Status:		Trend:		Unfavourable	
	Q4					
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22**
Average Teacher Salary & Benefit	101,500	100,771	100,453	101,000	102,334	103,490
CPI Inflation	1.16%	2.26%	1.64%	1.19%	4.90%	6.70%



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

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

** August 2022 Calgary CPI

Appendix V – Reserves

<u>Description</u>	Reserves balance Sep. 1, 2021	2021-22 Budget planned use of reserves ⁽¹⁾	2021-22 Proposed use of reserves	Reserves balance Aug. 31, 2022
Accumulated operating reserves				
<u>Available for use reserves</u>				
Fiscal stabilization reserve	37,364	-		37,364
<u>Restricted reserves</u>	-			-
EducationMatters flow-through funds ⁽²⁾	2,168	-	(239)	1,929
Changes in accounting policy reserve	(10,164)	-		(10,164)
Total operating reserves	29,368	-	(239)	29,129
Designated operating reserves				
School decentralized budgets	7,504		(3,804)	3,700
Instructional and service unit initiatives	1,905		2,697	4,602
Total designated funds	9,409	-	(1,107)	8,302
Total operating reserves and designated	38,777	-	(1,346)	37,431
Capital reserves				
Building reserve	17,388	-	4,093	21,481
Other capital reserves	23,677		3,926	27,603
Plant, operations and maintenance	798	-		798
Total capital reserves	41,863	-	8,019	49,882
Total reserves	80,640	-	6,673	87,313

(1) Approved by the Board of Trustees on May 20, 2021.

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

Appendix VI – Summary of Third Party Invoices

Summary of third party invoices For the year ended August 31, 2022

Category	Number of Vendors	% of Vendors	Total Amounts	% of Total Amount
Total payments amount is greater than \$250,000	118	3.3%	\$ 619,663,125	95.9%
Total payments amount is between \$200,000 and \$250,000	8	0.2%	\$ 1,788,610	0.3%
Total payments amount is between \$100,000 and \$200,000	56	1.6%	\$ 8,218,714	1.3%
Total payments amount is between \$50,000 and \$100,000	86	2.4%	\$ 6,078,103	0.9%
Total payments amount is less than \$50,000	3,283	92.5%	\$ 10,355,817	1.6%
Grand Total	3,551	100.0%	\$ 646,104,370	100.0%

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

For the year ended August 31, 2022

Category	Number of Vendors	Total Amounts	Percentage
SALARIES & BENEFITS	11	\$ 416,015,283	67.14%
CONSTRUCTION, MAINTENANCE & REPAIR	37	\$ 47,377,815	7.65%
TRANSPORTATION	5	\$ 38,019,144	6.14%
UTILITIES	5	\$ 29,714,403	4.80%
SUPPLIES (SUPP) & OTHER SERVICES	22	\$ 20,545,398	3.32%
TANGIBLE CAPITAL ASSETS	10	\$ 16,298,588	2.63%
RENTAL EQUIPMENT & FACILITY	3	\$ 15,279,556	2.47%
PROFESSIONAL & TECHNICAL SERVICES (P&T)	12	\$ 14,438,926	2.33%
INSURANCE	4	\$ 11,547,961	1.86%
P-CARD TRANSACTIONS	1	\$ 6,390,124	1.03%
MINOR EQUIPMENT <\$5000	3	\$ 1,530,374	0.25%
FLOW THROUGH FROM AB ED	1	\$ 999,839	0.16%
DUES & FEES (D&F)	3	\$ 904,216	0.15%
DONATIONS	1	\$ 601,498	0.10%
Grand Total	118	\$ 619,663,125	100.00%

Summary of third party invoices with total payment value > \$250,000
For the year ended August 31, 2022

Category	Sum of Total Amount	% of Total Amount
SALARIES & BENEFITS	\$ 416,015,283	67.14%
ALBERTA BLUE CROSS	\$ 1,118,556	0.18%
ALBERTA PENSIONS ADMINISTRATION CORP.	\$ 29,580,626	4.77%
ALBERTA TEACHERS' ASSOCIATION	\$ 10,349,699	1.67%
ASEBP - ALBERTA SCHOOL EMPLOYEE BENEFIT PLAN	\$ 13,683,621	2.21%
BOARD OF ADMINISTRATORS	\$ 65,744,953	10.61%
CANADIAN UNION OF PUBLIC EMPLOYEES LOCAL 40	\$ 712,636	0.12%
CBE STAFF ASSOCIATION	\$ 1,091,171	0.18%
MANULIFE	\$ 344,314	0.06%
RECEIVER GENERAL FOR CANADA	\$ 236,708,327	38.20%
SUN LIFE ASSURANCE COMPANY OF CANADA	\$ 54,205,406	8.75%
WORKERS' COMPENSATION BOARD	\$ 2,475,973	0.40%
CONSTRUCTION, MAINTENANCE & REPAIR	\$ 47,377,815	7.65%
AINSWORTH INC.	\$ 2,793,956	0.45%
BGE INDOOR AIR QUALITY SOLUTIONS LTD.	\$ 888,580	0.14%
BIG COUNTRY PLASTERING LTD.	\$ 871,815	0.14%
BLACK & MCDONALD LTD.	\$ 1,045,151	0.17%
BOULDER MECHANICAL CONTRACTORS LTD.	\$ 2,602,234	0.42%
BOW RIVER ROAD WORK CONTRACTING LTD.	\$ 423,671	0.07%
BRAUN ELECTRICAL SERVICES LTD.	\$ 499,964	0.08%
BUNZL CLEANING & HYGIENE	\$ 427,804	0.07%
BURKE GROUP OF COMPANIES LTD.	\$ 271,858	0.04%
CHISHOLM INDUSTRIES LTD.	\$ 3,740,374	0.60%
CRESTVIEW ELECTRIC LTD.	\$ 1,182,015	0.19%
DELPHI ELECTRIC INC.	\$ 602,190	0.10%
DEVITT & FORAND CONTRACTORS INC.	\$ 3,434,395	0.55%
EECOL ELECTRIC CORP.	\$ 257,335	0.04%
EMM DECORATING & GRAFFITI REMOVAL LTD.	\$ 299,305	0.05%
FLYNN CANADA LTD.	\$ 365,633	0.06%
FOOTHILLS DECORATING PARTNERSHIP	\$ 300,089	0.05%
GREAT NORTHERN PLUMBING INC.	\$ 369,003	0.06%
HALBRO CONSTRUCTION LTD	\$ 1,000,882	0.16%
LEDCOR CONSTRUCTION LIMITED	\$ 3,513,887	0.57%
LIGNUM INTERIORS INC.	\$ 279,032	0.05%
LYNNWOOD ROOFING (1991) INC.	\$ 459,516	0.07%
MCW HEMISPHERE LTD.	\$ 480,641	0.08%
NEXT ARCHITECTURE INC.	\$ 535,949	0.09%
PEDDIE ROOFING & WATERPROOFING LTD.	\$ 2,736,185	0.44%
ROCKY CROSS CONSTRUCTION (NORTH) LTD.	\$ 435,915	0.07%
RUSSPET CONSTRUCTION LTD.	\$ 526,326	0.08%
SELETECH ELECTRICAL ENTERPRISES LTD.	\$ 395,295	0.06%
STANTEC ARCHITECTURE LTD.	\$ 372,187	0.06%
TROTTER & MORTON BLDG TECH. INC	\$ 895,179	0.14%
TRU-CRAFT ROOFING (2005) LTD.	\$ 3,129,738	0.51%
WEST SOURCE ENTERPRISES INC.	\$ 596,144	0.10%
WESTCOR CONSTRUCTION LTD.	\$ 3,220,954	0.52%
WESTERN WEATHER PROTECTOR LTD.	\$ 6,853,969	1.11%
WILLIAMS ENGINEERING CANADA	\$ 800,896	0.13%
WOLSELEY CANADA INC.	\$ 369,796	0.06%
ZEIDLER ARCHITECTURE	\$ 399,952	0.06%

Category	Sum of Total Amount	% of Total Amount
TRANSPORTATION	\$ 38,019,144	6.14%
4SEASONS TRANSPORTATION LTD.dba 1323179 ALBERTA LTD.	\$ 9,909,195	1.60%
CHECKER CABS LTD.	\$ 362,521	0.06%
DREAMS TRANSPORTATION LTD.	\$ 1,999,913	0.32%
IMPERIAL OIL LTD.	\$ 591,425	0.10%
SOUTHLAND TRANSPORTATION LTD.	\$ 25,156,091	4.06%
UTILITIES	\$ 29,714,403	4.80%
AXIA FIBRENET LTD.	\$ 3,817,812	0.62%
CITY OF CALGARY	\$ 4,122,289	0.67%
DIRECT ENERGY BUSINESS SERVICES	\$ 20,621,858	3.33%
TELUS COMMUNICATIONS INC.	\$ 752,012	0.12%
WASTE MANAGEMENT OF CANADA CORP.	\$ 400,433	0.06%
SUPPLIES (SUPP) & OTHER SERVICES	\$ 20,545,398	3.32%
BUSY-BEE SANITARY SUPPLIES INC.	\$ 312,565	0.05%
CALGARY MEALS ON WHEELS	\$ 808,459	0.13%
D2L CORPORATION	\$ 757,126	0.12%
DONE RITE EQUIPMENT SALES & SERVICE	\$ 308,464	0.05%
FIRST CANADA ULC	\$ 626,548	0.10%
GRAND & TOY	\$ 2,278,743	0.37%
INSIGHT CANADA INC.	\$ 320,139	0.05%
NOSE CREEK ELECTRICAL SERVICES INC.	\$ 1,243,085	0.20%
OFFICE SOLUTIONS (ALBERTA) INC.	\$ 290,381	0.05%
ORACLE CANADA ULC	\$ 2,483,191	0.40%
PRINTERWORKS WEST INC.	\$ 3,274,481	0.53%
ROGERS WIRELESS INC.	\$ 406,313	0.07%
SKYLINE ATHLETICS INC.	\$ 333,722	0.05%
SPECTRUM EDUCATIONAL SUPPLIES LIMITED	\$ 266,665	0.04%
SPICERS CANADA ULC	\$ 779,959	0.13%
SPORTFACTOR INC.	\$ 543,358	0.09%
SUPREME OFFICE PRODUCTS LTD	\$ 740,637	0.12%
SWISH MAINTENANCE LIMITED	\$ 2,905,729	0.47%
SYSCO CALGARY, A DIVISION OF SYSCO CANADA INC.	\$ 739,478	0.12%
TEXTHELP INC.	\$ 328,125	0.05%
UNITED LIBRARY SERVICES INC.	\$ 459,849	0.07%
WEST CANADIAN DIGITAL IMAGING INC.	\$ 338,382	0.05%
TANGIBLE CAPITAL ASSETS	\$ 16,298,588	2.63%
APPLE CANADA INC.	\$ 1,608,405	0.26%
AVI-SPL CANADA LTD.	\$ 5,019,206	0.81%
COMPUGEN INC.	\$ 595,828	0.10%
INSYNC SYSTEMS INC.	\$ 660,929	0.11%
PC CORP INC.	\$ 4,976,728	0.80%
POWERSCHOOL CANADA ULC	\$ 865,094	0.14%
SHAW GMC CHEVROLET BUICK LIMITED PARTNERSHIP	\$ 586,599	0.09%
SIRSI DYNIX	\$ 270,814	0.04%
SPACES INC.	\$ 1,266,189	0.20%
TELUS	\$ 448,795	0.07%

Category	Sum of Total Amount	% of Total Amount
RENTAL EQUIPMENT & FACILITY	\$ 15,279,556	2.47%
BENTALL GREENOAK (CANADA) LIMITED PARTNERSHIP	\$ 14,414,102	2.33%
BENTALLGREENOAK (CANADA) LP (SAFRAN OP)	\$ 284,119	0.05%
IMPERIAL PARKING CANADA CORP.	\$ 581,336	0.09%
PROFESSIONAL & TECHNICAL SERVICES (P&T)	\$ 14,438,926	2.33%
ALBERTA HEALTH SERVICES	\$ 1,044,483	0.17%
DLA PIPER (CANADA) LLP	\$ 733,358	0.12%
HULL SERVICES	\$ 5,787,180	0.93%
INTELLIMEDIA LP	\$ 350,091	0.06%
IRON MOUNTAIN CANADA	\$ 395,276	0.06%
POWERLAND COMPUTERS LTD.	\$ 1,053,778	0.17%
RSM CANADA CONSULTING LP	\$ 271,067	0.04%
S.I. SYSTEMS PARTNERSHIP	\$ 1,132,274	0.18%
SIERRA SYSTEMS GROUP INC.	\$ 880,711	0.14%
SOCIETY FOR TREATMENT OF AUTISM	\$ 844,997	0.14%
TREND MICRO CANADA TECHNOLOGIES, INC.	\$ 1,160,340	0.19%
WOOD'S HOMES	\$ 785,371	0.13%
INSURANCE	\$ 11,547,961	1.86%
MARSH CANADA LIMITED	\$ 6,793,558	1.10%
MSH INTERNATIONAL (CANADA) LTD.	\$ 477,192	0.08%
THE CANADA LIFE ASSURANCE COMPANY	\$ 760,729	0.12%
URBAN SCHOOLS INSURANCE CONSORTIUM	\$ 3,516,481	0.57%
P-CARD TRANSACTIONS	\$ 6,390,124	1.03%
BANK OF MONTREAL	\$ 6,390,124	1.03%
MINOR EQUIPMENT <\$5000	\$ 1,530,374	0.25%
LONG & MCQUADE LTD.	\$ 413,030	0.07%
SOFTWARE4SCHOOLS.CA	\$ 732,994	0.12%
ST. JOHN'S MUSIC LTD.	\$ 384,351	0.06%
FLOW THROUGH FROM AB ED	\$ 999,839	0.16%
TSUJUT'INA NATION EDUCATION DEPARTMENT	\$ 999,839	0.16%
DUES & FEES (D&F)	\$ 904,216	0.15%
ALBERTA SCHOOL BOARDS ASSOCIATION	\$ 269,329	0.04%
CALGARY SENIOR HIGH SCHOOL ATHLETIC ASSOCIATION	\$ 341,696	0.06%
INTERNATIONAL BACCALAUREATE ORGANIZATION	\$ 293,192	0.05%
DONATIONS	\$ 601,498	0.10%
EducationMatters	\$ 601,498	0.10%
Grand Total	\$ 619,663,125	100.00%

Appendix VII – EducationMatters



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

Financial Statements

December 31, 2021



INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of EducationMatters, Calgary's Trust for Public Education (the "Trust"), which comprise the statement of financial position as at December 31, 2021 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, 2021, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 the 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.

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.

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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
April 28, 2022
Calgary, Alberta

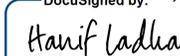
EducationMatters, Calgary's Trust for Public Education
Statement of Financial Position
December 31, 2021

	2021	2020
Assets		
Current assets		
Cash and cash equivalents (notes 3 and 6)	\$ 2,831,001	\$ 2,245,224
Accounts receivable	<u>921</u>	<u>4,195</u>
	2,831,922	2,249,419
Investments (notes 4 and 6)	<u>7,429,373</u>	<u>6,816,769</u>
	<u>\$ 10,261,295</u>	<u>\$ 9,066,188</u>
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities	\$ 37,570	\$ 41,197
Deferred operating contributions (note 5)	<u>401,000</u>	<u>401,000</u>
	<u>438,570</u>	<u>442,197</u>
Funds		
Operating fund	931,067	1,023,913
Flow-through fund	1,811,075	1,008,208
Endowment fund (note 6)	<u>7,080,583</u>	<u>6,591,870</u>
	<u>9,822,725</u>	<u>8,623,991</u>
	<u>\$ 10,261,295</u>	<u>\$ 9,066,188</u>

Commitments (note 7)

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, 2021

	2021				2020
	Operating Fund	Flow-Through Fund	Endowment Fund	Total	
Revenue					
Contributions	\$ 601,162	\$ 1,868,825	\$ 131,374	\$ 2,601,361	\$ 2,306,227
Interfund fees	151,675	(62,053)	(89,622)	-	-
Canadian Emergency Wage Subsidy	-	-	-	-	108,738
Gains on investments (note 4)	44,509	-	525,144	569,653	595,815
Interest and dividend revenue	<u>13,665</u>	<u>-</u>	<u>113,390</u>	<u>127,055</u>	<u>140,432</u>
	<u>811,011</u>	<u>1,806,772</u>	<u>680,286</u>	<u>3,298,069</u>	<u>3,151,212</u>
Expenditures					
Grants and scholarships (notes 5 and 9)	-	1,053,905	191,573	1,245,478	1,546,813
Salaries and benefits (note 9)	585,720	-	-	585,720	513,805
Communications (note 9)	-	-	-	-	4,985
Fund development (note 9)	9,366	-	-	9,366	9,562
Office	45,005	-	-	45,005	35,069
Investment fees (note 9)	49,250	-	-	49,250	46,736
Professional fees	38,990	-	-	38,990	21,811
Computer applications and support	103,754	-	-	103,754	49,303
Rent	21,772	-	-	21,772	37,336
Amortization	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,740</u>
	<u>853,857</u>	<u>1,053,905</u>	<u>191,573</u>	<u>2,099,335</u>	<u>2,269,160</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (42,846)</u>	<u>\$ 752,867</u>	<u>\$ 488,713</u>	<u>\$ 1,198,734</u>	<u>\$ 882,052</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, 2021

	Operating Fund	Flow- Through Fund	Endowment Fund	Total
Fund balances, December 31, 2019	\$ 846,061	\$ 778,937	\$ 6,116,941	\$ 7,741,939
Excess of revenue over expenditures	177,852	217,283	486,917	882,052
Interfund transfers	<u>-</u>	<u>11,988</u>	<u>(11,988)</u>	<u>-</u>
Fund balances, December 31, 2020	1,023,913	1,008,208	6,591,870	8,623,991
Excess (deficiency) of revenue over expenditures	(42,846)	752,867	488,713	1,198,734
Interfund transfers	<u>(50,000)</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Fund balances, December 31, 2021	<u>\$ 931,067</u>	<u>\$ 1,811,075</u>	<u>\$ 7,080,583</u>	<u>\$ 9,822,725</u>

See accompanying notes to the financial statements

EducationMatters, Calgary's Trust for Public Education
Statement of Cash Flows
Year Ended December 31, 2021

	2021	2020
Cash provided by (used in):		
Operating activities		
Excess of revenue over expenditures	\$ 1,198,734	\$ 882,052
Adjusting items:		
Amortization	-	3,740
Gain on investments	<u>(569,653)</u>	<u>(595,815)</u>
	<u>629,081</u>	<u>289,977</u>
Changes in non-cash items		
Accounts receivable	3,274	709
Accounts payable and accrued liabilities	<u>(3,627)</u>	<u>6,015</u>
	<u>(353)</u>	<u>6,724</u>
Cash provided by operating activities	<u>628,728</u>	<u>296,701</u>
Investing activities		
Purchase of investments	(172,178)	(121,456)
Disposal of investments	<u>129,227</u>	<u>221,288</u>
Cash provided by (used in) investing activities	<u>(42,951)</u>	<u>99,832</u>
Cash inflow	585,777	396,533
Cash and cash equivalents, beginning of year	<u>2,245,224</u>	<u>1,848,691</u>
Cash and cash equivalents, end of year	<u>\$ 2,831,001</u>	<u>\$ 2,245,224</u>
Cash and cash equivalents are comprised of:		
Cash	\$ 387,760	\$ 262,146
Treasury bills (note 3)	<u>2,443,241</u>	<u>1,983,078</u>
	<u>\$ 2,831,001</u>	<u>\$ 2,245,224</u>

See accompanying notes to the financial statements

EducationMatters, Calgary's Trust for Public Education

Notes to Financial Statements

December 31, 2021

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, financial assistance and event funding.

The Trust recognizes contributions when the amounts can be reasonably estimated and collection is assured.

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

The Trust recognizes government assistance as income in the year 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, 2021

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) Measurement uncertainty

The impact that the ongoing COVID-19 pandemic may have on the Trust's operations is based on management's best assessment of existing and potential government interventions both at a federal and provincial level which will determine if there is any impact on contributions received. There is also a significant increase in economic uncertainty that could have an impact on the any long term investment interest and return on investment rates. Due to the ongoing changes and development with COVID-19, it is not possible to reliably estimate the length and severity of these developments and the impact of the financial results and conditions of the Trust in future periods.

(f) 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.

EducationMatters, Calgary's Trust for Public Education

Notes to Financial Statements

December 31, 2021

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.

(g) 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 3.5% of each gift received.

(h) 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 \$2,443,241 (2020 - \$1,983,078) 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 0.10% (2020 - 0.88%).

EducationMatters, Calgary's Trust for Public Education

Notes to Financial Statements

December 31, 2021

4. Investments

	2021	2020
Pooled Funds - Endowment Fund	\$ 6,849,473	\$ 6,287,510
Pooled Funds - Operating Fund	<u>579,900</u>	<u>529,259</u>
	<u>\$ 7,429,373</u>	<u>\$ 6,816,769</u>

Investments are comprised of \$7,429,373 (2020 - \$6,816,769) in pooled investment funds measured at fair value. The Trust's policy is to liquidate gifted shares on the same day as they are received. There were gifted shares measured at fair value of \$23,717 (2020 - \$Nil) held at December 31, 2021.

Gain on investments of \$569,653 (2020 - \$595,815) includes unrealized gains of \$522,696 (2020 - \$519,968).

5. 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 (2020 - \$600,000) from the CBE. Contributions in the amount of \$400,000 (2020 - \$400,000) were deferred to 2022 in accordance with spending the funds over a twelve-month period and are included in the deferred operating contributions on the statement of financial position.

The Trust rented office space and purchased services of \$21,772 (2020 - \$37,336) and \$12,119 (2020 - \$5,589), respectively, from the CBE.

Grants awarded to CBE schools by the Trust are distributed to recipients by way of the CBE. In 2021, this amount was \$845,508 (2020 - \$1,062,260).

6. Endowment funds

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

	2021	2020
Cash and cash equivalents	\$ 231,110	\$ 304,360
Investments	<u>6,849,473</u>	<u>6,287,510</u>
	<u>\$ 7,080,583</u>	<u>\$ 6,591,870</u>

EducationMatters, Calgary's Trust for Public Education

Notes to Financial Statements

December 31, 2021

7. Commitments

The Trust's office lease with the CBE was renewed in August 2021 for an additional one-year term to August 31, 2022 and requires monthly rental payments of \$1,814.

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

8. 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.

(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.

9. Additional information on fund development

(a) Expenses incurred to raise funds

	2021	2020
Fund development expenses	\$ 9,366	\$ 9,562
Fund development salaries and benefits	<u>159,496</u>	<u>136,249</u>
	<u>\$ 168,862</u>	<u>\$ 145,811</u>

(b) Funds raised during 2021 were \$2,001,361 (2020 - \$1,706,227).

EducationMatters, Calgary's Trust for Public Education
Notes to Financial Statements
December 31, 2021

(c) Summary of disbursements

	2021	2020
Grants	\$ 751,260	\$ 1,056,264
Scholarships	<u>494,218</u>	<u>490,549</u>
	<u>\$ 1,245,478</u>	<u>\$ 1,546,813</u>

(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:

	2021	2020
Grant disbursements	\$ 1,245,478	\$ 1,546,813
Communication expenses	-	4,985
Fund development expenses, excluding events	168,862	145,811
Program expenses	635,745	521,075
Investment fees	49,250	46,736
Amortization expense	<u>-</u>	<u>3,740</u>
	<u>\$ 2,099,335</u>	<u>\$ 2,269,160</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.

Appendix VIII – USIC

**Urban Schools Insurance Consortium
Management Financial Statements
For the eight months ended August 31, 2022**

Contents:

Key Metrics and Ratios
Statement of Financial Position
Statement of Comprehensive (Loss) Income
Statement of Changes in Subscribers' Surplus
Statement of Cash Flows
Notes
Schedule 1: Cash and Cash Equivalents and Marketable Securities
Schedule 2: General and Administrative Expenses
Schedule 3: Equity allocation between Members
Schedule 4: Net Underwriting Income - Year to Date

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

As at August 31,		2022	2021	Dec 31, 2021
Assets				
Cash and cash equivalents	Sch 1	\$ 4,594,301	\$ 3,074,273	\$ 8,029,653
Marketable securities	Sch 1	23,566,107	21,319,950	22,927,835
Accrued investment income	Sch 1	139,991	103,451	93,320
Insurance balances receivable		-	-	947,953
Prepaid expenses	1	11,202	11,202	51,597
Commissions receivable		-	-	1,006,850
Total Assets		\$ 28,311,601	\$ 24,508,876	\$ 33,057,208
Liabilities				
Accounts payable and accrued expenses	2	\$ 100,984	\$ 73,450	\$ 252,677
Deferred revenue	3	179,739	142,818	839,042
Premium tax payable		-	-	316,000
Unearned premiums	4	1,316,666	1,816,317	6,583,334
Provision for unpaid claims and loss adjustment expenses	5	16,833,496	8,761,306	11,316,823
Provision for premium deficiency reserve	6	481,772	99,815	1,445,317
Total Liabilities		18,912,657	10,893,706	20,753,193
Subscribers' Surplus				
Subscribers' contributions		481,391	481,391	481,391
Retained earnings		8,917,553	13,133,779	11,822,624
Total Subscribers' Surplus		9,398,944	13,615,170	12,304,015
Total Liabilities and Subscribers' Surplus		\$ 28,311,601	\$ 24,508,876	\$ 33,057,208

Check

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Commentary:

- Cash and marketable securities relatively flat over year end 2021. Expenses paid have been offset by interest income and commissions received.
- Commissions have been collected in 2022. Commission earned on non-USIC placements higher than prior year.
- Unearned premium lower compared to Dec 2021 due to decrease in property premium.
- Loss reserves of \$16.8M broken down between open case reserves of \$7.3M + IBNR of \$9.5M. Property reserves are \$9.9M and GL reserves are \$6.9M. The \$5.5M increase in reserves over 2021 is attributable to an increase in case reserves compared to year end and booking IBNR per the actuarial calculation. The property claim reported at year end with preliminary reserves of \$500K has increased to \$2.25M in open case reserves with \$845K paid to date. At August 31st, open case reserves on property have increased in total by \$1.3M with 3 new open claims on the current policy year.
- Premium deficiency reserve required given loss activity on remaining term of the 2021/22 policy projected to exceed unearned premium reserve by this amount. Accounting standards require immediate recognition of known net underwriting losses on policies in-force. The PDR has been decreased from the year end balance.
- USIC fully compliant with regulatory ratios for liquidity and solvency at August 31, 2022.

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

For the eight months ended August 31,	Actual 2022	Budget 2022	Variance Favourable / (Unfavourable)	Actual 2021
Income				
Gross premiums written	\$ -	\$ -	\$ -	\$ -
Change in unearned premium reserve	5,266,666	7,265,266	(1,998,600)	7,265,266
Premiums earned <i>Schedule 4</i>	5,266,666	7,265,266	(1,998,600)	7,265,266
Other insurance income	718,954	571,272	147,682	571,273
Interest income	516,278	606,006	(89,728)	491,135
Realized (losses) gains on investments	13,131	-	13,131	(1,618)
Unrealized (losses) gains on investments	(2,578,629)	-	(2,578,629)	28,602
Total income	3,936,400	8,442,544	(4,506,144)	8,354,658
Expenses				
Losses paid	1,856,278	5,500,000		1,092,424
Change in outstanding loss reserves	2,790,870	-		(434,602)
Change in incurred but not reported reserves	2,725,803	-		364,220
Losses incurred <i>Schedule 4</i>	7,372,951	5,500,000	(1,872,951)	1,022,042
Change in premium deficiency reserve <i>Schedule 4</i>	(963,545)	-	963,545	(199,630)
Premium taxes <i>Schedule 4</i>	-	237,334	237,334	-
General and administrative expenses <i>Schedule 2</i>	432,065	411,127	(20,938)	411,950
Total expenses	6,841,471	6,148,461	(693,010)	1,234,362
Net comprehensive (loss) income	\$ (2,905,071)	\$ 2,294,083	\$ (5,199,154)	\$ 7,120,296
Loss ratio	121.7%	75.7%		11.3%

Commentary (Actual vs Budget):

- Premium and other insurance income (commission income) lower than budget. Budget did not account for decrease in property premium
- Interest income slightly under budget. Total annualized return on the portfolio is (10.37%) compared to 3.15% at the same period last year
- No amount had been budgeted for market valuation changes on the investment portfolio.
- Losses incurred is slightly higher than budget based on reserves increases on the property policy
- Budget had not contemplated a premium (or net underwriting) deficiency on the 2021/22 Property and GL policies. Actuarial review at December 31, 2021 year-end advised deficiency and deficiency has increased over 2021 reserve.
- Premium tax variance with budget relates to decrease in premium.
- G&A higher than budget mostly attributed to additional actuarial fees for IFRS 17 implementation
- Net loss is mostly attributed to unrealized losses on the investment portfolio

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

	Policy Year			8 months	Policy Year			8 months	Variance
	2021/22	2020/21	Prior	August 31, 2022	2020/21	2019/20	Prior	August 31, 2021	
Underwriting income									
Gross premiums written	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in unearned premium reserve	5,266,666	-	-	5,266,666	7,265,266	-	-	7,265,266	(1,998,600)
Premiums earned	5,266,666	-	-	5,266,666	7,265,266	-	-	7,265,266	(1,998,600)
Underwriting expenses									
Losses paid	881,255	515,523	459,500	1,856,278	14,150	617,028	461,246	1,092,424	763,854
Change in outstanding loss reserves	3,407,456	(619,138)	2,552	2,790,870	1,119,899	(834,400)	(720,101)	(434,602)	3,225,472
Change in incurred but not reported reserves	2,725,803	-	-	2,725,803	364,220	-	-	364,220	2,361,583
Losses incurred	7,014,514	(103,615)	462,052	7,372,951	1,498,269	(217,372)	(258,855)	1,022,042	6,350,909
Change in premium deficiency reserve	(963,545)	-	-	(963,545)	(199,630)	-	-	(199,630)	(763,915)
Premium taxes	-	-	-	-	-	-	-	-	-
	6,050,969	(103,615)	462,052	6,409,406	1,298,639	(217,372)	(258,855)	822,412	5,586,994
Net underwriting income	(784,303)	103,615	(462,052)	(1,142,740)	5,966,627	217,372	258,855	6,442,854	(7,585,594)
Other income	718,954	-	-	718,954	571,273	-	-	571,273	147,681
Interest income				516,278				491,135	25,143
Realized gains (losses) on investments				13,131				(1,618)	14,749
Unrealized gains (losses) on investments				(2,578,629)				28,602	(2,607,231)
				(2,049,220)				518,119	(2,567,339)
General and administrative expenses				432,065				411,950	(20,115)
Net comprehensive (loss) income				\$ (2,905,071)				\$ 7,120,296	\$ (10,025,367)

Commentary:

- Premiums are earned evenly over policy term therefore impact will be largely reflected in 2022 operating results. Earned premiums are lower over 2021 due to the decrease in property premiums last year.
- No premium taxes as they were fully expensed at December 31, 2021 due to the premium deficiency reserve calculated.
- Losses incurred have increased over 2021. Overall, the property losses along with the increase of IBNR is driving the variance. Can also look at losses by policy year:
 - (a) Loss experience during the 2021 fiscal year on the policy issued 2020 and prior is \$822K versus only \$400K of losses recognized in the current fiscal year for the same policy periods.
 - (b) 2021/22 policy (policy-in-force during most of the 2022 fiscal year) had only \$881K paid for the period but experienced a large change in outstanding loss reserves which is attributed to eight property claims.
 - (c) Losses in connection with policies issued prior to the 2019/20 policy term experienced low activity.
- Other income represents Marsh's commissions on non-USIC placements. Increase in 2021 due to hardening insurance market and higher premiums, therefore, higher commissions.
- Investment income increased by \$25K over same period as last year due to the increase in the investment balance and interest being earned. This is offset by unrealized losses on the portfolio.
- G&A higher than prior year and mostly attributed to actuarial fees for IFRS 17 implementation.

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

	Subscribers'	Retained	Total
	Contributions	Earnings	Subscribers'
			Surplus
As at January 1, 2021	\$ 481,391	\$ 6,013,483	\$ 6,494,874
Net comprehensive income	-	7,120,296	7,120,296
As at August 31, 2021	\$ 481,391	\$ 13,133,779	\$ 13,615,170
As at January 1, 2022	\$ 481,391	\$ 11,822,624	\$ 12,304,015
Net comprehensive loss	-	(2,905,071)	(2,905,071)
As at August 31, 2022	\$ 481,391	\$ 8,917,553	\$ 9,398,944

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

For the eight months ended August 31,	2022	2021
Operating Activities		
Net comprehensive (loss) income	\$ (2,905,071)	\$ 7,120,296
Items not involving cash:		
Net investment income	2,049,220	(518,119)
Change in non-cash operating accounts:		
Insurance balances receivable	947,953	-
Prepaid expenses	40,395	(11,202)
Commissions receivable	1,006,850	856,909
Accounts payable and accrued expenses	(151,693)	(173,944)
Deferred revenue	(659,303)	(571,273)
Premium tax payable	(316,000)	(435,916)
Unearned premiums	(5,266,668)	(7,265,266)
Provision for unpaid claims and loss adjustment expenses	5,516,673	(70,383)
Provision for premium deficiency reserve	(963,545)	(199,630)
	(701,189)	(1,268,528)
Investing Activities		
Investment income received	284,165	475,342
Purchases of marketable securities	(5,945,393)	(4,827,900)
Proceeds from sales of marketable securities	2,927,066	5,323,697
	(2,734,163)	971,139
Change in cash and cash equivalents	(3,435,352)	(297,389)
Cash and cash equivalents, opening	8,029,653	3,371,662
Cash and cash equivalents, ending	\$ 4,594,301	\$ 3,074,273

URBAN SCHOOLS INSURANCE CONSORTIUM
Calculation of Share of Consortium Pool Equity

Schedule 3

as at August 31, 2022

Member	Share of Equity at 31/12/21 (Note)	Percentage Share at Dec/21	Share of Equity at Aug 31/22	Percentage Share at Aug 31/22
Calgary Board of Education	4,191,217	34.0638%	3,199,025	34.0360%
Calgary Roman Catholic	1,498,463	12.1787%	1,149,910	12.2345%
Edmonton Public Schools	3,046,916	24.7636%	2,325,901	24.7464%
Fort McMurray S.D. No. 2833	328,841	2.6726%	226,462	2.4094%
Grande Prairie S.D. No. 2357	340,408	2.7666%	243,435	2.5900%
Grande Prairie Roman Catholic	179,773	1.4611%	123,812	1.3173%
Holy Spirit Roman Catholic	208,906	1.6979%	156,649	1.6667%
Lethbridge S.D. No. 51	323,847	2.6320%	244,153	2.5977%
Medicine Hat S.D. No. 76	259,864	2.1120%	208,309	2.2163%
Medicine Hat Catholic	124,665	1.0132%	102,769	1.0934%
Red Deer S.D. No. 104	373,017	3.0317%	280,476	2.9841%
Red Deer Catholic	238,980	1.9423%	187,501	1.9949%
Rocky View Schools (RVS)	934,095	7.5918%	753,069	8.0123%
St. Albert P.S.D. No. 5565	255,023	2.0727%	197,473	2.1010%
TOTAL	12,304,015	100.0000%	9,398,944	100.0000%

**AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022**
[Education Act, Sections 139, 140, 244]

3030 The Calgary School Division

Legal Name of School Jurisdiction

1221 8 Street SW Calgary AB T2R 0L4

Mailing Address

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

Contact Numbers and Email Address

SCHOOL JURISDICTION MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of 3030 The Calgary School Division presented to Alberta Education have been prepared by school jurisdiction management which has responsibility for their preparation, integrity and objectivity. The financial statements, including notes, have been prepared in accordance with Canadian Public Sector Accounting Standards and follow format prescribed by Alberta Education.

In fulfilling its reporting responsibilities, management has maintained internal control systems and procedures designed to provide reasonable assurance that the school jurisdiction's assets are safeguarded, that transactions are executed in accordance with appropriate authorization and that accounting records may be relied upon to properly reflect the school jurisdiction's transactions. The effectiveness of the control systems is supported by the selection and training of qualified personnel, an organizational structure that provides an appropriate division of responsibility and a strong system of budgetary control.

Board of Trustees Responsibility

The ultimate responsibility for the financial statements lies with the Board of Trustees. The Board reviewed the audited financial statements with management in detail and approved the financial statements for release.

External Auditors

The Board appoints external auditors to audit the financial statements and meets with the auditors to review their findings. The external auditors were given full access to school jurisdiction records.

Declaration of Management and Board Chair

To the best of our knowledge and belief, these financial statements reflect, in all material respects, the financial position, results of operations, remeasurement gains and losses, changes in net financial assets (debt), and cash flows for the year in accordance with Canadian Public Sector Accounting Standards.

BOARD CHAIR

Ms. Laura Hack

Name

Signature

SUPERINTENDENT

Mr. Christopher Usih

Name

Signature

SECRETARY-TREASURER OR TREASURER

Mr. Bradley Grundy

Name

Signature

November 29, 2022

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, 2022 (in dollars)

		2022	2021
FINANCIAL ASSETS			
Cash and cash equivalents	(Schedule 5; Note 3)	\$ 208,831,000	\$ 204,156,000
Accounts receivable (net after allowances)	(Note 4)	\$ 8,818,000	\$ 32,515,000
Portfolio investments			
Operating	(Schedule 5; Note 6)	\$ 14,896,000	\$ 14,487,000
Endowments	(Schedules 1 & 5; Note 17)	\$ 7,861,000	\$ 8,671,000
Inventories for resale		\$ -	\$ -
Other financial assets		\$ -	\$ -
Total financial assets		\$ 240,406,000	\$ 259,829,000
LIABILITIES			
Bank indebtedness	(Note 3)	\$ -	\$ -
Accounts payable and accrued liabilities	(Note 7)	\$ 118,113,000	\$ 118,510,000
Unspent deferred contributions	(Schedule 2)	\$ 34,153,000	\$ 45,630,000
Employee future benefits liabilities	(Note 8)	\$ 24,749,000	\$ 24,892,000
Environmental liabilities	(Note 9)	\$ 6,067,000	\$ 6,067,000
Other liabilities		\$ -	\$ -
Debt			
Unsupported: Debentures		\$ -	\$ -
Mortgages and capital loans		\$ -	\$ -
Capital leases	(Note 10)	\$ 13,920,000	\$ 13,782,000
Total liabilities		\$ 197,002,000	\$ 208,881,000
Net financial assets		\$ 43,404,000	\$ 50,948,000
NON-FINANCIAL ASSETS			
Tangible capital assets	(Schedule 6)	\$ 1,334,889,000	\$ 1,313,862,000
Inventory of supplies		\$ -	\$ -
Prepaid expenses	(Note 5)	\$ 18,606,000	\$ 20,039,000
Other non-financial assets		\$ -	\$ -
Total non-financial assets		\$ 1,353,495,000	\$ 1,333,901,000
Net assets before spent deferred capital contributions		\$ 1,396,899,000	\$ 1,384,849,000
Spent deferred capital contributions	(Schedule 2)	\$ 1,192,409,000	\$ 1,168,233,000
Net assets		\$ 204,490,000	\$ 216,616,000
Net assets	(Note 11)		
Accumulated surplus (deficit)	(Schedule 1)	\$ 203,763,000	\$ 214,688,000
Accumulated remeasurement gains (losses)		\$ 728,000	\$ 1,928,000
		\$ 204,491,000	\$ 216,616,000
Contractual rights	(Note 6)		
Contractual obligations	(Note 15)		
Contingent liabilities	(Note 15)		

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

STATEMENT OF OPERATIONS
For the Year Ended August 31, 2022 (in dollars)

	Budget 2022	Actual 2022	Actual 2021
REVENUES			
Government of Alberta	\$ 1,295,082,000	\$ 1,301,210,000	\$ 1,286,865,000
Federal Government and other government grants	\$ 609,000	\$ 1,081,000	\$ 789,000
Property taxes	\$ -	\$ -	\$ -
Fees (Schedule 8)	\$ 44,751,000	\$ 28,869,000	\$ 18,429,000
Sales of services and products	\$ 15,769,000	\$ 16,403,000	\$ 15,386,000
Investment income	\$ 1,911,000	\$ 2,309,000	\$ 1,722,000
Donations and other contributions	\$ 8,446,000	\$ 6,818,000	\$ 5,331,000
Other revenue	\$ 4,672,000	\$ 3,011,000	\$ 3,270,000
Total revenues	\$ 1,371,240,000	\$ 1,359,701,000	\$ 1,331,792,000
EXPENSES			
Instruction - ECS (Note 19)	\$ 32,585,000	\$ 35,592,000	\$ 32,585,000
Instruction - Grades 1 to 12 (Note 19)	\$ 1,043,518,000	\$ 1,038,691,000	\$ 1,027,067,000
Operations and maintenance (Schedule 4)	\$ 180,062,000	\$ 189,288,000	\$ 181,780,000
Transportation	\$ 44,876,000	\$ 39,236,000	\$ 35,837,000
System administration	\$ 41,516,000	\$ 41,482,000	\$ 42,925,000
External services	\$ 28,683,000	\$ 26,337,000	\$ 20,714,000
Total expenses	\$ 1,371,240,000	\$ 1,370,626,000	\$ 1,340,908,000
Annual operating surplus (deficit)	\$ -	\$ (10,925,000)	\$ (9,116,000)
Endowment contributions and reinvested income	\$ -	\$ -	\$ -
Annual surplus (deficit)	\$ -	\$ (10,925,000)	\$ (9,116,000)
Accumulated surplus (deficit) at beginning of year	\$ 214,688,000	\$ 214,688,000	\$ 223,804,000
Accumulated surplus (deficit) at end of year	\$ 214,688,000	\$ 203,763,000	\$ 214,688,000

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

STATEMENT OF CASH FLOWS
For the Year Ended August 31, 2022 (in dollars)

	2022	2021
CASH FLOWS FROM:		
A. OPERATING TRANSACTIONS		
Annual surplus (deficit)	\$ (10,925,000)	\$ (9,116,000)
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	\$ 77,732,000	\$ 76,454,000
Net (gain)/loss on disposal of tangible capital assets	\$ (348,000)	\$ (452,000)
Transfer of tangible capital assets (from)/to other entities	\$ (2,367,000)	\$ -
(Gain)/Loss on sale of portfolio investments	\$ -	\$ -
Spent deferred capital recognized as revenue	\$ (54,418,000)	\$ (49,336,000)
Deferred capital revenue write-down / adjustment	\$ -	\$ 786,000
Increase/(Decrease) in employee future benefit liabilities	\$ (143,000)	\$ (564,000)
Donations in kind	\$ -	\$ -
	\$ 9,531,000	\$ 17,772,000
(Increase)/Decrease in accounts receivable	\$ 23,697,000	\$ 4,919,000
(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	\$ 1,433,000	\$ 1,046,000
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Increase/(Decrease) in accounts payable, accrued and other liabilities	\$ (397,000)	\$ 28,608,000
Increase/(Decrease) in unspent deferred contributions	\$ (11,477,000)	\$ 4,683,000
Increase/(Decrease) in environmental liabilities	\$ -	\$ -
Other (Rounding)	\$ -	\$ -
Total cash flows from operating transactions	\$ 22,787,000	\$ 58,417,000
B. CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	\$ (62,646,000)	\$ (68,079,000)
Net proceeds from disposal of unsupported capital assets	\$ 51,000	\$ 491,000
AI transferred assets	\$ -	\$ -
Total cash flows from capital transactions	\$ (62,595,000)	\$ (67,588,000)
C. INVESTING TRANSACTIONS		
Purchases of portfolio investments	\$ (4,626,000)	\$ (5,298,000)
Proceeds on sale of portfolio investments	\$ 5,027,000	\$ 4,541,000
Other (Describe)	\$ -	\$ -
Net remeasurement gains for the year	\$ (1,201,000)	\$ 715,000
Total cash flows from investing transactions	\$ (800,000)	\$ (42,000)
D. FINANCING TRANSACTIONS		
Debt issuances	\$ -	\$ -
Debt repayments	\$ -	\$ -
Increase (decrease) in spent deferred capital contributions	\$ 45,145,000	\$ 54,479,000
Capital lease issuances	\$ 2,676,000	\$ 2,692,000
Capital lease payments	\$ (2,538,000)	\$ (2,494,000)
Other (describe)	\$ -	\$ -
Other (describe)	\$ -	\$ -
Total cash flows from financing transactions	\$ 45,283,000	\$ 54,677,000
Increase (decrease) in cash and cash equivalents	\$ 4,675,000	\$ 45,464,000
Cash and cash equivalents, at beginning of year	\$ 204,156,000	\$ 158,692,000
Cash and cash equivalents, at end of year	\$ 208,831,000	\$ 204,156,000

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

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

For the Year Ended August 31, 2022 (in dollars)

	Budget 2022	2022	2021
Annual surplus (deficit)	\$ -	\$ (10,925,000)	\$ (9,116,000)
Effect of changes in tangible capital assets			
Acquisition of tangible capital assets	\$ (28,260,000)	\$ (65,769,000)	\$ (72,019,000)
Amortization of tangible capital assets	\$ 81,279,000	\$ 77,732,000	\$ 76,454,000
Net (gain)/loss on disposal of tangible capital assets	\$ -	\$ (348,000)	\$ (452,000)
Net proceeds from disposal of unsupported capital assets	\$ -	\$ 51,000	\$ 491,000
Write-down carrying value of tangible capital assets	\$ -	\$ -	\$ 786,000
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ (35,816,000)	\$ -
Other changes Transfer	\$ -	\$ 3,123,000	\$ -
Total effect of changes in tangible capital assets	\$ 53,019,000	\$ (21,027,000)	\$ 5,260,000
Acquisition of inventory of supplies	\$ -	\$ -	\$ -
Consumption of inventory of supplies	\$ -	\$ -	\$ 1,389,000
(Increase)/Decrease in prepaid expenses	\$ -	\$ 1,433,000	\$ 1,046,000
(Increase)/Decrease in other non-financial assets	\$ -	\$ -	\$ -
Net remeasurement gains and (losses)	\$ -	\$ (1,200,000)	\$ 715,000
Change in spent deferred capital contributions (Schedule 2)		\$ 24,176,000	\$ 5,143,000
Other changes	\$ -	\$ -	\$ -
Increase (decrease) in net financial assets	\$ 53,019,000	\$ (7,543,000)	\$ 4,437,000
Net financial assets at beginning of year	\$ 50,948,000	\$ 50,948,000	\$ 46,511,000
Net financial assets at end of year	\$ 103,967,000	\$ 43,405,000	\$ 50,948,000

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

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the Year Ended August 31, 2022 (in dollars)

	2022	2021
Annual surplus (deficit)	\$ (10,925,000)	\$ (9,116,000)
Effect of changes in tangible capital assets		
Acquisition of tangible capital assets	\$ (65,769,000)	\$ (72,019,000)
Amortization of tangible capital assets	\$ 77,732,000	\$ 76,454,000
Net (gain)/loss on disposal of tangible capital assets	\$ (348,000)	\$ (452,000)
Net proceeds from disposal of unsupported capital assets	\$ 51,000	\$ 491,000
Write-down carrying value of tangible capital assets	\$ -	\$ 786,000
Transfer of tangible capital assets (from)/to other entities	\$ (35,816,000)	\$ -
Other changes Transfer	\$ 3,123,000	\$ -
Total effect of changes in tangible capital assets	\$ (21,027,000)	\$ 5,260,000
Acquisition of inventory of supplies	\$ -	\$ -
Consumption of inventory of supplies	\$ -	\$ 1,389,000
(Increase)/Decrease in prepaid expenses	\$ 1,433,000	\$ 1,046,000
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Net remeasurement gains and (losses)	\$ (1,200,000)	\$ 715,000
Change in spent deferred capital contributions (Schedule 2)	\$ 24,176,000	\$ 5,143,000
Other changes	\$ -	\$ -
Increase (decrease) in net financial assets	\$ (7,543,000)	\$ 4,437,000
Net financial assets at beginning of year	\$ 50,948,000	\$ 46,511,000
Net financial assets at end of year	\$ 43,405,000	\$ 50,948,000

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

STATEMENT OF REMEASUREMENT GAINS AND LOSSES
For the Year Ended August 31, 2022 (in dollars)

	2022	2021
Unrealized gains (losses) attributable to:		
Portfolio investments	\$ (1,128,000)	\$ 745,000
		\$ -
Foreign Currency Translation	\$ (72,000)	\$ (30,000)
Amounts reclassified to the statement of operations:		
Portfolio investments	\$ -	\$ -
	\$ -	\$ -
Foreign Currency Translation	\$ -	\$ -
Other Adjustment (Describe)	\$ -	\$ -
Net remeasurement gains (losses) for the year	\$ (1,200,000)	\$ 715,000
Accumulated remeasurement gains (losses) at beginning of year	\$ 1,928,000	\$ 1,213,000
Accumulated remeasurement gains (losses) at end of year	\$ 728,000	\$ 1,928,000

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

SCHEDULE 1

**SCHEDULE OF NET ASSETS
For the Year Ended August 31, 2022 (in dollars)**

	NET ASSETS	ACCUMULATED REMEASUREMENT GAINS (LOSSES)	ACCUMULATED SURPLUS (DEFICIT)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
							TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES
Balance at August 31, 2021	\$ 216,616,000	\$ 1,928,000	\$ 214,688,000	\$ 128,487,000	\$ 5,521,000	\$ 40,000	\$ 38,777,000	\$ 41,863,000
Prior period adjustments:								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2021	\$ 216,616,000	\$ 1,928,000	\$ 214,688,000	\$ 128,487,000	\$ 5,521,000	\$ 40,000	\$ 38,777,000	\$ 41,863,000
Operating surplus (deficit)	\$ (10,925,000)		\$ (10,925,000)			\$ (10,925,000)		
Board funded tangible capital asset additions				\$ 19,171,000		\$ (1,165,000)	\$ -	\$ (18,006,000)
Disposal of unsupported tangible capital assets or board funded portion of supported	\$ -		\$ -	\$ (403,000)		\$ 403,000		\$ -
Write-down of unsupported tangible capital assets or board funded portion of supported	\$ -		\$ -			\$ -		\$ -
Net remeasurement gains (losses) for the year	\$ (1,200,000)	\$ (1,200,000)						
Endowment expenses & disbursements	\$ -		\$ -		\$ (708,000)	\$ 708,000		
Endowment contributions	\$ -		\$ -		\$ -	\$ -		
Reinvested endowment income	\$ -		\$ -		\$ -	\$ -		
Direct credits to accumulated surplus (Describe)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets	\$ -			\$ (77,732,000)		\$ 77,732,000		
Capital revenue recognized	\$ -			\$ 54,418,000		\$ (54,418,000)		
Debt principal repayments (unsupported)	\$ -			\$ 2,538,000		\$ (2,538,000)		
Additional capital debt or capital leases	\$ -			\$ (2,676,000)		\$ 2,676,000		
Net transfers to operating reserves	\$ -					\$ (8,141,000)	\$ 8,141,000	
Net transfers from operating reserves	\$ -					\$ 9,489,000	\$ (9,489,000)	
Net transfers to capital reserves	\$ -					\$ (26,024,000)		\$ 26,024,000
Net transfers from capital reserves	\$ -					\$ -		\$ -
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2022	\$ 204,491,000	\$ 728,000	\$ 203,763,000	\$ 123,803,000	\$ 4,813,000	\$ (12,163,000)	\$ 37,429,000	\$ 49,881,000

SCHEDULE 1

**SCHEDULE OF NET ASSETS
For the Year Ended August 31, 2022 (in dollars)**

	INTERNALLY RESTRICTED RESERVES BY PROGRAM									
	School & Instruction Related		Operations & Maintenance		System Administration		Transportation		External Services	
	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves
Balance at August 31, 2021	\$ 47,036,000	\$ 2,194,000	\$ 79,000	\$ 39,602,000	\$ (9,969,000)	\$ 67,000	\$ 1,631,000	\$ -	\$ -	\$ -
Prior period adjustments:										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2021	\$ 47,036,000	\$ 2,194,000	\$ 79,000	\$ 39,602,000	\$ (9,969,000)	\$ 67,000	\$ 1,631,000	\$ -	\$ -	\$ -
Operating surplus (deficit)										
Board funded tangible capital asset additions	\$ -	\$ (2,625,000)	\$ -	\$ (15,314,000)	\$ -	\$ (67,000)	\$ -	\$ -	\$ -	\$ -
Disposal of unsupported tangible capital assets or board funded portion of supported		\$ -		\$ -		\$ -		\$ -		\$ -
Write-down of unsupported tangible capital assets or board funded portion of supported		\$ -		\$ -		\$ -		\$ -		\$ -
Net remeasurement gains (losses) for the year										
Endowment expenses & disbursements										
Endowment contributions										
Reinvested endowment income										
Direct credits to accumulated surplus (Describe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets										
Capital revenue recognized										
Debt principal repayments (unsupported)										
Additional capital debt or capital leases										
Net transfers to operating reserves	\$ 4,479,000		\$ -		\$ 500,000		\$ 3,162,000		\$ -	
Net transfers from operating reserves	\$ (7,584,000)		\$ (79,000)		\$ (195,000)		\$ (1,631,000)		\$ -	
Net transfers to capital reserves		\$ 6,536,000		\$ 18,630,000		\$ 858,000		\$ -		\$ -
Net transfers from capital reserves		\$ -		\$ -		\$ -		\$ -		\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2022	\$ 43,931,000	\$ 6,105,000	\$ -	\$ 42,918,000	\$ (9,664,000)	\$ 858,000	\$ 3,162,000	\$ -	\$ -	\$ -

**SCHEDULE OF DEFERRED CONTRIBUTIONS
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)
For the Year Ended August 31, 2022 (in dollars)**

	Alberta Education					Other GoA Ministries				
	IMR	CMR	Safe Return to Class/Safe Indoor Air	Others	Total Education	Alberta Infrastructure	Children's Services	Health	Other GOA Ministries	Total Other GoA Ministries
Deferred Operating Contributions (DOC)										
Balance at August 31, 2021	\$ 29,928,000	\$ -	\$ -	\$ 1,744,000	\$ 31,672,000	\$ -	\$ -	\$ -	\$ -	\$ -
Prior period adjustments - please explain:	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2021	\$ 29,928,000	\$ -	\$ -	\$ 1,744,000	\$ 31,672,000	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year (excluding investment income)	\$ 17,442,000	\$ -	\$ -	\$ -	\$ 17,442,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ (12,530,000)	\$ -	\$ 2,316,000	\$ 15,114,000	\$ 4,900,000	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ 457,000	\$ -	\$ (1,922,000)	\$ (10,794,000)	\$ (12,259,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ (22,460,000)	\$ -	\$ -	\$ -	\$ (22,460,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2022	\$ 12,837,000	\$ -	\$ 394,000	\$ 6,064,000	\$ 19,295,000	\$ -	\$ -	\$ -	\$ -	\$ -
Unspent Deferred Capital Contributions (UDCC)										
Balance at August 31, 2021	\$ -	\$ 8,424,000	\$ -	\$ -	\$ 8,424,000	\$ 4,660,000	\$ -	\$ -	\$ -	\$ 4,660,000
Prior period adjustments - please explain:	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2021	\$ -	\$ 8,424,000	\$ -	\$ -	\$ 8,424,000	\$ 4,660,000	\$ -	\$ -	\$ -	\$ 4,660,000
Received during the year (excluding investment income)	\$ -	\$ 15,605,000	\$ -	\$ 892,000	\$ 16,497,000	\$ 5,001,000	\$ -	\$ -	\$ -	\$ 5,001,000
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ 111,000	\$ -	\$ -	\$ 111,000	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds on disposition of supported capital/ Insurance proceeds (and related interest)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) SDCC	\$ -	\$ (17,339,000)	\$ -	\$ (144,000)	\$ (17,483,000)	\$ (2,835,000)	\$ -	\$ -	\$ -	\$ (2,835,000)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (398,000)	\$ -	\$ -	\$ -	\$ (398,000)
UDCC closing balance at August 31, 2022	\$ -	\$ 6,801,000	\$ -	\$ 748,000	\$ 7,549,000	\$ 6,428,000	\$ -	\$ -	\$ -	\$ 6,428,000
Total Unspent Deferred Contributions at August 31, 2022	\$ 12,837,000	\$ 6,801,000	\$ 394,000	\$ 6,812,000	\$ 26,844,000	\$ 6,428,000	\$ -	\$ -	\$ -	\$ 6,428,000
Spent Deferred Capital Contributions (SDCC)										
Balance at August 31, 2021	\$ 55,433,000	\$ 37,241,000	\$ 5,858,000	\$ 3,768,000	\$ 102,300,000	\$ 1,063,147,000	\$ -	\$ -	\$ -	\$ 1,063,147,000
Prior period adjustments - please explain:	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2021	\$ 55,433,000	\$ 37,241,000	\$ 5,858,000	\$ 3,768,000	\$ 102,300,000	\$ 1,063,147,000	\$ -	\$ -	\$ -	\$ 1,063,147,000
Donated tangible capital assets				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects					\$ -	\$ 32,693,000				\$ 32,693,000
Transferred from DOC	\$ 22,460,000	\$ -	\$ -	\$ -	\$ 22,460,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from UDCC	\$ -	\$ 17,339,000	\$ -	\$ 144,000	\$ 17,483,000	\$ 2,835,000	\$ -	\$ -	\$ -	\$ 2,835,000
Amounts recognized as revenue (Amortization of SDCC)	\$ (3,825,000)	\$ (2,235,000)	\$ (1,465,000)	\$ (283,000)	\$ (7,808,000)	\$ (46,339,000)	\$ -	\$ -	\$ -	\$ (46,339,000)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,123,000	\$ -	\$ -	\$ -	\$ 3,123,000
SDCC closing balance at August 31, 2022	\$ 74,068,000	\$ 52,345,000	\$ 4,393,000	\$ 3,629,000	\$ 134,435,000	\$ 1,055,459,000	\$ -	\$ -	\$ -	\$ 1,055,459,000

	Other Sources				Total
	Gov't of Canada	Donations and grants from others	Other	Total other sources	
Deferred Operating Contributions (DOC)					
Balance at August 31, 2021	\$ -	\$ 815,000	\$ 59,000	\$ 874,000	\$ 32,546,000
Prior period adjustments - please explain:	-	-	-	\$ -	\$ -
Adjusted ending balance August 31, 2021	\$ -	\$ 815,000	\$ 59,000	\$ 874,000	\$ 32,546,000
Received during the year (excluding investment income)	\$ -	\$ 657,000	\$ 3,000	\$ 660,000	\$ 18,102,000
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ (653,000)	\$ -	\$ (653,000)	\$ 4,247,000
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ (12,259,000)
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ (22,460,000)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2022	\$ -	\$ 819,000	\$ 62,000	\$ 881,000	\$ 20,176,000
Unspent Deferred Capital Contributions (UDCC)					
Balance at August 31, 2021	\$ -	\$ -	\$ -	\$ -	\$ 13,084,000
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2021	\$ -	\$ -	\$ -	\$ -	\$ 13,084,000
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ 21,498,000
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ 111,000
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds on disposition of supported capital/ Insurance proceeds (and related interest)	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) DOC	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ (20,318,000)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ (398,000)
UDCC closing balance at August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ 13,977,000
Total Unspent Deferred Contributions at August 31, 2022	\$ -	\$ 819,000	\$ 62,000	\$ 881,000	\$ 34,153,000
Spent Deferred Capital Contributions (SDCC)					
Balance at August 31, 2021	\$ -	\$ 2,786,000	\$ -	\$ 2,786,000	\$ 1,168,233,000
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2021	\$ -	\$ 2,786,000	\$ -	\$ 2,786,000	\$ 1,168,233,000
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects	\$ -	\$ -	\$ -	\$ -	\$ 32,693,000
Transferred from DOC	\$ -	\$ -	\$ -	\$ -	\$ 22,460,000
Transferred from UDCC	\$ -	\$ -	\$ -	\$ -	\$ 20,318,000
Amounts recognized as revenue (Amortization of SDCC)	\$ -	\$ (271,000)	\$ -	\$ (271,000)	\$ (54,418,000)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ 3,123,000
SDCC closing balance at August 31, 2022	\$ -	\$ 2,515,000	\$ -	\$ 2,515,000	\$ 1,192,409,000

SCHEDULE OF PROGRAM OPERATIONS
For the Year Ended August 31, 2022 (in dollars)

REVENUES	2022							2021
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grades 1 - 12						
(1) Alberta Education	\$ 32,849,000	\$ 1,000,693,000	\$ 123,667,000	\$ 38,254,000	\$ 43,728,000	\$ -	\$ 1,239,191,000	\$ 1,239,065,000
(2) Alberta Infrastructure	\$ -	\$ -	\$ 53,512,000	\$ -	\$ -	\$ -	\$ 53,512,000	\$ 47,459,000
(3) Other - Government of Alberta	\$ -	\$ 8,205,000	\$ -	\$ -	\$ -	\$ -	\$ 8,205,000	\$ 46,000
(4) Federal Government and First Nations	\$ -	\$ 919,000	\$ -	\$ -	\$ 18,000	\$ 144,000	\$ 1,081,000	\$ 789,000
(5) Other Alberta school authorities	\$ -	\$ 294,000	\$ 8,000	\$ -	\$ -	\$ -	\$ 302,000	\$ 295,000
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ 175,000	\$ 12,944,000	\$ -	\$ 8,000	\$ -	\$ 15,742,000	\$ 28,869,000	\$ 18,429,000
(10) Sales of services and products	\$ 555,000	\$ 7,402,000	\$ 225,000	\$ -	\$ 164,000	\$ 8,057,000	\$ 16,403,000	\$ 15,386,000
(11) Investment income	\$ -	\$ 297,000	\$ -	\$ -	\$ 2,012,000	\$ -	\$ 2,309,000	\$ 1,722,000
(12) Gifts and donations	\$ -	\$ 5,534,000	\$ 271,000	\$ -	\$ -	\$ -	\$ 5,805,000	\$ 4,559,000
(13) Rental of facilities	\$ -	\$ -	\$ 98,000	\$ -	\$ 290,000	\$ 1,752,000	\$ 2,140,000	\$ 2,153,000
(14) Fundraising	\$ -	\$ 1,013,000	\$ -	\$ -	\$ -	\$ -	\$ 1,013,000	\$ 772,000
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ 348,000	\$ -	\$ -	\$ -	\$ 348,000	\$ 452,000
(16) Other	\$ -	\$ 502,000	\$ -	\$ -	\$ -	\$ 21,000	\$ 523,000	\$ 665,000
(17) TOTAL REVENUES	\$ 33,579,000	\$ 1,037,803,000	\$ 178,129,000	\$ 38,262,000	\$ 46,212,000	\$ 25,716,000	\$ 1,359,701,000	\$ 1,331,792,000
EXPENSES								
(18) Certificated salaries	\$ 23,225,000	\$ 645,891,000	\$ -	\$ -	\$ 901,000	\$ 3,937,000	\$ 673,954,000	\$ 680,693,000
(19) Certificated benefits	\$ 3,083,000	\$ 149,822,000	\$ -	\$ -	\$ 66,000	\$ 482,000	\$ 153,453,000	\$ 150,303,000
(20) Non-certificated salaries and wages	\$ 7,007,000	\$ 114,765,000	\$ 56,429,000	\$ 842,000	\$ 16,260,000	\$ 11,213,000	\$ 206,516,000	\$ 206,146,000
(21) Non-certificated benefits	\$ 1,774,000	\$ 29,052,000	\$ 13,793,000	\$ 212,000	\$ 3,219,000	\$ 2,873,000	\$ 50,923,000	\$ 49,818,000
(22) SUB - TOTAL	\$ 35,089,000	\$ 939,530,000	\$ 70,222,000	\$ 1,054,000	\$ 20,446,000	\$ 18,505,000	\$ 1,084,846,000	\$ 1,086,960,000
(23) Services, contracts and supplies	\$ 495,000	\$ 78,718,000	\$ 61,280,000	\$ 38,135,000	\$ 19,322,000	\$ 4,686,000	\$ 202,636,000	\$ 172,645,000
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 54,418,000	\$ -	\$ -	\$ -	\$ 54,418,000	\$ 49,336,000
(25) Amortization of unsupported tangible capital assets	\$ -	\$ 18,615,000	\$ 3,000,000	\$ -	\$ 1,613,000	\$ 86,000	\$ 23,314,000	\$ 27,118,000
(26) Unsupported interest on capital debt	\$ -	\$ -	\$ 368,000	\$ -	\$ 24,000	\$ -	\$ 392,000	\$ 392,000
(27) Other interest and finance charges	\$ -	\$ 423,000	\$ -	\$ 91,000	\$ 57,000	\$ 345,000	\$ 916,000	\$ 766,000
(28) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(29) Other expense	\$ 8,000	\$ 1,405,000	\$ -	\$ (44,000)	\$ 20,000	\$ 2,715,000	\$ 4,104,000	\$ 3,691,000
(30) TOTAL EXPENSES	\$ 35,592,000	\$ 1,038,691,000	\$ 189,288,000	\$ 39,236,000	\$ 41,482,000	\$ 26,337,000	\$ 1,370,626,000	\$ 1,340,908,000
(31) OPERATING SURPLUS (DEFICIT)	\$ (2,013,000)	\$ (888,000)	\$ (11,159,000)	\$ (974,000)	\$ 4,730,000	\$ (621,000)	\$ (10,925,000)	\$ (9,116,000)

SCHEDULE OF OPERATIONS AND MAINTENANCE
For the Year Ended August 31, 2022 (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	2022 TOTAL Operations and Maintenance	2021 TOTAL Operations and Maintenance
Non-certificated salaries and wages	\$ 40,434,000	\$ 8,972,000	\$ -	\$ 3,007,000	\$ 4,016,000			\$ 56,429,000	\$ 56,514,000
Non-certificated benefits	\$ 9,558,000	\$ 2,194,000	\$ -	\$ 656,000	\$ 1,385,000			\$ 13,793,000	\$ 13,589,000
SUB-TOTAL REMUNERATION	\$ 49,992,000	\$ 11,166,000	\$ -	\$ 3,663,000	\$ 5,401,000			\$ 70,222,000	\$ 70,103,000
Supplies and services	\$ 6,138,000	\$ 3,957,000		\$ 10,212,000	\$ 2,883,000			\$ 23,190,000	\$ 21,757,000
Electricity			\$ 13,440,000					\$ 13,440,000	\$ 13,462,000
Natural gas/heating fuel			\$ 8,728,000					\$ 8,728,000	\$ 6,344,000
Sewer and water			\$ 2,441,000					\$ 2,441,000	\$ 2,472,000
Telecommunications			\$ 1,160,000					\$ 1,160,000	\$ 1,198,000
Insurance					\$ 8,132,000			\$ 8,132,000	\$ 8,126,000
ASAP maintenance & renewal payments							\$ 3,872,000	\$ 3,872,000	\$ 2,736,000
Amortization of tangible capital assets									
Supported							\$ 52,828,000	\$ 52,828,000	\$ 49,336,000
Unsupported						\$ 4,590,000		\$ 4,590,000	\$ 5,517,000
TOTAL AMORTIZATION						\$ 4,590,000	\$ 52,828,000	\$ 57,418,000	\$ 54,853,000
Interest on capital debt									
Unsupported						\$ 368,000		\$ 368,000	\$ 365,000
Lease payments for facilities				\$ 317,000				\$ 317,000	\$ 364,000
Other interest charges						\$ -		\$ -	\$ -
Losses on disposal of capital assets						\$ -		\$ -	\$ -
TOTAL EXPENSES	\$ 56,130,000	\$ 15,123,000	\$ 25,769,000	\$ 14,192,000	\$ 16,416,000	\$ 4,958,000	\$ 56,700,000	\$ 189,288,000	\$ 181,780,000

SQUARE METRES									
School buildings								1,520,764.0	1,511,601.0
Non school buildings								56,643.0	56,643.0

Notes:

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

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

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

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

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

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

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

SCHEDULE OF CASH, CASH EQUIVALENTS, AND PORTFOLIO INVESTMENTS
For the Year Ended August 31, 2022 (in dollars)

Cash & Cash Equivalents

	Average Effective (Market) Yield	2022		2021
		Cost	Amortized Cost	Amortized Cost
Cash	1%	\$ 208,280,000	\$ 208,280,000	\$ 203,539,000
Cash equivalents				
Government of Canada, direct and guaranteed	0.00%	-	-	-
Provincial, direct and guaranteed	0.00%	-	-	-
Corporate	0.00%	-	-	-
Other, including GIC's	1.23%	551,000	551,000	617,000
Total cash and cash equivalents		\$ 208,831,000	\$ 208,831,000	\$ 204,156,000

See Note 3 for additional detail.

Portfolio Investments

	Average Effective (Market) Yield	2022			2021
		Cost	Fair Value	Balance	Balance
Interest-bearing securities					
Deposits and short-term securities	2.69%	\$ 14,896,000	\$ 14,896,000	\$ 14,896,000	\$ 14,487,000
Bonds and mortgages	0.00%	-	-	-	-
	2.69%	14,896,000	14,896,000	14,896,000	14,487,000
Equities					
Canadian equities	0.00%	\$ -	\$ -	\$ -	\$ -
Global developed equities	0.00%	-	-	-	-
Emerging markets equities	0.00%	-	-	-	-
Private equities	0.00%	-	-	-	-
Pooled investment funds	2.96%	6,126,000	7,861,000	7,861,000	8,671,000
	2.96%	6,126,000	7,861,000	7,861,000	8,671,000
Other					
0	0.00%	\$ -	\$ -	\$ -	\$ -
0	0.00%	-	-	-	-
0	0.00%	-	-	-	-
0	0.00%	-	-	-	-
	0.00%	-	-	-	-
Total portfolio investments	2.78%	\$ 21,022,000	\$ 22,757,000	\$ 22,757,000	\$ 23,158,000

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

	2022	2021
Operating		
Cost	\$ 14,896,000	\$ 14,487,000
Unrealized gains and losses	-	-
	14,896,000	14,487,000
Endowments		
Cost	\$ 6,126,000	\$ 5,810,000
Unrealized gains and losses	1,735,000	2,861,000
Deferred revenue	-	-
	7,861,000	8,671,000
Total portfolio investments	\$ 22,757,000	\$ 23,158,000

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

	2022	2021
Under 1 year	11.0%	20.0%
1 to 5 years	89.0%	80.0%
6 to 10 years	0.0%	0.0%
11 to 20 years	0.0%	0.0%
Over 20 years	0.0%	0.0%
	100.0%	100.0%

SCHEDULE 6

School Jurisdiction Code: 3030

**SCHEDULE OF TANGIBLE CAPITAL ASSETS
For the Year Ended August 31, 2022 (in dollars)**

Tangible Capital Assets	2022						2021	
	Land	Work In Progress*	Buildings** 10-50 Years	Equipment 5-15 Years	Vehicles 5-10 Years	Computer Hardware & Software 3-5 Years	Total	
Estimated useful life								
Historical cost								
Beginning of year	\$ 2,710,000	\$ 6,080,000	\$ 1,916,572,000	\$ 211,013,000	\$ 10,880,000	\$ 207,076,000	\$ 2,354,331,000	2,284,603,000
Prior period adjustments	-	-	-	-	-	-	-	-
Additions	-	63,767,000	35,375,000	-	-	20,000	99,162,000	72,019,000
Transfers in (out)	-	(48,410,000)	25,565,000	11,023,000	560,000	11,262,000	-	-
Less disposals including write-offs	-	-	(724,000)	-	-	-	(724,000)	(2,291,000)
Historical cost, August 31, 2022	\$ 2,710,000	\$ 21,437,000	\$ 1,976,788,000	\$ 222,036,000	\$ 11,440,000	\$ 218,358,000	\$ 2,452,769,000	\$ 2,354,331,000
Accumulated amortization								
Beginning of year	\$ -	\$ -	\$ 712,031,000	\$ 148,600,000	\$ 8,856,000	\$ 170,982,000	\$ 1,040,469,000	965,481,000
Prior period adjustments	-	-	-	-	-	-	-	-
Amortization	-	-	51,217,000	10,969,000	533,000	15,013,000	77,732,000	76,454,000
Other additions	-	-	-	-	-	-	-	-
Transfers in (out)	-	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	(321,000)	-	-	-	(321,000)	(1,466,000)
Accumulated amortization, August 31, 2022	\$ -	\$ -	\$ 762,927,000	\$ 159,569,000	\$ 9,389,000	\$ 185,995,000	\$ 1,117,880,000	\$ 1,040,469,000
Net Book Value at August 31, 2022	\$ 2,710,000	\$ 21,437,000	\$ 1,213,861,000	\$ 62,467,000	\$ 2,051,000	\$ 32,363,000	\$ 1,334,889,000	
Net Book Value at August 31, 2021	\$ 2,710,000	\$ 6,080,000	\$ 1,204,541,000	\$ 62,413,000	\$ 2,024,000	\$ 36,094,000		\$ 1,313,862,000

	2022	2021
Total cost of assets under capital lease	\$ 53,031,000	\$ 50,355,000
Total amortization of assets under capital lease	\$ 27,167,000	\$ 24,588,000

Assets under capital lease includes buildings with a total cost of \$53,031,000 (2021 - \$50,355,000) and accumulated amortization of \$27,167,000 (2021 - \$24,588,000)

*Buildings include leasehold improvements with a total cost of \$nil (2021 - \$nil) and accumulated amortization of \$nil (2021 - \$nil) as well as site improvements with a total cost of \$184,531,207 (2021 - and accumulated amortization of \$35,534,862 (2021 - \$27,990,709). Building additions also include an Asset Retirement Obligation of \$nil (2021 - \$3,940,000) which was a non-cash item.

The school division will report this school with its tangible capital assets when the school is complete and controlled by the Division.

SCHEDULE 7

School Jurisdiction Code: 3030

**SCHEDULE OF REMUNERATION AND MONETARY INCENTIVES
For the Year Ended August 31, 2022 (in dollars)**

Board Members:		FTE	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other Paid	Other Accrued Unpaid Benefits (1)	Expenses
Laura Hack, Chair		0.84	\$47,711	\$3,140	\$7,538			\$1,731	\$2,172
Marilyn Dennis, Chair		0.13	\$9,096	\$542	\$1,423			\$0	\$0
Susan Vukadinovic, Vice Chair		0.84	\$43,289	\$2,878	\$7,538			\$1,731	\$2,093
Althea Adams, Vice Chair		0.16	\$8,173	\$491	\$1,423			\$0	\$0
Charlene May		0.84	\$39,288	\$2,641	\$7,538			\$1,731	\$4,469
Dana Downey		0.84	\$39,288	\$2,641	\$7,538			\$1,731	\$2,272
Marilyn Dennis		0.87	\$37,385	\$2,350	\$7,210			\$18,750	\$2,576
Nancy Close		0.84	\$39,288	\$2,471	\$7,541			\$1,731	\$3,165
Patricia Bolger		0.84	\$39,288	\$2,657	\$7,538			\$1,731	\$3,322
Julie Hrdlicka		0.16	\$7,356	\$447	\$1,423				\$0
Trina Hurdman		0.16	\$7,356	\$447	\$1,423				\$0
Richard Hehr		0.16	\$7,356	\$0	\$1,422				\$0
Mike Bradshaw		0.16	\$7,356	\$447	\$0				\$0
Subtotal		6.84	\$332,230	\$21,152	\$60,979			\$29,136	\$20,069
Name, Superintendent 1	Christopher Usih, Chief Superintendent	1.00	\$261,028	\$49,131	\$6,024	\$0	\$0	\$75,929	\$20,265
Name, Superintendent 2	Brad Grundy, Treasurer	1.00	\$240,815	\$45,477	\$8,031	\$0	\$0	\$13,153	\$5,871
Name, Superintendent 3	Patricia Minor, Secretary	1.00	\$141,793	\$35,302	\$0	\$0	\$0	\$9,967	\$0
Name, Treasurer 1	Superintendents, Certificated	2.00	\$437,926	\$97,434	\$16,062	\$0	\$0	\$79,372	\$10,681
Name, Treasurer 2	Superintendents, Non Certificated	4.00	\$895,441	\$152,755	\$32,124	\$0	\$0	\$109,485	\$0
Name, Treasurer 3		-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name, Other		-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Certificated			\$673,255,007	\$152,878,854	\$0	\$0	\$250,653	\$0	
School based		6,509.00							
Non-School based		151.00							
Non-certificated			\$204,904,965	\$48,529,458	\$0	\$0	\$1,875,665	\$0	
Instructional		1,935.00							
Operations & Maintenance		800.00							
Transportation		11.00							
Other		380.00							
TOTALS		9,801.84	\$880,469,205	\$201,809,563	\$123,220	\$0	\$2,126,318	\$317,042	\$56,886

SCHEDULE 8

UNAUDITED SCHEDULE OF FEES
For the Year Ended August 31, 2022 (in dollars)

	Actual Fees Collected 2020/2021	Budgeted Fee Revenue 2021/2022	(A) Actual Fees Collected 2021/2022	(B) Unspent September 1, 2021*	(C) Funds Raised to Defray Fees 2021/2022	(D) Expenditures 2021/2022	(A) + (B) + (C) - (D) Unspent Balance at August 31, 2022*
Transportation Fees	\$0	\$7,470,000	\$16,759	\$0	\$0	\$38,262,275	\$0
Basic Instruction Fees							
Basic instruction supplies	\$3,032,820	\$2,512,000	\$2,379,787	\$3,032,820	\$0	\$566,745	\$4,845,862
Fees to Enhance Basic Instruction							
Technology user fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Alternative program fees	\$514,890	\$0	\$770,450	\$975,032	\$0	\$259,829	\$1,485,653
Fees for optional courses	\$1,951,997	\$0	\$3,898,259	\$2,760,913	\$0	\$1,915,321	\$4,743,851
Activity fees	\$251,883	\$10,000,000	\$3,309,412	\$0	\$0	\$2,965,463	\$343,949
Early childhood services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other fees to enhance education	\$0	\$3,500,000	\$0	\$0	\$0	\$0	\$0
Non-Curricular fees							
Extracurricular fees	\$38,595	\$2,400,000	\$1,644,140	\$0	\$0	\$1,218,106	\$426,034
Non-curricular travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lunch supervision and noon hour activity fees	\$12,296,708	\$15,069,000	\$16,042,368	\$3,502,339	\$0	\$11,828,179	\$7,716,528
Non-curricular goods and services	\$3,527	\$3,800,000	\$561,386	\$524,023	\$0	\$119,879	\$965,530
Other Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FEES	\$18,090,420	\$44,751,000	\$28,622,561	\$10,795,126	\$0	\$57,135,797	\$20,527,406

*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 2022	Actual 2021
Cafeteria sales, hot lunch, milk programs	\$609,208	\$327,035
Special events, graduation, tickets	\$289,214	\$361,453
International and out of province student revenue	\$0	\$0
Sales or rentals of other supplies/services (clothing, agendas, yearbooks)	\$1,684,356	\$739,123
Adult education revenue	\$662,614	\$607,508
Preschool	\$0	\$0
Child care & before and after school care	\$0	\$0
Lost item replacement fee	\$0	\$0
Foreign Tuition	\$7,296,377	\$7,237,981
Music instruments, library fees, commissions	\$53,612	\$461,738
Other - Fundraising donations	\$1,588,055	\$1,101,380
TOTAL	\$12,183,436	\$10,836,218

SCHEDULE 9

UNAUDITED SCHEDULE OF SYSTEM ADMINISTRATION
For the Year Ended August 31, 2022 (in dollars)

EXPENSES	Allocated to System Administration 2022			
	Salaries & Benefits	Supplies & Services	Other	TOTAL
Office of the superintendent	\$ 502,000	\$ 43,000	\$ -	\$ 545,000
Educational administration (excluding superintendent)	777,000	1,000	-	778,000
Business administration	4,824,000	860,000	-	5,684,000
Board governance (Board of Trustees)	437,000	1,043,000	-	1,480,000
Information technology	3,812,000	2,053,000	-	5,865,000
Human resources	3,221,000	3,072,000	-	6,293,000
Central purchasing, communications, marketing	1,445,000	24,000	-	1,469,000
Payroll	3,754,000	71,000	-	3,825,000
Administration - insurance			319,000	319,000
Administration - amortization			1,613,000	1,613,000
Administration - other (admin building, interest)			81,000	81,000
Facilities and Environmental Services	373,000	10,834,000	-	11,207,000
Legal	1,300,000	1,003,000	-	2,303,000
Bad Debt	-	-	20,000	20,000
TOTAL EXPENSES	\$ 20,445,000	\$ 19,004,000	\$ 2,033,000	\$ 41,482,000
Less: Amortization of unsupported tangible capital assets				(\$1,613,000)
TOTAL FUNDED SYSTEM ADMINISTRATION EXPENSES				39,869,000

REVENUES	2022
System Administration grant from Alberta Education	43,728,080
System Administration other funding/revenue from Alberta Education (ATRF, secondment revenue, etc)	
System Administration funding from others	2,483,920
TOTAL SYSTEM ADMINISTRATION REVENUES	46,212,000
Transfers (to)/from System Administration reserves	-
Transfers to other programs	-
SUBTOTAL	46,212,000
2021 - 22 System Administration expense (over) under spent	\$6,343,000

**UNAUDITED SCHEDULE OF SPECIALIZED LEARNING SUPPORT (FOR
INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)
for the Year Ended August 31, 2022 (in dollars)**

	Specialized Learning Support
REVENUES	
Specialized Learning Support	\$ 94,565,289
Specialized Learning Support - Kindergarten (Severe)	4,606,080
TOTAL REVENUES	\$ 99,171,369
EXPENSES	
Certificated salaries & benefits	\$ 80,033,502
Non-certificated salaries & benefits	58,178,905
SUB TOTAL	\$ 138,212,407
Supplies and materials	167,211
Contracts and services	8,482,287
Facilities (required specifically for program area)	-
Other (please describe)	-
Other (please describe)	-
TOTAL EXPENSES	\$ 146,861,905
NET FUNDING SURPLUS (SHORTFALL)	\$ (47,690,536)

Assumptions and Comments:

report to
Board of Trustees

Louise Dean School Closure for the Purpose of Relocation Compliance Report

Date	November 29, 2022
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Christopher Usih Chief Superintendent of Schools
Purpose	Decision
Originator	Dany Breton, Superintendent, Facilities & Environmental Services
Governance Policy Reference	Governance Policies GC-3E: Closure of Schools Procedure Operational Expectations OE-2: Learning Environment/Treatment of Students OE-3: Instructional Program OE-7: Communication With and Support for the Board OE-8: Communicating and Engaging With the Public OE-9: Facilities
Resource Person(s)	Prem Randhawa, Education Director, Area 3 Lisa Nachtigal, Education Director, Area 4 Karen Drummond, Manager, Communication and Engagement Tanya Scanga, Manager, Corporate Planning and Reporting Catherine Ford, Director, Planning Sanjeev Sharma, Acting Director, Facility Projects Patricia Minor, Corporate Secretary



1 | Recommendation

It is recommended:

- THAT the Minutes of the Public Input Meeting for Louise Dean School on November 1, 2022, Attachment I to this report, are approved by the Board of Trustees.
- THAT the Board of Trustees approves the closure of the Louise Dean School effective June 28, 2024 for the purpose of relocation.

2 | Issue

The *Education Act* together with Board of Trustees' policy GC-3E – Closure of Schools Procedures identifies a formal process that must be followed when closure is being considered. Under the direction of the Board of Trustees, the steps necessary for a school closure have been undertaken. This report is being provided to document compliance and to assist the Board of Trustees with its further deliberations.

3 | Background

Where the Board of Trustees is considering closure, it must raise the matter through a motion at a regular meeting of the Board of Trustees. On, September 27, 2022, the Board of Trustees passed a motion to commence the public input process to consider the closure and relocation of Louise Dean School (LDS).

Attachment III to this report provides a compliance chart that identifies the timelines and actions taken in compliance with the Board Policy GC-3E – Closure of Schools Procedure.

4 | Financial Impact

Should the recommendation to close LDS for the purpose of relocation be approved by the Board, and students were to be relocated to the proposed future locations of Jack James High School (JJHS), the financial impact is as follows:

Infrastructure Maintenance Renewal (IMR) and Capital Maintenance and Renewal (CMR)

Relocation of LDS to JJHS results in a cost avoidance of the major maintenance and recapitalization of the Kensington building, estimated to be approximately \$17 million

A one time relocation of LDS to JJHS cost of approximately \$5.6 million to provide dedicated space for LDS programming within JJHS would be required. To ensure work is completed in time for a September 2024 opening, capital reserve funding would initially be requested. Concurrently, it is proposed that a request for capital

funding be made to the Province through the CBE's upcoming 2024-2027 Three Year School Capital Plan, which is to be submitted to Alberta Education prior to April 1, 2023.

Operations and Maintenance (O&M)

The proposed relocation would result in the closure of Kensington School and allow for approximate savings of \$185,000 in recurring annual operating costs for items such as cleaning, utilities, minor maintenance and insurance. Disposal of the building would also result in a corresponding O&M funding reduction of \$124,000, resulting in a modest net O&M gain of approximately \$60,000 annually.

O&M received for JJHS will remain consistent as projections prior to the proposal to relocate LDC foresaw the JJHS utilization rate to climb to just above 85%. Schools with a utilization rate equal to or greater than 85% receive maximum O&M funding from the government. With the increased enrolment from the addition of LDC, the mid-90% utilization rate will help ensure O&M funding received for JJHS remains maximized.

Owing to the significant cost of major maintenance and recapitalization investments required at the Kensington site, it is proposed that the building be declared surplus if relocation is approved. The property consists of non-reserve lands held in fee simple by the CBE, with portions available for sale at fair market value and others for \$1 to the City.

5 | Conclusion

The Calgary Board of Education has complied with the requirement of the Education Act and Board Policy GC-3E Closure of Schools Procedures. The Board of Trustees is now in a position to deliberate and to decide whether to close Louise Dean School for the purpose of relocation.



CHRISTOPHER USIH
CHIEF SUPERINTENDENT OF SCHOOLS

ATTACHMENTS:

Attachment I:	Minutes of the November 1, 2022 Louise Dean School Public Input Meeting
Attachment II:	Recommendation to Commence Public Input to Consider Closure of Louise Dean School for the Purpose of Relocation
Attachment III:	GC-3E Closure of Schools Procedure Compliance Chart for Louise Dean School
Attachment IV:	Letter to Parents, Guardian and Students of Louise Dean School
Attachment V:	Letters to Other Persons Significantly Affected by the Decision, and Response(s) Received
Attachment VI:	Letter to Her Worship Mayor Gondek
Attachment VII:	Rationale and Pertinent Facts Available on CBE Public Website
Attachment VIII:	November 1, 2022 Louise Dean School Public Input Meeting Presentation
Attachment IX:	Written Submissions from the Public (Trustees Only)

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

The Calgary Board of Education

Minutes of the Public Input Meeting Regarding Consideration of Closure for the Purpose of Relocation of Louise Dean School, held virtually through Microsoft Teams, on Tuesday, November 1, 2022 at 7:30 p.m.

ATTENDANCE (Virtual)

Board of Trustees:

L. Hack, Board Chair, Trustee – Wards 3 & 4
 P. Bolger, Trustee – Wards 6 & 7
 N. Close, Trustee – Wards 11 & 13
 M. Dennis, Trustee – Wards 5 & 10
 D. Downey, Trustee – Wards 1 & 2
 C. May, Trustee – Wards 12 & 14
 S. Vukadinovic, Trustee – Wards 8 & 9

Administration:

C. Usih, Chief Superintendent of Schools
 D. Breton, Superintendent, Facilities and Environmental Services
 K. Fenney, General Counsel and Procedural Advisor to the Board
 A. Holowka, Superintendent, School Improvement
 J. Pitman, Superintendent, School Improvement
 L. Nachtigal, Education Director, Area 4
 P. Randhawa, Education Director, Area 3
 H. Colbourne, Principal, Louise Dean School
 J. Gorkoff, Principal, Jack James High School
 C. Ford, Director, Planning
 T. Scanga, Manager, Corporate Planning and Reporting
 P. Minor, Corporate Secretary
 C. McGreish, Analyst, Planning
 J. Anderson, Communications Advisor
 C. Chesney, Project Manager, Facilities and Environmental Services
 D. Perrier, Sr. Board Administrator

WELCOME, ACKNOWLEDGEMENT AND INTRODUCTIONS

Board Chair L. Hack called the meeting to order at 7:30 p.m. and noted she would Chair the Meeting. The meeting was arranged and convened by the Board of Trustees of the Calgary Board of Education in accordance with the Board's Closure of Schools Procedure.

Chair Hack acknowledged the traditional territories and oral practices of the Blackfoot Nations, which includes the Siksika, the Piikani, and the Kainai. She also acknowledged the Tsuut'ina and Stoney Nakoda First Nations, the Métis Nation (Region 3), and all people who make their homes in the Treaty 7 region of Southern Alberta.



Introductions were made of trustees and administration in attendance. The Chair also welcomed CBE teachers, staff, students and other members of the public.

Chair Hack stated that the meeting was being recorded for the purpose of maintaining an accurate internal record of the proceedings, and that minutes of the meeting will be available on the CBE website at www.cbe.ab.ca prior to the Board of Trustees making a decision on this matter.

Chair Hack reviewed the agenda for the meeting, as follows:

1. Opening Remarks
2. Meeting Purpose
3. Meeting Structure
4. CBE Administration Presentation
5. Questions and Comments
6. Closing Remarks

OPENING REMARKS

Chair Hack spoke to the role of the Board of Trustees in the closure consideration process. She clarified that the Board of Trustees has the sole responsibility and authority to make closure decisions and that no decision on this matter has been made at this time.

In accordance with Alberta legislation and the Board's Closure of Schools Procedure GC-3E, the consideration of closure process has many steps to it.

As part of the process, at the regular Board of Trustees' meeting held Tuesday, September 27, 2022, the Board passed a motion to commence the public input process to consider the closure of Louise Dean School for the purpose of relocation. This was a decision to initiate the consideration of closure process - not a decision to proceed with the closure.

The rationale, pertinent facts, and information about the proposed closure is available on CBE's public website and the Louise Dean School website. This information is one part of the information that has been, and will be, reviewed and considered by trustees. Before making any final decision on the closure of a school, the Board follows a process to secure additional input from students, parents and the general public, which includes:

- convening this public input meeting to provide important and relevant information; and
- providing an opportunity for the public to share their perspectives with the Board.

Additional public comments or concerns may be provided in writing by November 22, 2022. The details for written submissions were set out in the parent, guardian and student letter sent through School Messenger on September 28, 2022 and the details are also available on the CBE public website. Trustees were present to listen to comments and questions as the public's input will inform the Board's decision-making on this matter.



All of the information collected during the consideration of closure process will be weighed very carefully by trustees before any final decision is made.

The Board of Trustees tentatively anticipates debating the merits of this matter and making a decision regarding the proposed closure for the purpose of relocation on Tuesday, November 29, 2022 at a public meeting of the Board of Trustees.

The Board's ongoing commitment is to provide educational programs and services in learning environments throughout Calgary that are safe, welcoming, caring and respectful to promote the wellbeing of each student. To honour that commitment, the Board needs to take into consideration many factors including student enrolment levels, the ability to resource instructional programming, the health and safety of students, and accessibility. The Board also considers financial factors to ensure the CBE is using resources effectively. The Board takes the information received and makes decisions, on a system-wide basis, serving the overall interests of public education within the CBE.

Consideration of closure of a school is a serious matter to the Board of Trustees. The Board appreciates that it is very significant to the students, parents, and other members of the community as well.

The attendance of CBE administration was to assist the Board with the presentation, to respond to the public's questions, and to help trustees manage the process for this meeting.

On behalf of the Board of Trustees, Chair Hack thanked everybody for attending the meeting.

MEETING PURPOSE

Chair Hack noted the purpose of the meeting is two-fold. Firstly, it is for administration to outline the rationale for the proposed closure for the purpose of relocation, and to share information about the timing of the proposed closure and the accommodation plan for students affected. Secondly, it is to provide the public an opportunity to share their perspectives about the proposed closure for relocation with the Board.

The agenda was arranged to ensure that everyone had plenty of opportunity to ask questions and make any comments. The public's comments and questions form part of the formal material that the Board of Trustees will consider as they review this matter and ultimately reach a decision.

MEETING STRUCTURE

Chair Hack asked everyone to observe the meeting structure, which included:

- muting microphones except when called on to speak;
- comments and questions to be addressed following the presentation portion of the meeting;
- limiting questions or comments to five minutes; and
- being respectful of differing opinions and everyone's right to speak.



CBE ADMINISTRATION PRESENTATION

Administration's presentation was provided with the aid of a PowerPoint slide show, and covered the following details:

What is Louise Dean School?

The Calgary Board of Education is committed to providing programming tailored to the needs of all students facing a variety of life situations, including pregnant and parenting teens. At the heart of student programming is the ability to allow students to successfully complete high school through a flexible approach that honours individual strengths and removes barriers to learning.

Louise Dean School has an enrolment of 46 students as at September 29, 2022, and is located in the building formerly known as *Kensington School*, which was built in 1947.

Louise Dean School is unique and offers a program that includes a network of wrap-around supports through partnership between the CBE, Kindred and Alberta Health Services. This includes sheltered programming and spaces that are for Louise Dean School students only; programming that is delivered in an individual way; social/emotional support, success coaches, cultural diversity advisors, parent coaches, counselling, a financial support worker, co-parenting course, pre-natal support and the Students Transitioning to Employment, and Education and Parenting (STEP) program; and, onsite childcare so that students are close to their children

Louise Dean School has been a successful program because of these elements that have persevered over time. However, moving to a new location can also provide some new and additional opportunities to meet the needs of a changing society and the students and clients the program serves.

Why Move the Louise Dean School Now?

The CBE is committed to continuing to offer the program to pregnant and parenting teens. It has been known for some time that the school will require a significant investment of \$17M to bring its functionality to an acceptable state. To put the \$17M value into perspective, the combined value of Infrastructure Maintenance Renewal and Capital Maintenance Renewal grants for the 2022-23 school year is \$28.8M. This would be two thirds of the total budget for renovations and upgrades like this across our system.

The CBE values Kindred as an integral partner in delivering this program. However, it is important to understand that if the program remains at its current location or in another school building on its own, the resources provided by Kindred will continue to decrease to a base model of support. This will not be able to achieve the fulsome amount of supports presently in place at Louise Dean School. This could decrease the ability for them to offer on-site childcare, counselling or providing other services. The current level of on-site supports, including the provision of childcare within the school setting, could continue if relocated to Jack James High School.



Considering Locations for Louise Dean School

It is important to the CBE to provide students with safe, caring and welcoming learning environments and that applies to Louise Dean students and their children. With this in mind, discussions began in 2018 on new locations for the Louise Dean School.

In 2019, the CBE considered Dr. Norman Bethune School as a potential site for the Louise Dean School. However, it was later determined that it would be too costly to renovate that building to meet the needs of the program. There are limited funds available in a typical year for upgrades and the CBE needs to prioritize across 250 schools.

Learning is the CBE's central purpose and student learning is at the centre of all decisions. However, as stewards of taxpayer dollars, the CBE also needs to ensure it makes effective use of available resources. That means finding cost-effective options for offering learning opportunities to our students.

After Dr. Norman Bethune was no longer considered a potential location, the search began for other locations that would meet the following criteria:

- co-location with another high school for continued on-site partner support from Alberta Health Services and Kindred and for the opportunity of pairing with another program that offers a wider range of programming to students
- ability to have dedicated, separated space for Louise Dean students, children and programming
- accessibility to transit and proximity to current students; and
- maximizing the use of existing facilities.

The Louise Dean School has unique space requirements (i.e. childcare). Many CBE locations are not suitable sites based on these requirements. Jack James High School is the only CBE space available that meets the Louise Dean School criteria and requirements, and it is the only CBE space available that allows the CBE to offer the Louise Dean and other programming in the building at the same time without any reductions in programming or services.

In addition to all the requirements for a new Louise Dean School site, the Jack James High School site offered the additional benefits:

- Louise Dean students would have access to enhanced learning opportunities such as Career and Technology Studies and a wider offering of courses to successfully transition to the world of work or post-secondary education;
- increased opportunities for Louise Dean students to access and complete required courses for their high school diploma or certificate;
- parenting partners and fathers would have more access to co-parenting opportunities as well as flexible academic programming;
- increased access to Indigenous and English Language Learning supports; and
- the physical structure that can be created at Jack James to provide learning, childcare and all of the other supports needed for Louise Dean students.

This aligns with the vision for the Louise Dean School in the future, and allows for part of a larger plan for program evolution.



Reimagining the Louise Dean School

The current programming that Louise Dean School offers will continue and, in addition to that, there will be new opportunities available that will be beneficial to Louise Dean students and Jack James High School students alike. These include enhanced learning and supports for students. Re-imagining a new vision for Louise Dean School with continued access to Kindred and Alberta Health Services is a crucial part of administration's recommendation.

The CBE acknowledges the importance of sheltered programming, and it will continue. However, additional academic programming can be offered when the program is relocated to a new setting and, access to mental health and health-based supports will be available to a greater number of students.

The Louise Dean School building is in disrepair; however, the drive for change also exists in the need to reconsider how services are provided to the students and the whole system. This includes the need to relocate into a larger facility that is able to accommodate various components contained within this new vision.

Parenting fathers and partners are primarily absent from the current program at Louise Dean School. This creates difficulties supporting co-parenting and partnering through the prenatal and child rearing process that is centered at the school. This will be an option in the new vision.

It is also important to consider the ease of access to this location for students. Jack James High School is accessible by transportation and is close to where current students live.

Key Characteristics of Jack James High School

Jack James High School has some features and characteristics that make it unique from other high schools. The school building is smaller in size than many CBE high schools. The school offers enhanced Knowledge and Employability and Career and Technology programs. These courses and programs are valuable in helping students develop essential concepts, skills, and attitudes in preparation for their roles in the home, community and the work place. Jack James High School has an award-winning preschool program in the building for families in the community. Jack James staff and students provide care for the community children in the preschool program, which is a testament to the care and respect that the students at Jack James have with respect to hosting young children in their school building.

It is important to note that the childcare program for Louise Dean would be a second and separate childcare site at Jack James. The children of Louise Dean School students will continue to receive childcare services from Kindred and will not be part of the Jack James program, which will continue as well. For Louise Dean childcare, Kindred will provide the same oversight and care for the children that they do now at the school - that would not change with this proposed relocation. Parents dropping children off for the preschool do not have access to the Jack James High School building beyond the preschool space; thereby, the security would be protected. Also along those lines, Jack James High School, like other CBE schools, is a safe and secure building where a watchful eye is kept on anyone entering the building. Currently there is one main point of entry



and if the Louise Dean School does move into the building, all who enter will be seen. No one is in the building who should not be; and, the doors between the Jack James High School area and Louise Dean School space will only allow Louise Dean School students through.

Louise Dean School Programming at Jack James High School

The essential components of the Louise Dean School will remain, because those are very important for Louise Dean students.

- The specialized and unique programming available to pregnant and parenting students at Louise Dean School will continue at Jack James High School, including highly personalized learning opportunities for students given their specific life circumstances .
- Students from Louise Dean School will continue to access programming and supports from Kindred and Alberta Health Services.
- Space for both partners, Kindred and Alberta Health Services, would be maintained and in some cases enhanced in a newer facility.
- Jack James High School students will now have expanded access to Louise Dean School partners to support their learning. This increase in partnership support will have significant positive benefits for future Jack James High School students.

The new vision for Louise Dean School will provide additional learning opportunities for Louise Dean and Jack James students as follows:

- Increased co-parenting opportunities for Louise Dean School. The current model does not allow for these co-parenting opportunities.
- Expanded opportunity to offer diploma and Knowledge and Employability (K&E) courses.
- Flexible schedules will continue to be honoured for both Louise Dean and Jack James students.
- Louise Dean and Jack James students will continue to have access to courses and programs based on student needs.

The following opportunities are important considerations in proposing this relocation. These critical components include:

- Sheltered learning will continue for Louise Dean students. By sheltered we mean highly personalized learning opportunities, similar to what Louise Dean students currently experience.
- Students will have access to shared spaces for learning, when appropriate and selected by students. Jack James and Louise Dean students will have the opportunity to share instructional spaces once relocation happens. However, completely sheltered classroom spaces for Louise Dean students who require programming based on entering and exiting learning at different times due to giving birth, chest/breast feeding, and attending to infant and toddler needs (stop/start learning) will continue to be available.
- As part of this new vision, Louise Dean students will now have increased access to Indigenous and English Language Learning supports.
- As with other CBE schools, all students will be provided with a welcoming, caring, safe and inclusive learning environment.

Additional opportunities for both Louise Dean and Jack James High School students include:

- This plan would see Louise Dean and Jack James programming offered in the same building. The CBE will maintain and honour the unique needs and characteristics of each program while



also seeing benefits through the sharing of resources and knowledge. While there are unique and individual needs, there are also things that many students across both programs share in common.

- Staff at Jack James High School and Louise Dean School are highly adept at creating individualized learning opportunities and plans, which allow for students to have multiple entry and exit points to continue their academic studies when life circumstances arise. Opportunities such as extended semesters, credit recovery, retro-credits, flexible programming, as well as other high school success strategies will continue to promote successful high school completion for both the Louise Dean and Jack James students.
- Increased programming prospects for Louise Dean and Jack James students drawing on staff expertise while engaging co-parents and providing safe, secure and private sessions, when necessary for Louise Dean students.

Partnerships

A key partnership is the CBE's collaboration with Kindred. The services provided include childcare, counselling, infant mental health supports and more. Kindred receives grant funding to support much of the non-educational services provided as an essential part of Louise Dean School. If Louise Dean School remains at its current location, Kindred has shared that this will require a continued "right-sizing" of their on-site services. This means that Kindred will likely need to redeploy some of the services they provide to new parents into the community. This could result in the ending of the on-site childcare program at Louise Dean School.

Kindred has shared with the CBE that they are committed to ensuring that young parents, both moms and dads, have access to a 'one stop shop' at school that meets their holistic needs, as established in the current collaborative model at Louise Dean School. They want to continue to invest these services directly into our CBE schools to support students where they are at.

This potential redistribution of some of Kindred's services off-site and into the community, such as the childcare program, will not be required if the program moves to Jack James High School. The current level of supports could continue if relocated to Jack James High School, as Kindred's services (such as counselling and supportive programming) could expand to a larger group of students who could also benefit, thereby meeting Kindred's mandate of supporting youth mental health.

Kindred has also shared feedback regarding their perspective on the benefits in co-creating the program alongside partners, to ensure services and supports are re-imagined to preserve and enhance what is already known to be essential programmatic elements, while fostering to enhance what has been missing. This could include a focus on improving the wellbeing of young parents, by focusing on:

- the inclusion of young fathers (and evidence-based co-parenting programming to ensure safety for all);
- a broader range of educational courses;
- more academic support (especially for Indigenous and newcomer students); and
- a shorter commute for many students.



The ability to work with partners to prioritize safety, care, and increased positive outcomes for Louise Dean students presents opportunities to maintain and enhance the program to better meet the needs of students and ensure that they are successful during and then after their time in the CBE.

Proposed Student Transition Plan

Transitions will be carefully and deliberately planned as they require a holistic approach that is multi-faceted, timely, on-going and responsive. If the proposed relocation is approved, an implementation plan will be created that will reflect feedback and perspectives gathered from students, parents, staff and school administrators. There will be a year and a half for Louise Dean School and Jack James High School staff to collaborate and develop plans to support Louise Dean students in a highly personalized way through this transition. There will also be opportunity to share plans with Jack James High School staff and families during this time.

Communications and planning will be timely, ongoing and responsive over the year and a half as well. The CBE is committed to working closely with staff, students and families in providing the support that is needed to ensure the ongoing success of this valuable and important program.

Proximity, Access and Transportation

One of the criteria administration had in considering possible locations was access for students. Louise Dean students may live in various locations across the city; however, most current students live in the northeast and southeast quadrants of the city. While the average travel time on public transportation for Louise Dean students to its current location is 53 minutes, the travel time to Jack James High School would be approximately 40 minutes.

CBE Planning Principles

The principles considered when planning for student accommodation are outlined in the CBE Administrative Regulation 1090, and include providing equitable access for all students to quality learning environments and choice of programs; using space and resources effectively; and, providing long-term sustainability.

These principles guide the CBE decision making when considering student accommodation changes and making recommendations such as the closure for the purpose of relocation of the Louise Dean School. To ensure quality learning is provided for Louise Dean students, relocation of the program is required. By minimizing the costs for renovations at Jack James High School compared to other options, the CBE is making effective use of space and resources. The relocation also provides greater long-term sustainability of programming by allowing for continued partnerships and reducing facility costs.

Enrolment and Impacts

Current enrolment in the program as at September 29, 2022 is 46 students, the lowest it has been in over 20 years. Enrolment in the program has been declining since 2013.



In addition to a noted decline in enrolment, birth to teen parents in the Calgary Zone has been declining.

This data, combined with typical Louise Dean attendance rates, indicates Jack James High School would have space to accommodate the Louise Dean program now and into the future.

Space, Capacity and Utilization

In addition to a noted decline in enrolment, birth to teen parents in the Calgary Zone has been declining. The data, combined with typical Louise Dean attendance rates, indicates Jack James High School would have space to accommodate the Louise Dean program now and into the future.

Enrolment is projected to remain stable for Jack James High School and Louise Dean School. However, utilization rates will increase at Jack James if the programs are co-located in the same buildings, given the space they will occupy. Jack James High School enrolment has fluctuated over the last 10 years with an average enrolment of 425 students; the projection reflects this.

Utilization is a calculation of weighted enrolment divided by the provincial capacity. Weighted enrolment is a calculation that weighs severe complex learners as using three times more space than that of non-complex learners. The provincial capacity is based on the amount of instructional space in a building.

Utilization is expected to increase above 90 per cent long term. Utilization is a calculation of weighted enrolment divided by the provincial capacity.

Schools operating above 85 per cent are best positioned to provide a wide variety of programming to students. Most of our schools currently operate above 85 per cent. There will continue to be room to support Jack James and Louise Dean School students and programs in Jack James High School.

Due to the flexible nature of the program and life circumstances, not all Louise Dean students are in attendance at the school at the same time. On average, over the 2021-2022 school year, 36 per cent of students were in attendance on a monthly basis.

Financial Impacts

It will cost \$5.6 million to renovate Jack James High School to accommodate the Louise Dean program. This is much less costly than what would be required to renovate and upgrade the facilities at Louise Dean School. To put the \$17 million value into perspective, the combined value of Infrastructure Maintenance Renewal and Capital Maintenance Renewal grants for the 2022-23 school year is \$28.8 million.

Louise Dean School (formerly known as Kensington School) was built in 1947 with an addition in 1955 making the school 75 years old. While renovations have occurred to maintain and update aspects of the facility, many of the original building systems and components remain in place and in operation today. The \$17 million cost estimate does not include funding to relocate Louise Dean



School staff, students & children to a temporary location while renovations occur; relocation of the program would be essential in allowing the program to remain operational while renovations are underway. Additionally, the CBE does not presently have appropriate space to relocate students during the renovation.

Total investment to revitalize the facility over a phased approach includes:

- Program Upgrades & Furniture, Fixtures and Equipment (FF&E) – Includes modernizations to Foods Lab, classrooms, childcare facilities, support spaces, office spaces, staff spaces & new FF&E for student spaces.
- Project Allowances, Phasing, Overhead and Profit (OH&P) - Includes moving expenses, storage, (decanting) project contingency, buffer for phasing construction over years and contractor OH&P.
- Egress and accessibility - Elevator for two-story portion and Auto door operators/Ramps for required entrances. (new code requires all entrances).
- Consulting Services, Permitting & Project Admin – Includes design fees, disbursements, permitting, CBE Project Administration costs.
- Escalation – Labor and Materials escalation costs to account for volatile supply chain issues.
- Pictures of the roof condition, building envelope, and mechanical systems at Louise Dean School (formerly Kensington School) were presented.

If the CBE were to go ahead with all the renovations that are required at Louise Dean School to bring it to an acceptable state, it would require that everyone be moved out of the building while the renovations take place.

Changes to Jack James High School

Pictures of the proposed changes to Jack James High School were presented. The Auto Body and Construction Lab mezzanines will be redeveloped for Kindred and Alberta Health Services spaces and will also provide one dedicated Louise Dean School classroom. The renovations will affect the Auto Body (A.B) and Construction Lab (C.L) classrooms, one-computer lab and A.B storage/work spaces. A.B & C.L classrooms space will need to be relocated to the main level; all other spaces will not be relocated. A.B equipment will be relocated to the main level.

Future Use of Facility

Owing to the significant cost of major maintenance and recapitalization investments required at the Louise Dean site, it is proposed that the building be declared surplus if relocation is approved. This would mean that alternative programming or community uses would not be pursued. The property consists of non-reserve lands held in fee simple by the CBE, with portions available for sale at fair market value and others for \$1 to the City of Calgary. It is anticipated that the proposed relocation to Jack James High School will favourably impact CBE long-term capital plans. The primary reason for this is due to how increased system utilization rates are viewed favourably by the government in deciding upon new high school construction requests from school jurisdictions.



Proposed Timeline for Implementation

The Board of Trustees will make the decision at a public Board meeting scheduled for November 29, 2022. Should the Board decide to proceed with the relocation, there will be a year and a half for transition planning with full implementation in the 2024-2025 school year. This provides lots of time to work with staff and families in an individualized and thoughtful way. However, when it comes to planning for the renovations that will be needed at Jack James High School it is time that is necessary to ensure adequate completion of the work before Louise Dean students would be in the Jack James High School building. The CBE is committed to the Louise Dean School program and want all students to be successful. This move would allow the CBE to maintain support from its partners and provide more opportunities for both Louise Dean School and Jack James High School students. Communications will be ongoing and great care will be taken to ensure that students, staff and families are kept informed about plans and next steps.

OPEN DISCUSSION, QUESTIONS AND COMMENTS FROM PARENTS AND PUBLIC

Chair Hack reiterated the trustees were present to hear public input and that they will ultimately be the sole decision makers regarding closure for the purpose of relocation of Louise Dean School. She pointed out it would not be appropriate in the middle of the process for trustees to respond directly to questions or to engage in debate. She asked that questions or comments be indicated in the chat box, with their first and last name for the record and as the meeting Chair she would direct the question to an appropriate CBE staff member for response.

Chair Hack opened the meeting to questions or comments from the public.

Loni Hull, parent of a student attending Louise Dean School, commented on the significantly declining birth rate in Canada and the need to give every child and every new mother all the support possible. Loni stated that based on this there should be fundraising opportunities available. Some of these students come from abuse, from drug addiction and/or from bad decisions and they see Louise Dean School as a place where they can take refuge and as a home away from home. The proposed relocation would see an increase in travel time for some students, particularly for those living in the northwest quadrant of the city. Concerns of the Hull family with respect to the proposal are with safety within the school and within the community, combining the school within a regular setting high school, and anxiety leading to students dropping out of the program entirely. Loni stated the CBE should revisit the facility upgrades and renovation costs, seek other bids for this work, and take the matter of funding needs to previous partners in the Louise Dean School and to the private industry.

Catherine Landry, a graduate of Louise Dean School, commented on the Board's decision in June 2022, not to close the Discovering Choices programs and the remarks made that a school within a school does not work. Catherine noted that a number of the students that attend Louise Dean School do so because they feel it is a safe place, and some of them come from domestic violence relationships. In regards to Jack James High School reaching 85% capacity with the Louise Dean School students combined, the question becomes what will happen to these students if enrolment exceeds capacity.

Superintendent Holowka spoke about the supports provided by Kindred and Alberta Health Services, which include health, mental health, parenting and prenatal supports for the Louise Dean students. Jessica Cope Williams, Kindred Co-CEO, spoke about their services to parenting and pregnant teens and noted they continue to prioritize those supports, even though resources are limited. Superintendent Breton noted that with the way the program at Louise Dean School is offered, it is typical to see about one-third of the students physically present at any point in time, and with the current enrolment of 46 students as at September 29, 2022 that would equal about 10 students being present at any given time. As indicated, space at Jack James High School is available, and if it were to reach full capacity, it could potentially still operate quite effectively as other CBE high schools have proven. Superintendent Breton shared potential options for students if the capacity at Jack James High School were to exceed 100% utilization, and he commented on the CBE student accommodation planning process and the Three-Year School Capital Plan.

Mairi McDermott, community member, asked about the academic track courses that differ between Louise Dean School and Jack James High School.

Superintendent Holowka noted that all courses and educational supports currently offered at Louise Dean School would continue at Jack James High School if the program relocates, and the breadth of opportunities would expand should students desire to expand into services and programming at Jack James.

Mercedes Loughlin, graduate of Louise Dean School, noted the proposal does not appear to be the safest option for the Louise Dean students and their children, and this may lead to the ending of the program. The current location of Louise Dean School is very accessible and safe. Mercedes asked what administration's plan is to ensure that bullying does not occur. She stated that students did experience bullying when the program was at Ernest Manning High School.

Area Director Randhawa responded, noting that students at Jack James High School, as at all CBE schools, are encouraged to achieve their very best potential academically and personally each and every day. Principal Gorkoff and staff at Jack James High School are committed to providing all students with an opportunity to learn and grow in the most supportive and caring environment, and have worked incredibly hard to create a safe, caring, welcoming and inclusive learning environment at the school. There are elements in the implementation plan that require close attention be given to Louise Dean students to ensure their safety at Jack James High School.

Nadim Najand, community member, questioned what the pros and cons were that weighed in on this proposal.

Superintendent Holowka noted that administration reviews what is best for students, always. Administration reviewed it from the perspective of ensuring the continuation of wrap around supports for Louise Dean students, and that it would bring more reward than risk. The cons, as presented earlier in the meeting related to the program remaining in its current location. Cons could also reside within individual students and the CBE would be committed to ensuring an individualized transition plan for each and every student, to continue to provide strong academic programming that meets their needs, and look at the ways that they can thrive in that environment with the supports given.



Superintendent Breton added that administration recognizes there is a very strong desire to try to keep this program as separate as possible from the regular program in the high school; and that the proposed location is not as central as the current site, but Jack James High School is closer for a majority of the students attending Louise Dean School.

Sarah Secreto, former student of Louise Dean School, noted she attended the program when it was in Ernest Manning High School and the integration was unsuccessful. Sarah shared her opinion of the negative perceptions that could be made of the CBE if the Louise Dean students are relocated to Jack James High School. She asked what the cost would be to demolish and rebuild a school at the Louise Dean School site that would meet the required capacity, and why the children of these students are not counted in the enrolment of the school.

Superintendent Holowka spoke about the committed support given by the Jack James High School staff and community, and noted that students are flourishing and graduating from schools in those northeast communities. Jessica Cope Williams, Kindred Co-CEO, shared a conversation she had with a former student who attended the program when it was located in Ernest Manning High School and whom experienced success, which was aided by the wrap-around private services and complementary courses offered at Ernest Manning. Jessica noted it is important to review the range of options and benefits that are now available, as the level of Kindred services that have been available over several years will not remain for students of Louise Dean School at its current location. Superintendent Breton explained the children of the Louise Dean students are not included in the enrolment numbers because they do not fit the definition of a student, as defined by the *Education Act*. This matter is not about the enrolment of the school per se but, rather, it is about how Kindred is funded and how they receive grants in terms of the students that they are supporting. Costs associated with a demolition and school rebuild for the Louise Dean program were shared.

Terry Chiasson, parent of a student attending Jack James High School, noted her child has not experienced bullying at Jack James High School, and he is doing very well academically. Terry concurred it is important for the Louise Dean School students to have a safe and separate place to learn, and questioned how this will be achieved.

Superintendent Holowka reiterated details that were shared in the presentation from CBE administration about the plan to have sheltered space for these students, away from the general population entrances and exits, washrooms and support environments.

Julia Tejada, a stakeholder of the northeast communities and schools, noted she works in the East Calgary Health Centre building and acknowledged there are a number of concerns with the community. She noted that a great amount of work has and is being done to strengthen the community and in making resources and services available within it, which can also benefit the students. Julia asked if the CBE received a commitment from Kindred to continue these services should the relocation occur, and noted a desire to hear from an educator or staff member of Louise Dean School regarding the recommendation to relocate to Jack James High School.

Superintendent Holowka shared the communication that CBE made with Alberta Health Services regarding the potential move of the Louise Dean School and students. AHS said they would be

available to continue their services for these students, regardless if it were to relocate. Byron Chen, Kindred Co-CEO shared that they have heard from former and current students from Louise Dean School and the benefits they have gained through the services offered by Kindred were validated. Byron stated that Kindred proceeded through this engagement process with the CBE very intentionally. With the realities facing the Louise Dean School today, including declining enrolment, Kindred staff also grieves the loss of what once was Louise Dean School; however, they also support this recommendation because Kindred believes in the value of providing this assistance to pregnant teens and young mothers in a school setting. Byron shared how Kindred extended their program and services to young fathers/partners, independent of whether the young moms and dads were together, and noted it has had an incredible impact in equipping those young fathers with the skills and capacity to do what is best for their children, and towards the prevention of domestic partner violence.

Jeff Park, parent, expressed appreciation for the information given on the Louise Dean School building needs, and questioned how this level of disrepair was allowed to occur. He asked if administration considered combining under-utilized schools and placing the Louise Dean School program in one of those schools.

Superintendent Breton provided some historical information surrounding the relocation of the program from Ernest Manning High School and the CBE's backlog in infrastructure maintenance requirements. He shared the replacement value of all CBE schools would cost about \$5.3 billion, and with the industry best practice for facility maintenance being an investment of 1% to 2%, of that \$5.3 billion portfolio it would amount to \$105 million per year in recapitalization in maintenance of CBE buildings. The CBE, unfortunately, typically receives less than 0.5% annually of its total realty replacement value of its portfolio, which equates to approximately \$30 million. Superintendent Breton noted that administration looked at Dr. Norman Bethune as a potential building for the relocation of Louise Dean School, but the impacts from a fire at that school and the diminishing enrolment at Louise Dean School having an impact on the partner supports to these students led to the need for other options. The focus was then made on the potential for a high school to accommodate these students, which would also avail them the opportunity for enriched programming.

Ann Millard, student at Louise Dean School, asked about the plan for Louise Dean students in terms of if approval is given for the program to be relocated to Jack James High School and the school becomes over-utilized, necessitating a move of students to Forest Lawn High School.

Superintendent Holowka stated that administration does not believe that would be required, that Jack James High School has the capacity to take in all students from Louise Dean School. In the event that Jack James did become over utilized, consultation would occur with each student to determine their individual needs and whether or not they wished to access regular programs at either Jack James or Forest Lawn High School.

CLOSING REMARKS

Chair Hack reiterated that following this public meeting, the public has until Tuesday, November 22, 2022 to provide further written submissions for the trustees regarding this closure consideration for the purpose of relocation, to the following:



Attention: Lisa Nachtigal
Calgary Board of Education
4711 Maryvale Drive NE
Calgary AB T2A 3A1
t | 403-777-6233
e | Area4@cbe.ab.ca

Email directly to BoardofTrustees@cbe.ab.ca

Chair Hack stated that should anybody need support regarding the information available to the public and posted to the CBE site, to contact H. Colbourne, Principal, Louise Dean School.

Chair Hack thanked everybody for attending the meeting and for providing respectful comments and input. The Board of Trustees tentatively anticipates debating the merits of this matter and making a decision regarding this school closure consideration for the purpose of relocation on or about Tuesday, November 29, 2022 at a public meeting of the Board. The observations, comments and questions by the public are valued and will form part of the material that trustees will consider as they review the matter and ultimately reach a decision. She noted that the public's input at this meeting has been an important contribution to the Board of Trustees' decision-making process.

Chair Hack declared the meeting closed at 9:47 p.m.

Note to Reader:

The Minutes of the Public Input Meeting Regarding Consideration of Closure for the Purpose of Relocation of Louise Dean School, held virtually through Microsoft Teams on Tuesday, November 1, 2022 at 7:30 p.m. include the major points of discussion - they are not a verbatim transcript of the meeting.



report to Board of Trustees

Recommendation to Commence Public Input to Consider the Closure of Louise Dean School for the Purpose of Relocation

Date September 27, 2022

Meeting Type Regular Meeting, Public Agenda

To Board of Trustees

From Christopher Usih,
Chief Superintendent of Schools

Purpose Decision

Originator Dany Breton, Superintendent, Facilities and Environmental Services

Governance Policy Reference Governance Policies
GC-3E: Closure of Schools Procedure

Operational Expectations
OE-2: Learning Environment/Treatment of Students
OE-3: Instructional Program
OE-4: Treatment of Employees
OE-5: Financial Planning
OE-7: Communicating With and Support for the Board
OE-8: Communicating and Engaging with the Public
OE-9: Facilities

Resource Person(s) Lisa Nachtigal, Education Director, Area 4
Prem Randhawa, Education Director, Area 3
Helen Colbourne, Principal, Louise Dean Centre
Jennifer Gorkoff, Principal, Jack James High School
Sanjeev Sharma, Acting Director, Facility Projects
Natalie Campbell, Manager, Planning
Catherine Ford, Director, Planning
Tanya Scanga, Manager of Corporate Planning & Reporting
Karen Drummond, Manager, Community Engagement



1 | Recommendation

It is recommended:

- THAT the Board of Trustees is satisfied that there is cause to commence the public input process to consider the closure of Louise Dean School for the purpose of relocation in accordance with GC-3E Closure of Schools Procedure.

2 | Issue

The Louise Dean Centre (LDC) at Kensington School provides a specialized Grade 9-12 program for female pregnant and parenting teens. It operates in partnership with Kindred, formerly known as Catholic Family Services (CFS), and Alberta Health Services (AHS) to provide comprehensive and essential wrap-around supports to help students complete high school.

Constructed in 1947, Kensington School requires a significant investment in maintenance and facility infrastructure to bring its functionality to an acceptable state. Additionally, the Calgary Board of Education (CBE) seeks to protect the long-term viability of wrap-around programming for pregnant and parenting teens. Given this and the CBE's commitment to continue providing this important programming in collaboration with Kindred and AHS, another facility is required for the LDC.

In identifying a future location, a key consideration is the opportunity to provide sustainable and enhanced learning opportunities for students. This relocation would provide LDC students with greater access to enhanced learning opportunities while continuing to offer them the flexible and unique programming they have experienced at Kensington School. In addition, by offering the LDC programming and associated partnership supports at an existing high school, an opportunity is also created for students at the receiving high school to access a wider range of student supports and services.

Under the Board's GC-3E Closure of Schools Procedure, the move of a program to another location requires a formal closure process.

3 | Background

The CBE is committed to providing programming tailored to the needs of all students facing a variety of life situations, including pregnant and parenting teens. At the heart of student programming is the ability to allow students to successfully complete high school through a flexible approach that honours individual strengths and removes barriers to learning. As a demonstration of that commitment, the

CBE has been exploring ways to continue offering LDC programming, in collaboration with our partners, Kindred and Alberta Health Services, at another facility.

Another facility is required since Kensington School requires significant maintenance and recapitalization investments. In 2019, the CBE considered the Dr. Norman Bethune School site as a potential location for the LDC. However, it was later determined that the costs would be too significant to renovate that location to meet the unique needs of the LDC. Moreover, Dr. Norman Bethune experienced a significant fire during the 2021-22 school year and as a result, is currently planned for demolition.

In reviewing locations, Jack James High School (JJHS) was identified as a good location due to the following factors: the enhanced learning opportunities it can offer students, its proximity to where many LDC students reside, the physical space it can offer, and how it allows for the broadening of current mental health and other social-emotional support available at LDC to the JJHS student population. These factors help support the long-term viability of wrap-around programming.

4 | Analysis

It is recommended that the LDC be relocated to JJHS for the 2024-25 school year and beyond. There are multiple reasons for recommending JJHS as the future site for the LDC, including the following:

- LDC students would have access to enhanced learning opportunities (i.e. Career and Technology Studies and a wider offering of courses to successfully transition to the world of work or post-secondary education);
- increased opportunities for students to access and complete required courses for their high school diploma or certificate;
- parenting partners and fathers would have more access to co-parenting opportunities as well as flexible academic programming;
- increased access to Indigenous and English Language Learning supports;
- increased access to community supports (Alberta Health Services) and partnerships (Kindred) for JJHS students that will concurrently enhance the sustainability and viability of these supports for LDC students;
- the closer proximity of JJHS to the where most LDC students reside;
- the ability to provide dedicated spaces for the LDC program separate from the JJHS programming;
- the space to create an additional child-minding space to accommodate the children of LDC students and in so doing, minimize the impact upon the existing JJHS child-minding service; and
- the relative affordability of facility modifications to JJHS, in comparison to the maintenance and recapitalization requirements of Kensington School.

These aspects will be explained in more detail below.

Learning Opportunities

The current learning opportunities available to LDC students will continue at JJHS. Learning experiences and conditions that will be maintained for LDC students as a result of this recommendation include:

- LDC students will continue to take core courses and courses specific to the LDC program with their LDC cohort (sheltered learning);
- individualized and personalized programming for each LDC student that supports flexible scheduling that allows students to start and stop learning as required due to life circumstances;
- core courses at all levels (-1,-2,-3 and -4) for English, Math, Social Studies and Science including opportunities for Chemistry and Biology;
- locally-developed courses in Life Skills and Prenatal will continue to be team-taught with a Kindred worker and a CBE teacher. Additionally, Parenting Level I and II courses will continue to be offered by Kindred; and
- continued social/emotional support, success coaches, cultural diversity advisor, parent coaches, counselling, financial support work, co-parenting courses and Students Transitioning to Employment, Education and Parenting (STEP) offered through Kindred and AHS.

In addition to the learning opportunities identified in the proposed relocation of the LDC to JJHS, enhanced opportunities for success also emerged directly benefiting both school communities. These enhanced benefits include:

- increased co-parenting and learning opportunities including young males or partners who do not currently have access to these unique programming and support opportunities;
- expanded academic programming opportunities for both LDC and JJHS can be offered, including expanded CTS and complementary course availability for LDC students where appropriate;
- opportunities to learn in flexible ways such as extended semesters, credit recovery, retro-credits, programming based on individual need as well as other high school success strategies will continue to promote high school completion;
- improved student support and services resulting from the ability of LDC and JJHS staff to come together as required in one larger team with more collective knowledge and expertise;
- increased access for LDC students to Indigenous Education and English Language Learner supports;
- increased mental health and wellness supports for JJHS students;

- additional supports for JJHS students with risk factors beyond pregnancy and teen parenting; and
- opportunities for CBE, Kindred and AHS staff to support JJHS students with understanding about the realities of pregnancy and teen parenting.

Partnerships

A key partnership in supporting the success of LDC students is the CBE's collaboration with Kindred. The services provided by Kindred to LDC students include childcare, counselling, infant mental health supports, facilitation of AHS supports for pre-natal classes and medical care, and social supports such as accessing housing.

Kindred shared the following in a June 1, 2022 email to CBE Administration:

"The move to programming at JJHS offers tremendous benefits to our clients." These benefits include:

- *Improved accessibility in terms of location*
- *Enhanced learning opportunities*
- *Availability of more support to Indigenous and English Language Learners*
- *Recognition around providing a unique and exciting opportunity to provide more and better services to young fathers. Kindred recognizes serving fathers as a critical strategy for preventing and addressing Intimate Partner Violence (IPV), which young parents are at a much higher risk of experiencing*

In addition to the benefit to clients, Kindred sees this move as protecting a long-term viability of wrap-around programming for pregnant and parenting teens.

Declining enrolment over the last several years at LDC has required a decline of Kindred services to match resources with need. Without a move that allows Kindred to serve more students, this decline in services will likely continue.

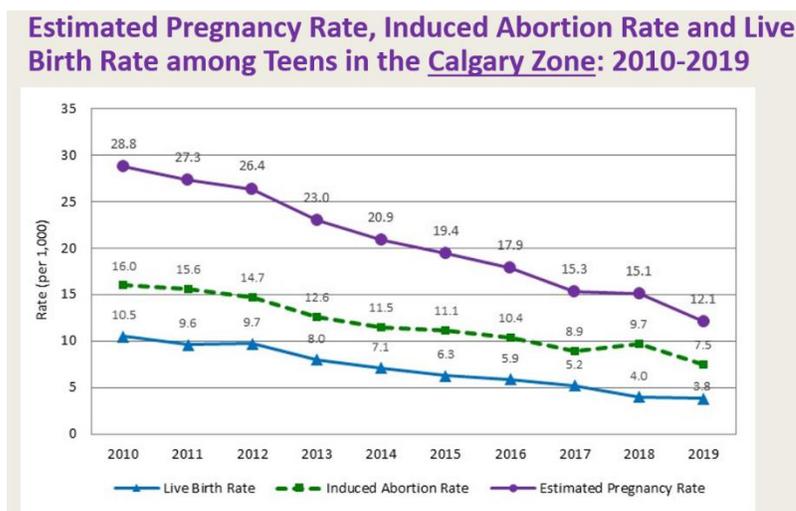
Moving the LDC program to JJHS protects the vitality of an existing program while also creating opportunities for CBE and Kindred to provide supports to a greater number of vulnerable students. This plan supports broadening the current mental health and other social emotional supports available at LDC to JJHS students which may support a reduction of incidence of teen pregnancy without compromising or declining services to pregnant and parenting teens.

Kindred is supportive of this move to not only assist LDC students, but expand to a broader at-risk population to increase and enhance student access to their services. If LDC remains at Kensington School, the CBE is at risk of losing the services Kindred provides.

Losing Kindred as a LDC service partner would be detrimental to LDC students and the programming they currently receive. The partnership with Kindred is a critical component to the success of LDC students. Without this support, students would be significantly disadvantaged by the loss of childcare, counselling and many other essential services.

Enrolment and Impacts

Due to the flexible nature of the program and life circumstances, not all LDC students are in attendance at school at the same time. On average, over the 2021-2022 school year, 36 per cent of students were in attendance on a monthly basis. Additionally, AHS also notes the declining rate of teen pregnancy over the last 10 years in Calgary as per the chart below. This data correlates with declining enrolment for LDC.

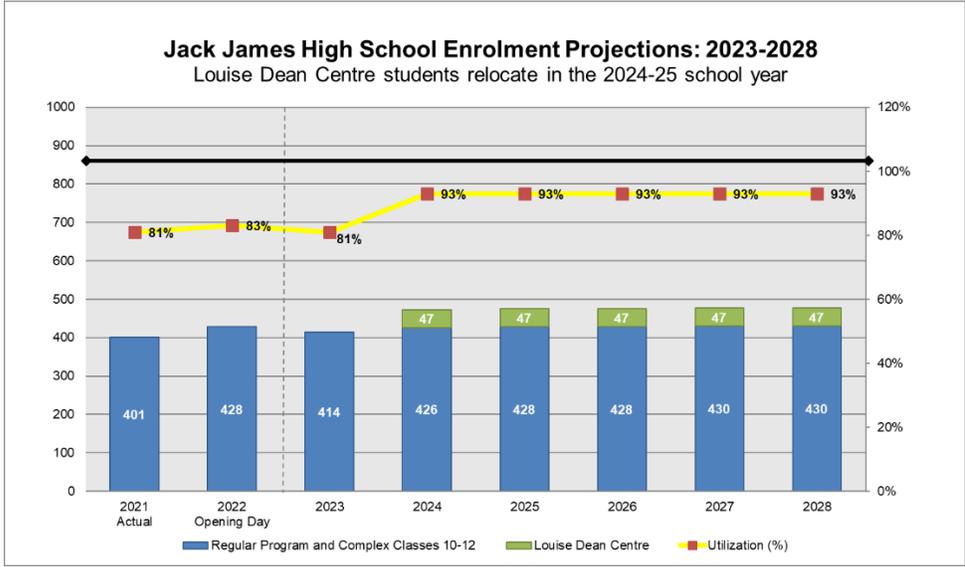
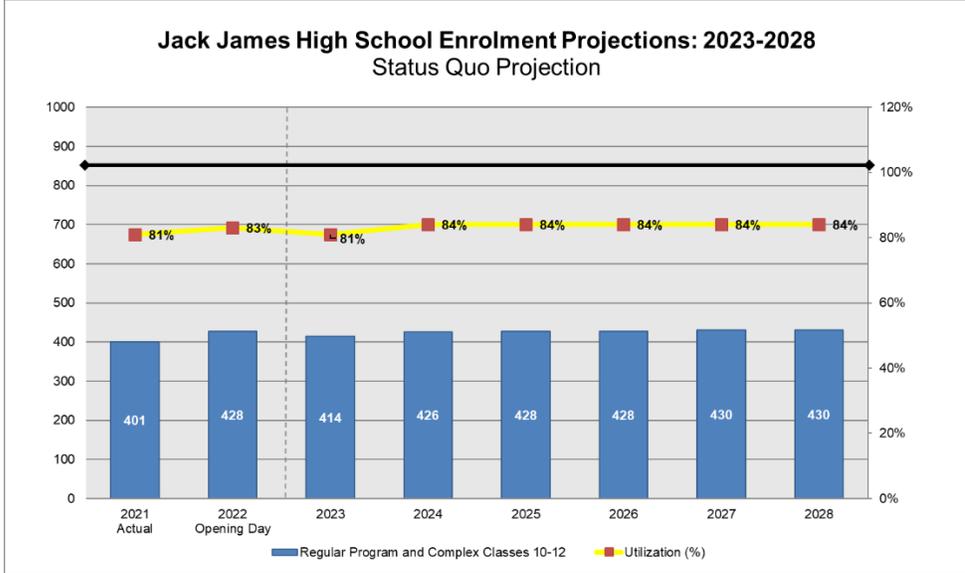


This data, combined with typical LDC attendance rates, indicates JJHS would have space to accommodate the LDC program now and into the future.

Space, Capacity and Utilization

Utilization is a calculation of weighted enrolment divided by the provincial capacity. Weighted enrolment is a calculation that weighs severe complex learners as using three times more space than a non-complex learner. The provincial capacity is based on the amount of instructional space in a building.

As noted in the projections below, there will continue to be space within JJHS to offer the wide range of courses, supports and sheltered programming currently offered for both LDC and JJHS students.



Enrolment is projected to remain stable for JJHS and LDC. However, utilization rates will increase at JJHS when the programs are both in the same building, given the space they will occupy. Utilization is expected to increase above 85 per cent long term. Utilization is considered to be optimized between 85 and 100 per cent utilization, and school facilities receive full Operation and Maintenance funding from the Province when a utilization rate of 85 per cent or above is achieved. The CBE has extensive experience and success supporting students in high schools with mid-90 per cent utilization rates and higher.

Proximity, Access and Transportation

A consideration of the proposal for relocating LDC is students having access to convenient and safe transportation to JJHS. JJHS can be accessed via city transit. Students currently attending LDC come from all areas of the city, accessing transportation such as C-Train, Calgary Transit buses, rideshares, taxi or personal vehicles.

While students attend from all quadrants of the city, most of the students enrolled in LDC live in the NE or SE areas of Calgary. A greater opportunity for student accessibility due to the geographic location of JJHS in the SE is noted in this plan.

The average travel time for current students to the Kensington site using public transportation is 53 minutes. The average travel time for current students to the JJHS site would be 40 minutes.

Hearing from Affected Communities

The CBE publicly communicated a recommendation to move the LDC to JJHS on May 13, 2022. This came after discussions with service partners, Kindred and AHS, about these plans. It also followed an engagement with LDC students conducted by Kindred. Kindred shared the results of this engagement with CBE Administration in a November 2021 report (Attachment IV).

The recommendation was shared through letters to families of LDC and JJHS as well as information posted on the CBE and school websites and additional communications through the schools. Perspectives were then gathered through a variety of in-person, virtual and online opportunities in May and June. Online surveys were open May 13-29, 2022 for LDC staff, students, parents and parenting partners and for staff at JJHS. Results from the student and parent survey are posted on the CBE website and results from the staff surveys are posted on Insite and at Attachments I, II and III. The survey participation was as follows:

- JJHS staff: 43 responses;
- LDC students, parents and parenting partners: 12 responses; and
- LDC staff: 29 responses.

There were also in-person meetings with staff at LDC and JJHS on May 13, discussions with LDC students on May 16 and June 7 and a public information session on May 25 (14 attendees, including trustees).

Invitations for the May 25 public information were provided through emails to LDC and JJHS families, emails to community groups with LDC affiliations, emails to parenting partners and BOLD signs posted in high-traffic areas in the Kensington community. A recording of the May 25 session has been shared on the CBE website for anyone who is interested and unable to attend.

Students at LDC were also provided in-class opportunities to share and write down their thoughts and questions on the recommendation in May and June. Those comments were then shared with the engagement planning team and responded to at the June 7 session with LDC students. The comments and responses are provided in Attachment V.

The combined feedback from all of these discussions and surveys identified a range of perspectives. Some of these perspectives are about the engagement and communications related to this recommendation, while the majority are directly related to the transition/implementation plan.

The feedback related to engagement and communications included comments about the involvement of JJHS students, responses to questions and the structure of the May 25 public information session.

Given that many of the details and specifics about space utilization at the school can only be developed after a decision by the Board is made regarding the possible relocation, it would have been challenging to engage JJHS students in a meaningful way in the spring of 2022. The intention is to provide opportunities for JJHS students to share their thoughts and perspectives on the implementation plan once more information is available. As we progress through this process, updated information will be shared with all affected students, parents and staff.

There was feedback provided on the structure of the May 25 public information session, suggesting that not all questions posed were answered within this format. We responded to this concern by providing an additional in-person session for LDC students to share perspectives directly with decision-makers on June 7. This was in addition to a previous in-person session with students on May 13 and in-class opportunities for students to share comments and raise questions.

The most prevalent themes that emerged for LDC students, staff and parents through the in-person, virtual and online opportunities are related to the safety of LDC students and their children, providing a separate space and entrance at JJHS and ensuring the unique characteristics of this program are maintained in this transition.

For staff at JJHS, the top concerns were about having enough space in the building to accommodate two programs without compromising the quality of the current programming.

The feedback provided by these communities will be considered in developing a strong transition plan that allows LDC and JJHS students to be successful. Below is more information about how that can be accomplished.

Transition Planning

If the proposed relocation is approved, staff from Louise Dean School, JJHS, Kindred and AHS will work together during the 2023-24 school year to ensure personalized and individual transition plans are created for each LDC student. These plans will address their learning, supports, and safety within the new environment.

LDC students will have an opportunity to share preferred futures with staff who are committed to developing successful transition plans. Staff at LDC are aware of what makes LDC a supportive program, and are committed to continuing to provide those core tenets throughout the transition process, and into the future.

The transition plan will be developed carefully and deliberately to ensure communication is timely, ongoing and responsive with not only LDC students, but also with LDC parents, Louise Dean School staff, Kindred staff, AHS staff and JJHS staff, students and parents.

There will be opportunities for LDC and JJHS staff to explore ways to work collaboratively together in support of students in both programs. Opportunities will also be provided for students and families to visit JJHS prior to September 2024 to become more familiar with JJHS staff and spaces, and additional opportunities for perspectives to be shared will be provided as more is understood about how spaces will be utilized.

Finally, an implementation plan will be communicated by December 12, 2022 that considers feedback and perspectives gathered from students, parents, staff and school administrators. This plan will also consider the unique needs of LDC students, maintain the quality of programming at JJHS and provide flexibility to adapt to individual student needs.

Alternative Programming, Community Uses and Capital Plan Impacts

Owing to the significant cost of major maintenance and recapitalization investments required at the Kensington site, it is proposed that the building be declared surplus if relocation is approved. This would mean that alternative programming or community uses would not be pursued.

The property consists of non-reserve lands held in fee simple by the CBE, with portions available for sale at fair market value and others for \$1 to the City.

It is anticipated that the proposed relocation to JJHS will favourably impact CBE long-term capital plans. The primary reason for this is due to how increased system utilization rates are viewed favourably by the government in deciding upon new high school construction requests from school jurisdictions.

5 | Financial Impact

Infrastructure Maintenance Renewal (IMR) and Capital Maintenance and Renewal (CMR)

Relocation allows for cost avoidance by eliminating the major maintenance and recapitalization demands of the Kensington building, estimated to be approximately \$17M. This work is crucial to avoid the possible failure of one or more essential building systems that could result in significant and long-term disruption to LDC students in the middle of a school year.

To put this value into perspective, the combined value of IMR and CMR grants for the 2022-23 school year is \$28.8M. Accordingly, Kensington alone would consume approximately two thirds of the maintenance funding allocated by the government for all CBE schools.

The relocation of LDC to JJHS will require a one time investment of approximately \$5.6M to provide LDC with dedicated learning, childminding, and partner office space within JJHS. To allow Kindred to continue supporting students to the same level, funds for this work would be sourced from capital reserves to allow work to be completed in time for the 2024-25 school year. Concurrently, it is proposed that a request for capital funding be made to the Province through the CBE's upcoming 2024-2027 Three Year School Capital Plan, which is to be submitted to Alberta Education prior to April 1, 2023.

Operations and Maintenance (O&M)

The proposed relocation would result in the closure of Kensington School and allow for approximate savings of \$185,000 in recurring annual operating costs for items such as cleaning, utilities, minor maintenance and insurance. Disposal of the building would also result in a corresponding O&M reduction of \$124,000, resulting in a modest net recurring O&M gain of approximately \$60,000 annually in O&M.

O&M received for JJHS will remain essentially the same since projections prior to the proposal to relocate LDC foresaw the JJHS utilization rate to climb to just above 85%. Schools with a utilization rate equal to or greater than 85% receive maximum O&M funding from the government. With the increased enrolment from the addition of LDC, the mid-90% utilization rate will help ensure O&M funding received for JJHS remains maximized.

6 | Implementation Consequences

Learning opportunities for both LDC and JJHS students are enhanced in this plan. Supports from Kindred and AHS can be maintained rather than see a drastic decline.

Implementation of this recommendation allows for the continuation of a personalized and flexible approach to programming, attendance and supports for both LDC and JJHS students as is appropriate for their program.

This relocation provides opportunities for fathers to engage in a variety of programming opportunities not currently offered at JJHS and LDC while actively co-parenting alongside mothers.

The proposal allows for a second childcare space to be created at JJHS. This would support the current LDC childcare spaces supported by professional childcare and a continuation of the JJHS award-winning preschool for community children.

Closure of Kensington School will ensure that LDC students are not subject to unforeseen building system failures that could result in the need for highly disruptive temporary relocations over an extended timeframe. It will also ensure that the limited IMR and CMR grants can support as many CBE schools as possible by reducing the amount required for a smaller JJHS renovation versus the more costly Kensington School repair and recapitalization requirements.

Finally, this recommendation allows for critical partnerships with Kindred and AHS to continue. Without both these partners, LDC students may lose the supports that differentiate this program from those available at other high schools and that contribute so much towards LDC student success. Further support opportunities for JJHS students from Kindred and AHS may also be possible.

7 | Conclusion

It is recommended that the Board of Trustees approves the commencement of the public input process to consider the closure of the LDC at Kensington School for the purpose of relocation.

This recommendation reflects the CBE's commitment to provide programming tailored to the needs of all students facing a variety of life situations, including pregnant and parenting teens. Moving the LDC to JJHS provides significant opportunities to provide enhanced learning opportunities and a wider range of student services and support to students in both programs, all while still continuing to provide the individualized and flexible programming currently offered to these students. CBE Administration will work closely with staff, students and families to ensure as smooth a transition as possible.



CHRISTOPHER USIH
CHIEF SUPERINTENDENT OF SCHOOLS

Attachments:

Attachment I: LDC Student and Parent Survey Results

Attachment II: LDC Staff Survey Results

Attachment III: JJHS Staff Survey Results

Attachment IV: CFS Early Parenthood and Infant Mental Health Services at Louise Dean Centre Redesign Findings, November 2021

Attachment V: LDC Student Comments and Responses Provided June 7, 2022

**PROPOSED LOUISE DEAN CENTRE MOVE
TO JACK JAMES HIGH SCHOOL
*LOUISE DEAN CENTRE STUDENT, PARENT/GUARDIAN AND
PARENTING PARTNER SURVEY***

Online Survey Results
June 9, 2022



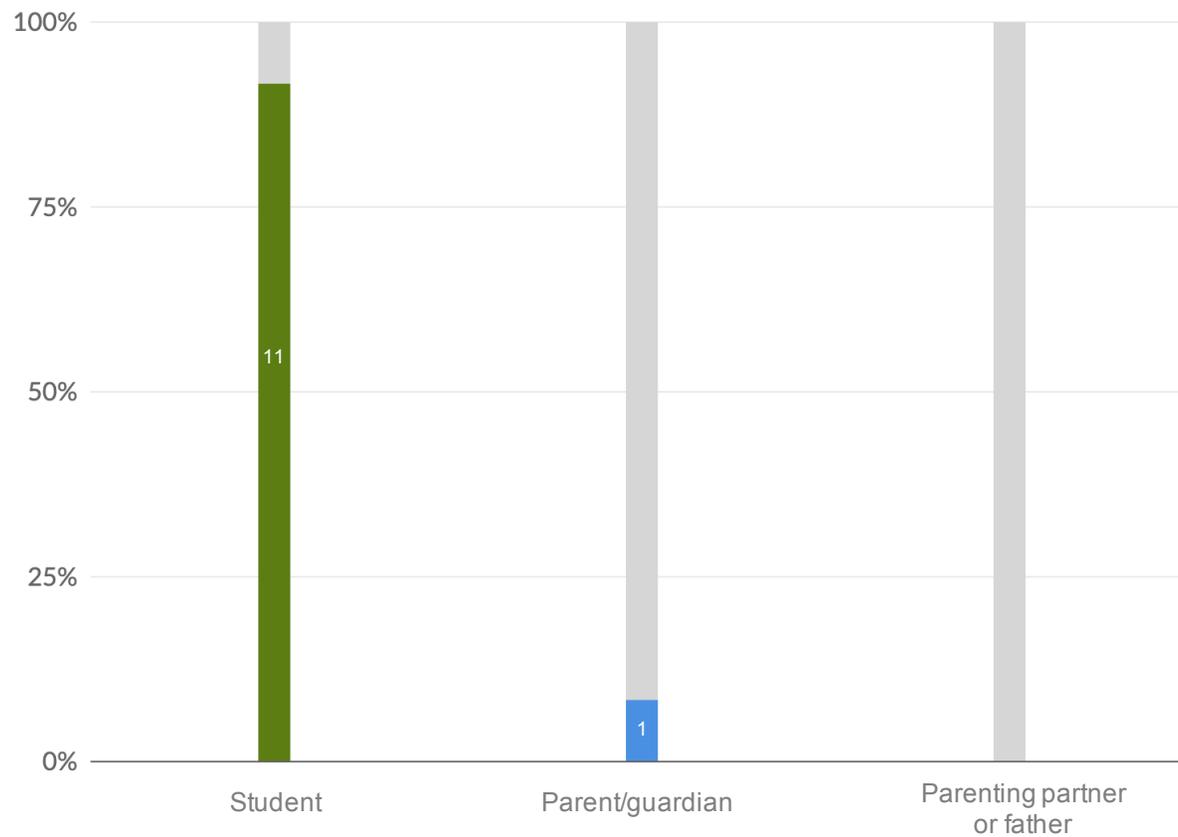
**Calgary Board
of Education**

Background

- An online survey was available to Louise Dean Centre students, parents/guardians and parenting partners May 13-29, 2022.
- The survey had a total of 12 people completing some or all of the survey.
- The purpose of the survey was to gather feedback to support a smooth transition should the board approve moving the Louise Dean Centre to Jack James High School.

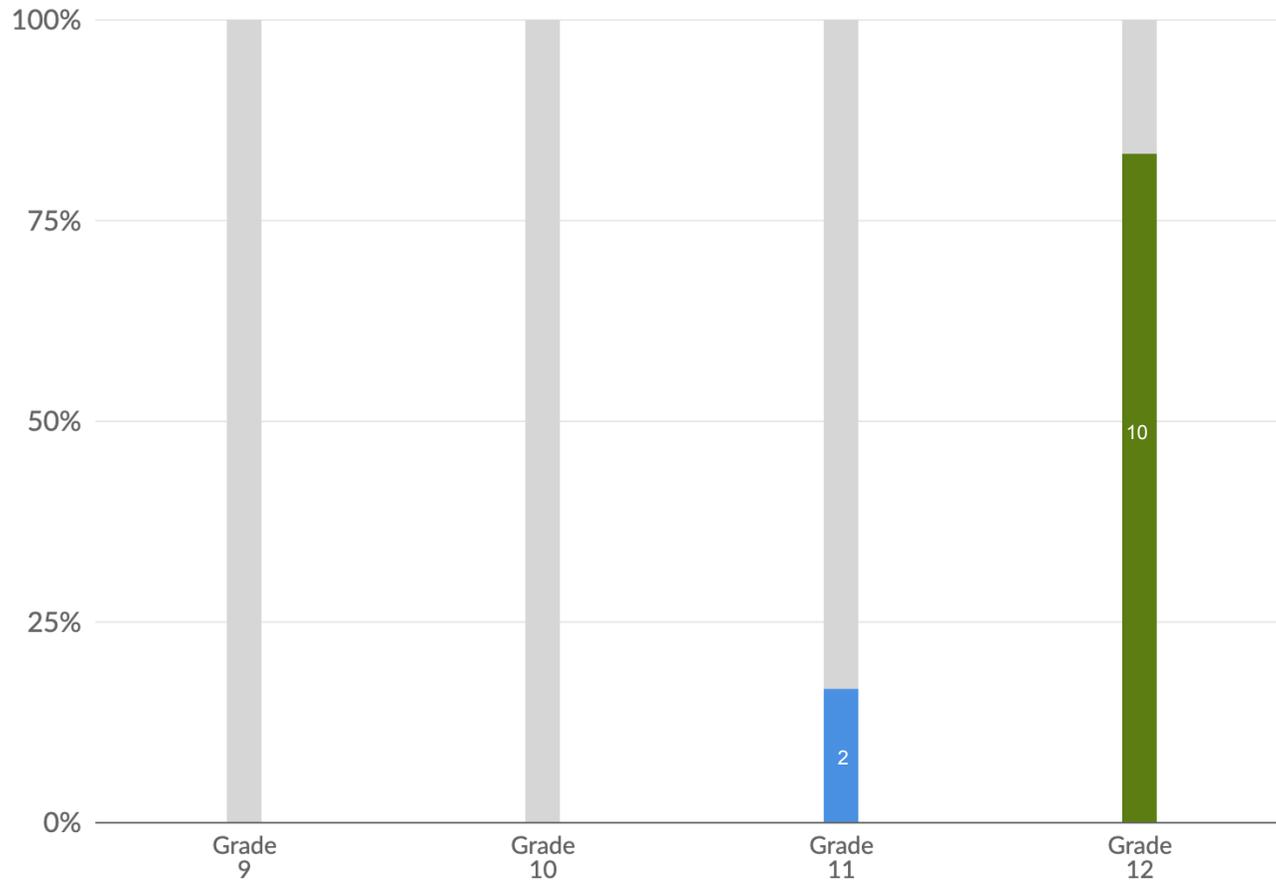
Participant Profile

Please indicate if you are a student, parent/guardian or parenting partner or father. (12 responses):



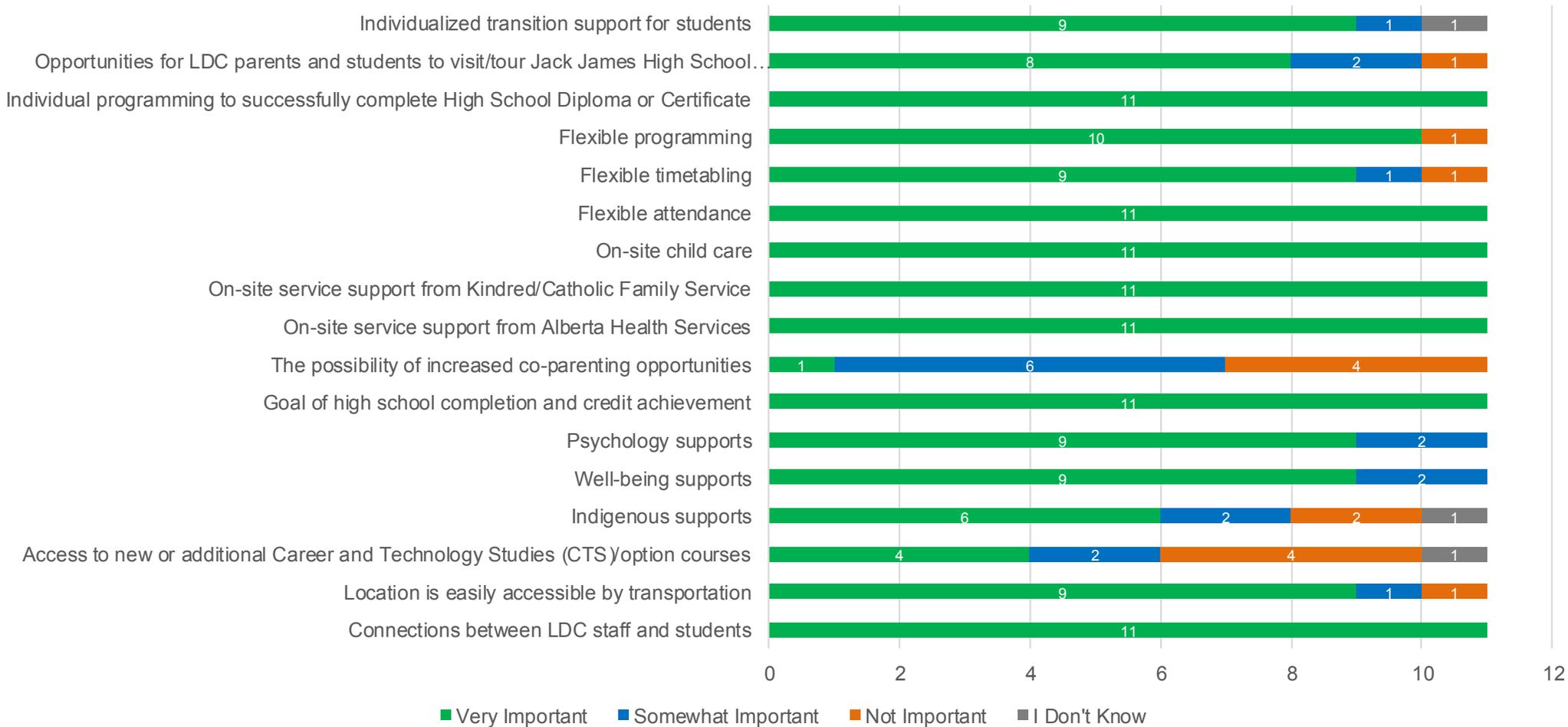
Participant Profile

Please indicate the current grade of the Louise Dean Centre student (12 responses):



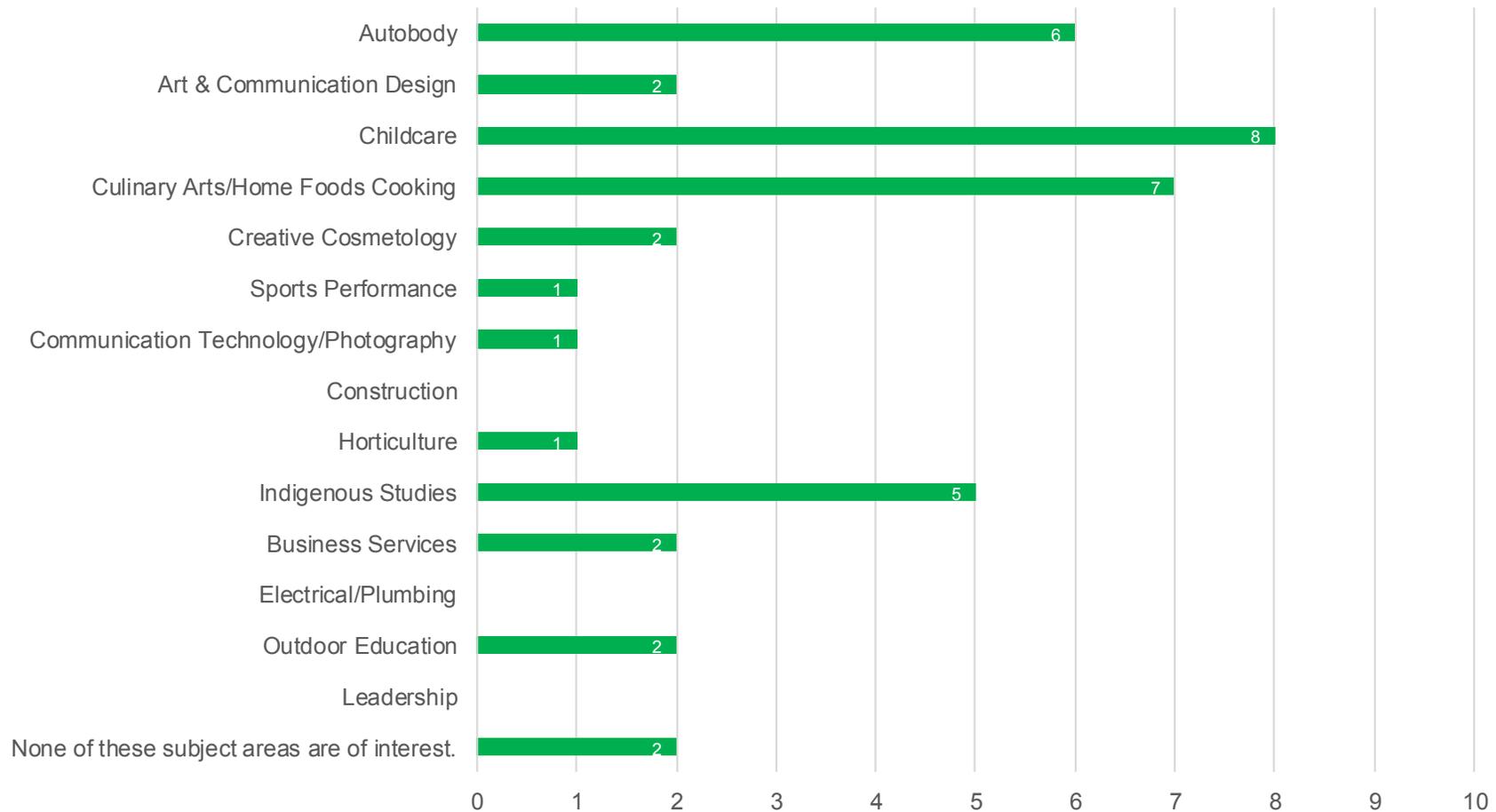
Please indicate how important the following aspects are to you in ensuring a smooth transition to a new location.

Responses: 11



At Jack James High School, LDC students will have the opportunity to participate in CTS and Knowledge and Employability (K&E) complimentary courses. Please select the subject areas that would be of interest to you (select all that apply).

Responses: 39



If you have any additional thoughts to share about how we can provide a smooth transition for Louise Dean Centre students and families, please share them below.

Responses: 5

Below you will find all comments provided in the survey as they were written. Comments have not been edited for spelling, grammar, sentence structure, truncation or otherwise. Comments have been edited to ensure anonymity.

- I think that Louise Dean should stay as a completely different program because we need our own space as mothers. If Louise Dean did not exist I would not be graduating this year, Louise Dean has also helped me register for college already. I don't think any school would be as comfortable and helpful as Louise Dean because we don't come here just to learn, we come here to be loved and cared for. Louise Dean was always a home not a school for me. Attending a normal school as a mother can lead to anxiety and insecurity. I have been through getting bullied and abused by the students at my old school because I am a young mom. Louise Dean School has helped teen moms avoid going through all that by specializing as a school with only pregnant girls and moms. We need to keep Louise Dean its own program to make sure all teen moms complete school and have the ability to reach their goals. With Jack James High School it would be quite difficult for teen moms to reach their goals because it is going to be mixed with students who are not mothers. It's also going to have male students who will be less understanding that we are mothers. Having Louise Dean as a stand alone program allows teen moms to come to school feeling good about themselves and not having to worry about anyone laughing at them or bullying them.
- This survey is not helpful at all. The cons of this move do not outweigh the pros. This survey was not helpful in giving voice to the community to express how we actually feel about the recommendation.
- If it was me going to school then I would not go as I feel as though harassment and bullying will be at a all time high as I'm also familiar with a place that your trying to propose and nine times out of ten the mothers did not return either after the birth of their child(ren) or shortly after
- I don't think its a good idea to combine the two for comfort and safety reasons for LDC students, the transition from student to parent is hard enough without the bullying and discomfort that normal high school causes, Its going to be even harder for student to adapt to these situations in a mixed gendered school with no separation from JJHS students, I think we will become targets and outcasts for the JJHS student to bully and harass because of our different circumstances and lifestyles from the other students that will be attending
- LETS NOT DO IT!!!!

Thank You!

- Thank you to everyone who participated in this survey. Your contributions will help support a smooth transition should the board approve moving the Louise Dean Centre to Jack James High School.

**PROPOSED LOUISE DEAN CENTRE MOVE
TO JACK JAMES HIGH SCHOOL
*LOUISE DEAN CENTRE STAFF SURVEY***

Online Survey Results
June 9, 2022



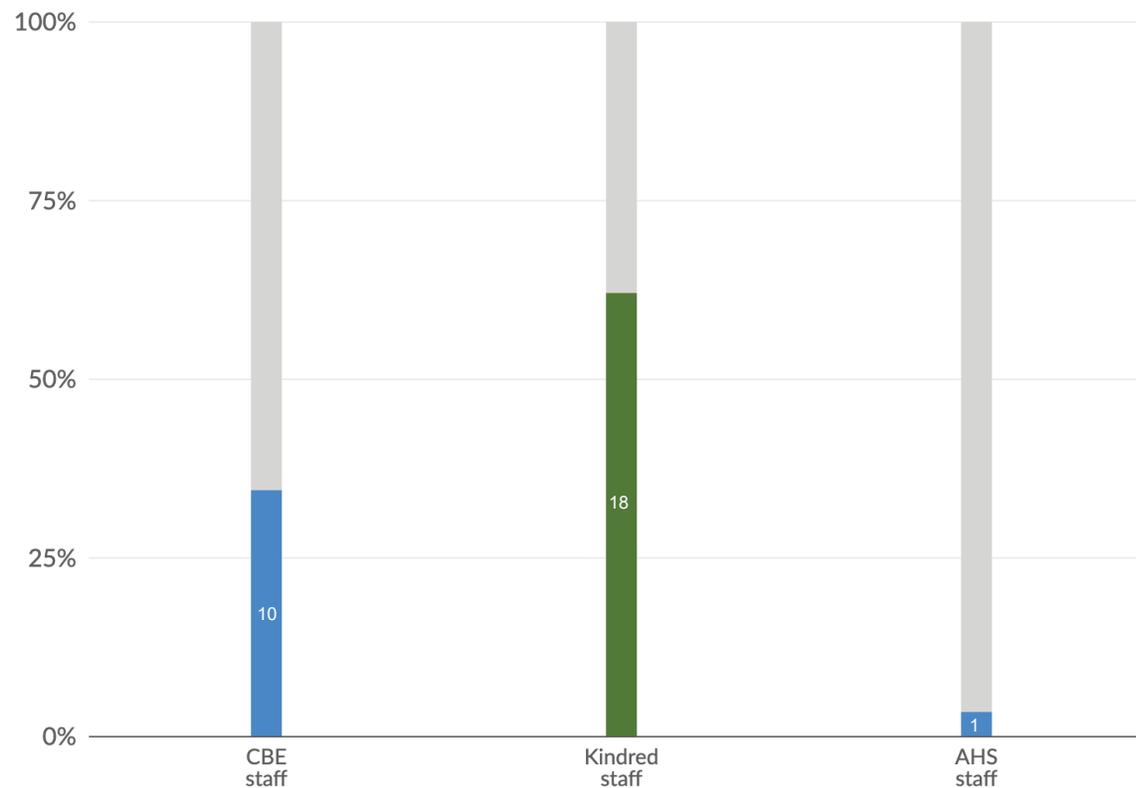
**Calgary Board
of Education**

Background

- An online survey was available to Louise Dean Centre staff May 13-29, 2022.
- The survey had a total of 29 people completing some or all of the survey.
- The purpose of the survey was to gather feedback to support a smooth transition should the board approve moving the Louise Dean Centre to Jack James High School.

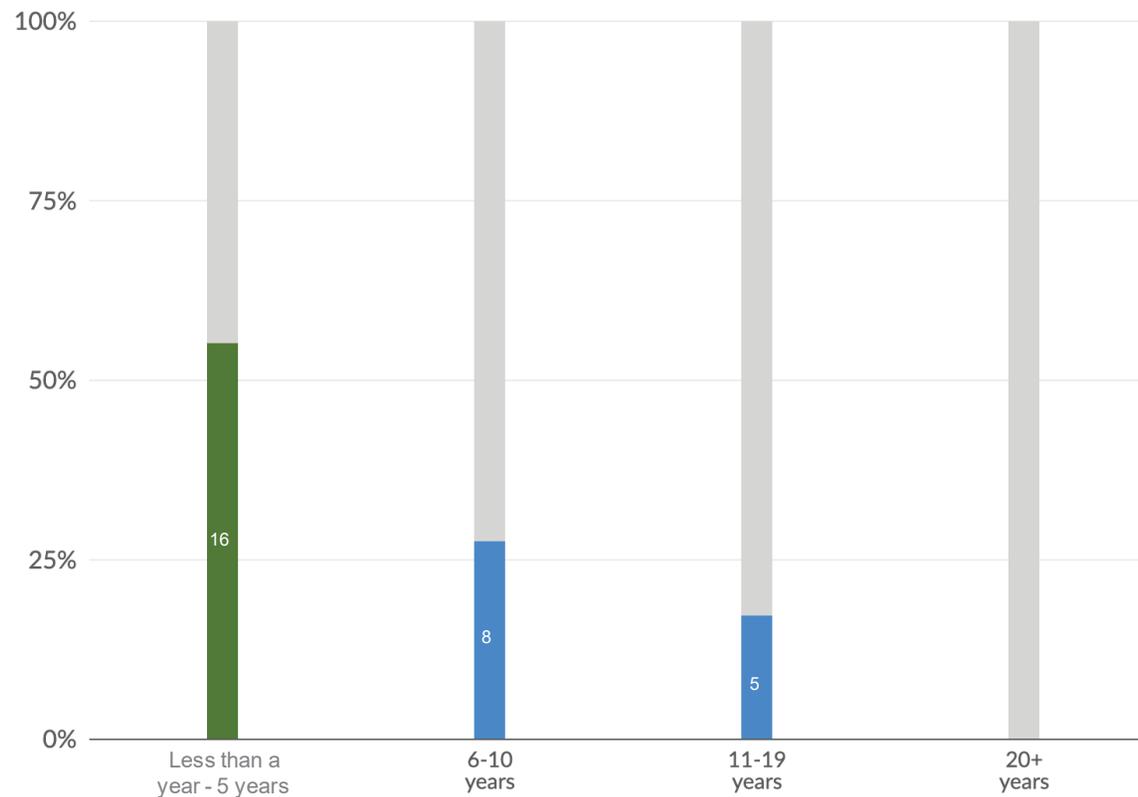
Participant Profile

Which type of Louise Dean Centre staff member are you?
(29 responses):



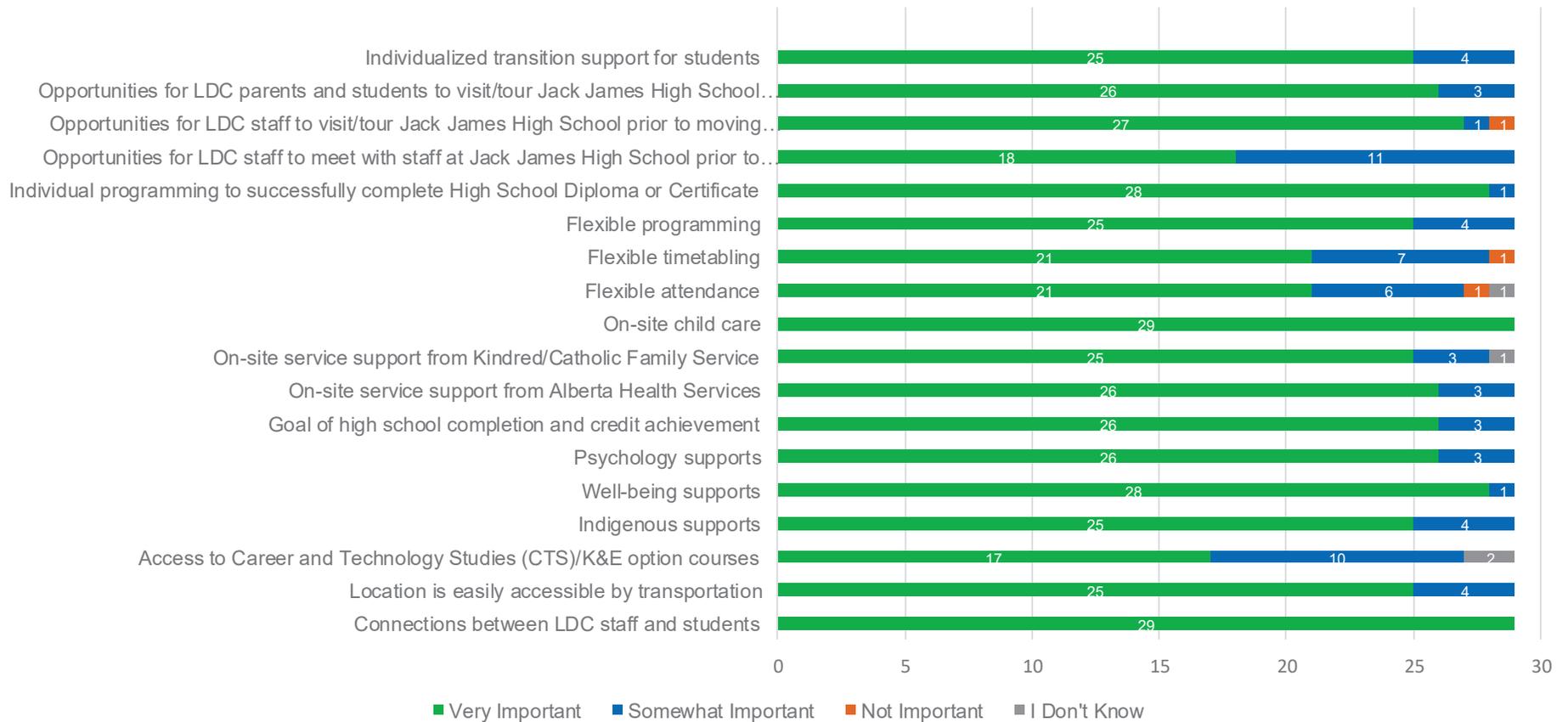
Participant Profile

Please indicate how long you have worked at the Louise Dean Centre (29 responses):



Please indicate how important the following aspects are to you in ensuring a smooth transition to a new location.

Responses: 29



If you have any additional thoughts to share about how we can provide a smooth transition for Louise Dean Centre staff, students and families, please share them below.

Below you will find all comments provided in the survey as they were written. Comments have not been edited for spelling, grammar, sentence structure, truncation or otherwise. Comments have been edited to ensure anonymity.

- Safety is a huge concern not only for the students (mothers and children) but also the staff (for their personal safety/vehicle safety/ as well as safety for young parents attending High School. Childcare is also a big worry for them and us. We have a Learning Center (which is different and more supportive than a typical daycare), thus it is imperative that our children/babies are not placed in current daycare onsite. A nurturing and supportive environment, that offers a locked/safe building where our students can have full confidence in their safety and thus ability to focus on their school work is essential. It is very clear that the location is not up for debate--yet it is very clear that the location is the concern for many (students and staff). Perhaps more consultative conversation to hear the actual student body and previous alumni students of what they know and believe is a safe environment. The feeling amongst students is that their voice is not being heard (ie. being not allowed to speak in community meetings, their questions not being posted in chat room of the Teams community meeting, and that there was not any open dialogue offered for parents of teens that were also in attendance. Please give these students and staff a voice as that is what is Trauma-Informed Practice.
- In order for our Louise Dean students, staff and partners to participate in a smooth transition to another location we need to ensure that all parties feel safe, secure and comfortable with the new location and program being offered. Allowing the students to view the facility will be a key part of the transition. They will benefit from seeing the childcare centre to help ease any worries about the facility and the security measures put in place for their children. Having a separate entrance into the new location would help pregnant students to feel untroubled and protected. Allowing for flexible scheduling will also be key along with continuing the specific LDS programing. Providing the 30-1 courses as well as other diploma courses (Math 30-1/2 and Biology 30) is also an integral part of the opportunities available to our students. The knowledge that they will be able to access the higher level classes that are taught by onsite staff will also help Louise Dean students to want to continue their education in the new school location.
- I understand that there is still a lot of discussions and decisions to make but I strongly feel that if LDC is to move to Jack James that the sense of security and community of LDC needs to be maintained. This would include a separate entrance strictly for LDC students and both classrooms and a shared common space just for LDC students. I understand that LDC students may access additional CTS programs at Jack James or Forest Lawn but hopefully that would be a choice they make if they want to partake in these opportunities and mix with students not from LDC. Students at LDC need to feel comfortable attending school judgement free. LDC students have all gone through the same maternity experience together and that is not only something that fosters relationships but also makes them feel comfortable, accepted and willing to take risks in their learning. This comfort and acceptance is crucial for learning to occur but also to just get them in the front door. I believe many students will flourish under this potential new setup with added opportunities and supports. However, I also believe many students will stop progressing or stop with their education if they don't have some solidarity feel to the new LDC. Somewhere that if they choose, they can only surround themselves with staff and peers specific to LDC.

- It's quite clear from the wording of the survey, that by answering that things are very important, that it will be quite easy for the board to say...well, good, we agree, and all of these things are available at Jack James. There are so many variables at play here. This feels like a decision based on just getting rid of a problem and not really the best thought out plan for our young moms and their fragile families. I'm trying to picture a young student with three children trying to navigate the doors of the school, trying to imagine that she isn't called names for having 3 kids before she was 17. I'm trying to imagine the sweet babies on their strollers or the parade cars and being driven around the school... I'm also trying to imagine a role for myself at Jack James. I won't be needed for a single class that I teach/facilitate. You have all of that covered at JJ already. I can't imagine that you're planning to have doubles of teachers for each class, CTS, Math, languages, etc. You have all of that already. I also can't imagine a scenario where you will have two sets of admin in that building. Our admin is essential to our students. We are different! Do we believe that Indigenous studies is important? You bet, that's why every class here is an Indigenous Studies class, many times that's who I have as students in seats. Our indigenous Studies program is strong already and we have some amazing students, many who came from Jack James and don't find the possibility of returning very exciting. Our students have addressed the so-called Myth that Jack James area is unsafe, and yet when they looked up City Crime stats, there is no myth, only truth. Judge Judy said it well when she said "don't pee on my leg and tell me it's raining". Are we saying Jack James students are bad? Absolutely not, but let's not exaggerate city crime stats to suit our needs when trying to relocate a program for vulnerable teen moms and their babies. Who would that serve? We also have students whose baby dads are students at J.J. High School. Yet they aren't together anymore and the guy has moved on to other girls in the school. That's going to go really smoothly when they are all housed in one school. It's taken some time for me to formulate a system of thinking concerning our students at Louise Dean High School. I've asked myself a thousand times...of all the high school girls in the city, why are these the ones keeping their babies instead of giving them up like the many others. The only clear answer I've come up with is that this population (as a rule) have had extremely traumatic lives, people have become disposable, family has often been disposable, and they are seeking stability, seeking a new life, seeking love. Many of our girls have deeply rooted worries about heading 'back' to Jack James and Forest Lawn. They have a sense of pride attending Louise Dean School, knowing that there is a proud history of successful students and moms who graduate from our programs. This is a school where former students want to give back, where members of community want to donate time, materials and money. This is a community that I fought to be a member of, where I left a job that I LOVED and would never have left, except to work at Louise Dean. Now I fear I've made a massive misstep in my career. I can't think of anything more rewarding than working at Louise Dean Centre, and I sincerely hope that the right decisions are made concerning this more than vulnerable group of young people, taking on adult roles while working to make their babies proud of them, proud of their new steps. This letter has been written quickly and urgently, trying to put passion to paper, but it's just impossible to convey how wrong this move feels and how it just feels like a step in the wrong direction, for everyone involved. Please consider this move as carefully as when you dealt with your own babies, or with your own aging parents and grandparents...please recognize that this program saves lives. This program took a former student of mine who had dropped out of school in 11th grade at a large high school and welcomed her back as a pregnant 18-year-old, she successfully completed high school, her attitude about learning changed completely and she then completed a Veterinary Assistant course and has gone on to more education out of province. She is a happy, successful mom because of the support and love of teachers, support staff and admin of our unique setting school. We are different from anyone else. From any other population. Our school is a lock down school and we all feel safe. Safe from angry baby dads or baby dad's moms, safe from people who might wander in. Please protect this program and the vulnerable students in it.
- Maintaining relationship and the unique/safe/supportive environment as a stand alone within JJHS is very important. A safe space for LDC students only with known staff and supports.
- Open communication with new students registering next year
- I think having a separate childcare for the students coming from LDC is important



- Our staff have several concerns. Here are the most important issues for me: Foods at LDC is a practical class to take home food for families. Each student makes her own recipe and is free to take the whole project home to her family. For many of our students this is an essential part of their food security safety plan. In other high schools Foods isn't done this way. Individual cooking choices are not usually accessible at other HS's. JJHS has a Commercial/Culinary cooking program and no domestic foods classes. How will our students learn to prepare healthy meals for their families/children in that setting? How will those meals be replaced? Is there a fashion at JHSS. Our foods and fashion give them skills for daily life- fix clothes, make clothes, make supper, budget cooking skills. Who will teach these options? A JJHS teacher or a LDC teacher? Only creative Cos for students at JJHS. Our Cos provides students with home skills, they can make money cutting hair or working toward their apprenticeships, also get their own hair cut as self care. How will students learn to cut their own children's hair to save money? Pre-school daycare run by students at school? Will TLC staff from LDC be coming? Will high quality staff be looking after our children like they receive now. Will there still be indigenous focused options, beading and aboriginal studies? In what setting will CTS courses be delivered? Will students in core and option classes be integrated with Jack James students or will students have dedicated courses to meet their own needs and build community with students from their own school/ program (Louise Dean)? It would not be appropriate for heavily pregnant students to have to walk across to another school such as Forest Lawn in order to participate in CTS courses because this would not provide appropriate or equitable accessibility for these students? How will our name and legacy go on? It is important to our students. One of our current students named her daughter Louise because of the importance of this place her life. Who will be in charge of administration for Louise Dean school program residing within Jack James school? Students need administration that understands their complex needs specifically and the background, philosophies + day to day operation of our unique school program in terms of principal leadership and vice principal leadership. Will we be isolated/separate from JJHS? We need our own entrance, staggered start, separate cafeteria. We need our own separate school within any building. Our students need the safety that comes with privacy. If they don't feel safe, they won't come. We have a ritual. Every day, after the bell goes, all the teachers and administrators, and several CFS/Kindred staff members gather at the front door. We say a personal goodbye to each student, each baby, each child as they leave for the day. Our students glow with pride when their babies smile at us or play peek-a-boo with us. Some of the children are older and we have quick conversations with them about their favourite toys - is it a dinosaur or a dragon? This is the kind of thing that knits us together as a community. We will not be the same if we don't have this in a new site. We will not have the same connection with our students and children if we don't get to do this every day. How will we do this if we are not isolated from other JJHS students? Are there other locations worth considering that would alleviate our very serious concerns?
- I just want to ensure that the same level of service or greater is offered to our students. There is an immense amount of thought and care put into programming for these students. An understanding of pregnant and parenting teen population is a must when planning out this transition. I also believe that we need to be thoughtful about ensuring the students feel safe and welcome in this new environment. There seems to be many fears about safety, food, and child care that should be addressed ahead of time so student feel confident in the change. The students demonstrated great advocacy for their community and strength in speaking up and sharing their perspective. I would encourage that students continue to be involved in the process along the way as they clearly have the maturity and capacity to bring thoughts and ideas forward even when it won't have a direct impact on them as individuals.
- Concerns about stroller accessibility for students at bus stops in the area, as these routes are already busy with other high school students.
- Share updates throughout the process. Be transparent about what is known and what things are still unknown. Timelines where possible. Early access to the building when it is time to move, so that staff have an opportunity to be organized and settled before having to support students in their questions and attending.
- Separate wing or entrance to help student feel comfortable, learning centre to be separate from already existing preschool to ensure continuity in quality care and utmost best practice for clients and infants



- In order to keep what is special about Louise Dean the program will need to be isolated within the Jack James building. Right now students describe a place where they are completely free to be themselves, there is no judgment or shame for them being a teen mom. In my classes students are comfortable discussing the stigma of being a teen mom, their pregnancy stories, the changes their bodies have gone through, and so much more. Not only that, there is acceptance for all of the messy parts of pregnancy and parenting, if a student has a leaking breast from chest feeding no one bats an eye. There is a strong sense of community amongst our students because they all have a shared experience that bonds them. Introducing other students who are not pregnant or parenting has a strong chance of taking away this community. Our kids express that they grew up the moment they became mothers, this can't be said for other students who have not experienced teen pregnancy. It will be challenging for them to empathize with the struggles our girls have gone through. Not only that, I am very concerned about the likelihood of bullying and harassment toward Louise Dean students. Our students chose this program to be safe from harassment, many have expressed the discomfort and disrespect toward them when they attended a regular school while they were pregnant. The discussions and presentations we've been given paint Jack James as an accepting student body, which is great. However, I am concerned about the neighboring schools, Ernest Morrow and Forest Lawn High School. Students will mix on transit and in the community during the break times. I am concerned about the kindness they will show to our students. In my days as a sub I spent some time at Ernest Morrow, and although only anecdotal evidence, I saw a lot of disrespect between students and toward adults. I keep coming back to picturing one of our students who would be making the move, she is gentle and wouldn't say a word against anyone. Picturing her trying to catch the bus with her gaggle of kids while trying to contend with 2000+ students from the three schools makes me worry she will just give up on graduation. Forest Lawn as a community has the highest rates of criminal activity in a residential area according to a map created by the City of Calgary. Bringing students and their babies into the neighborhood could lead to unnecessary risk and a feeling of being unsafe when coming to school. Our programming at Louise Dean is tailored to our students. In foods they learn about budget friendly cooking and can take home meals to feed their families. In fashion, they gain skills to mend and make baby clothes. Cosmo allows them to work toward apprenticeship and gain skills that will save them money down the road, like cutting hair. We have Indigenous based options like Aboriginal studies and Elder Chronicles Beading. While Jack James will offer more options in the shop department, we may be losing some of the programming that the girls love. Additionally, with Jack James mostly offering K&E programming, it may limit the options that our students explore. Given the option of going to Forest Lawn to take a -1 or -2 course (which would mean leaving their child) and taking a -1 or -2 course through CBE Learn, some students may opt to not take the diploma route when they are more than capable. We are also able to have a mother/female perspective at many school events, such as a big celebration on Mother's Day, a mother's perspective for Remembrance day and Orange Shirt Day. A big part of what makes Louise Dean special is the attention we are able to give to our girls, each day we celebrate their success, they have a walk out where teaching and Kindred staff stand by to say goodbye and celebrate their day. Another example is in Beading class a student has found a new passion and takes her creations around to her social worker and teachers to share what she has made. We have a strong school culture of meeting everyone where they are at and celebrating all that they are. I am fearful that this essential element will be lost in a larger setting if Louise Dean is not an isolated program within the building.
- Regarding Sexual and Reproductive health keeping programming in the building: Relationship based care is paramount in order decrease second pregnancies and test and treat STI's. As the Sexual Health program will be moving out of the East Calgary Health Centre this fall, this may present an opportunity to support Jack James students better as well. I would encourage conversations with AHS leadership on this topic. Timely, relationship based intervention with at risk populations is lifechanging.
- I'm not sure whether this is the best place to relocate LDC. On site childcare (separate from Jack James' preschool centre) would be very important for LDC students. Tours would be very helpful with envisioning what LDC could look like there.
- involve them in the planning and along the way to give input and see progress
- Be transparent

Thank You!

- Thank you to everyone who participated in this survey. Your contributions will help support a smooth transition should the board approve moving the Louise Dean Centre to Jack James High School.



**PROPOSED LOUISE DEAN CENTRE MOVE
TO JACK JAMES HIGH SCHOOL
*JACK JAMES HIGH SCHOOL STAFF SURVEY***

Online Survey Results
June 9, 2022



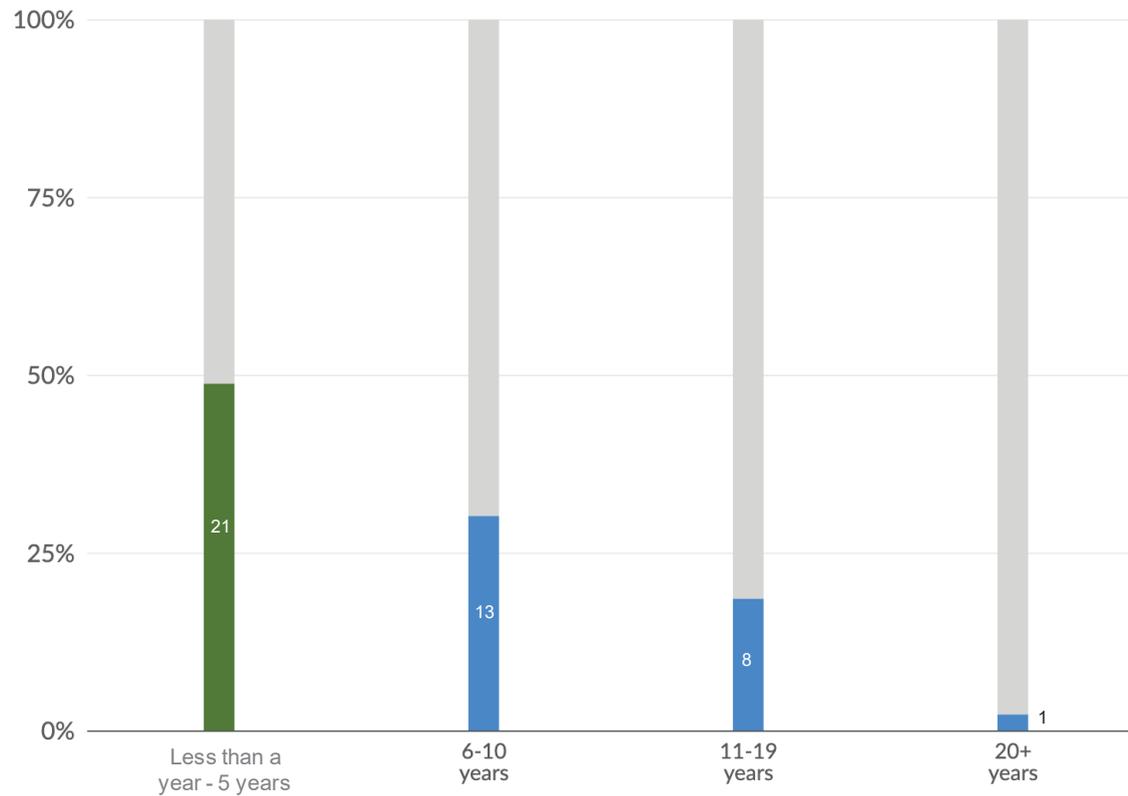
**Calgary Board
of Education**

Background

- An online survey was available to Jack James High School staff May 13-29, 2022.
- The survey had a total of 43 people completing some or all of the survey.
- The purpose of the survey was to gather feedback to support a smooth transition should the board approve moving the Louise Dean Centre to Jack James High School.

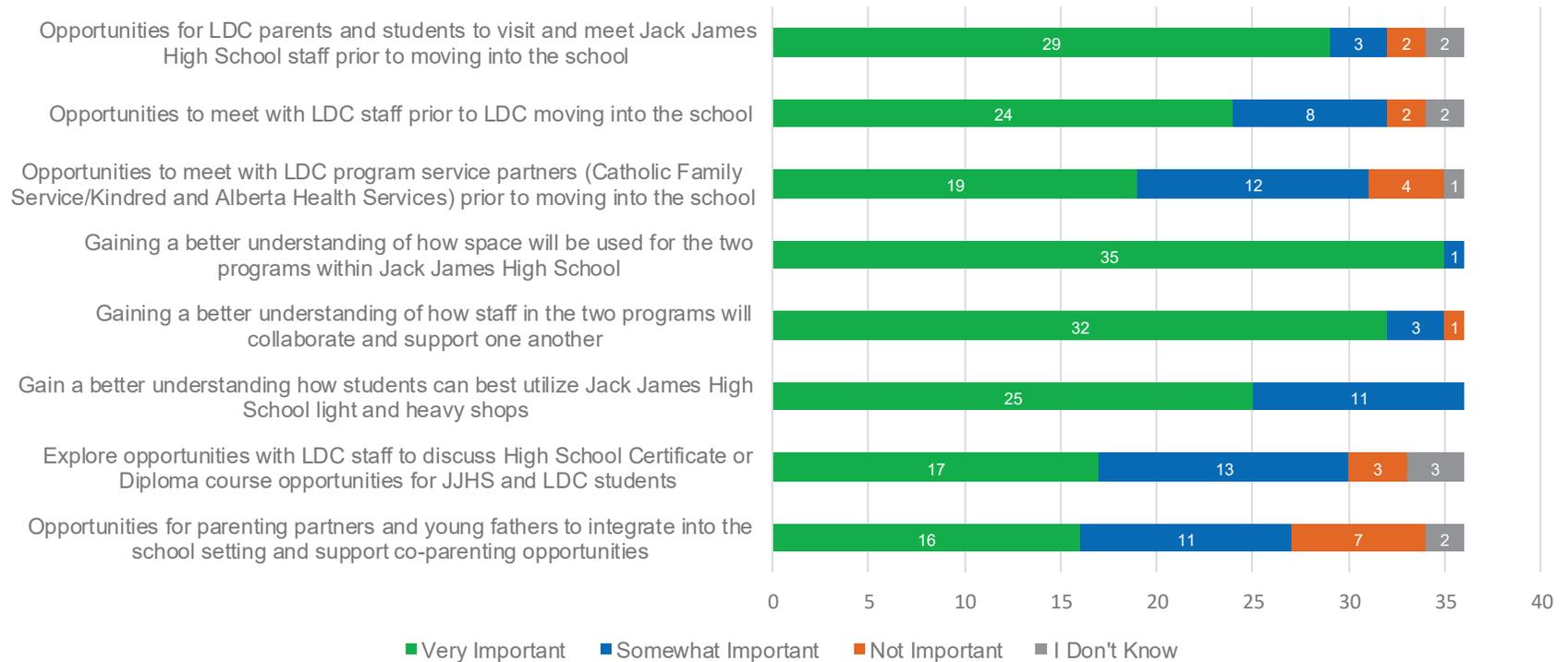
Participant Profile

Please indicate how long you have worked at Jack James High School (43 responses):



Please indicate how important the following aspects are to you in ensuring a smooth transition to a new location.

Responses: 36



If you have any additional thoughts to share about how we can provide a smooth transition for Jack James High School staff, students and families, please share them below.

Below you will find all comments provided in the survey as they were written. Comments have not been edited for spelling, grammar, sentence structure, truncation or otherwise. Comments have been edited to ensure anonymity.

- The space in Jack James is fully utilized, despite the percentage calculation presented. With the amount of space required for LDC students, it is impossible to imagine how they will fit into the school without causing congestion and issues. Jack James was recently declared a specialized setting and we have yet to see any distinction of what that means. Now a new program is coming into the school to take precedent over the current JJ student. The integration of LDC into JJ feels like it hasn't been fully thought out. Information provided in the information session felt veiled and withheld. It feels like there is a lot of information missing, or that is not being told to teachers.
- The proposed merge will not only have an impact on the entire school, but the proposed changes are discriminatory in nature. The main shop class that will be most impacted by programming and space changes is the child care program. The child care program has an average enrolment of 90 % female. These classes offer students work skills that will support them in the work force upon graduation and were set up as a way to help reduce poverty by giving students in who come from low socio-economic status the opportunity to learn hands on work experience. In fact the child care programs offers graduate of these programs a certificate that can be used in the work force. By cutting these specific programs, you are cutting programs supporting people that are already marginalized by poverty and experiencing additional oppression due to gender inequalities in our community. Furthermore by cutting these targeted programs that will affect 95% female students your actions are discriminatory in nature. We know that a wage gaps exist within our community with males making on average blank amount more than females. This school is now perpetuating this gap by providing its male students with tangible work skills and cutting the programs dominate by female students, further perpetuating the wage gap in this already low socio-economic community. This is how inequality in our community exists and is perpetuated. Changes like these, that are proposed, claiming to come from a logical angle, but in reality come from a place that women work experience and a need for her to obtain one, is not valued the same way in our society. These proposed changes reflect these biases held by CBE staff and need to be addressed. You are also contributing to the perpetuation of poverty in this low socio-economic community by taking away the only low income option for child care in the community.
- What will happen to the teachers who teach the same or similar subjects? SPACE! Is there enough space? Will JJHS lose shops? JJHS is based on TIPP - if the population of the school increases there will be an extremely negative impact on those students.
- Why aren't the Jack James Students being asked about their opinions on this scenario. An email home is not necessarily the best way to communicate home to families. Is there enough space at Jack James? Will the LDC program suffer coming to JJHS or is the plan to take over the JJHS campus completely?
- During the info session there was talk about having a separate entrance and separate classes for LDC students. While this is necessary, I feel this move will create a segregated school. The pregnant or parenting teens and the students who are not. I feel that having a segregated school will increase the stigmas that I am sure many LDC students already experience. If the well being of the students is truly a priority, the time and money would be spent to create a space for LDC students to have of their own. Putting LDC with JJHS will inevitably marginalize students who are already the most marginalized students within the CBE.



- Concerns RE: Louise Dean School Space I am worried about where the programs that Louise Dean already has would go at Jack James High School. I recognize that on paper, we are not "at capacity." In practice, we are at capacity in terms of what works for the particular students that we currently have. We have worked VERY hard to utilize the space that we do have to best serve our current students and their needs. The programs that we offer and the space that we offer those programs in were done with much thought and care to and for our students. Movement of any of these programs to make room for other programs would be a disservice to current Jack James Students. It would also be a disservice to Louise Dean students who deserve as much care and planning as our students have had in offering them a space that best suits their needs. We might be able to transform Jack James into that, but, it would be at the expense of our current students (who, I would argue have already been, before coming to us, the most underserved students in our board). This is unacceptable. Before a decision can be made, all of the cards need to be on the table. How many programs would be coming into JJHS with LDS? How many teachers, staff, and outside agency staff? Where would they be housed? How could our current programs continue with these extra people and programs? On paper, it might look like the perfect fit in terms of what our current capacity is and what it needs to be on paper. These two things may not align when put into practice. Our students are unique and the same standards, in terms of capacity cannot be used to determine their success (as can be seen by, for the most part, their lack of success in previous skills when those standards were maintained). Indigenous Education One of the reasons that JJHS was reportedly chosen is because of the excellent work that it does to support Indigenous students, families, and ways of knowing. I believe this to be true. Our staff are some of the very best in the business at connecting with students and families to ensure that our students get what they need for success. One key component of this is that we have had a staff member dedicated to this process at Jack James for the past five years. By the time Louise Dean comes to Jack James, her contract will be up and she will no longer be here. We will still do our very best to connect with Indigenous students and families and to promote and honour Indigenous ways of knowing and being at JJHS. That being said, we cannot, in good conscience invite other students into the school with the promise that they will get the same level of care that we are currently providing. We, and our students, will undoubtedly feel the loss of our Indigenous Education Strategist. It will be impossible to provide what we currently do, to even our current students, never mind to 50 to 100 more. Fathers I agree wholeheartedly that bringing fathers into the programs that Louise Dean offers is the right thing to do. That being said, there are some MAJOR factors to consider. There are sometimes restraining orders against the fathers. If LDS is put into a school that houses both male and female students, this puts those mothers and their children at risk of being in school with a potentially abusive former partner. We have also had couples with children attend our school in the past and it was very difficult for them to manage their relationship within the school (even with the Healthy Relationships program, access to Alex Heath Bus counselors, etc). Both students had their academic success jeopardized by the drama surrounding their family situations. Both were ultimately not successful in completing high school. Had they been in separate schools, this might have been avoided. If we were able to have enough staff members to support the issues that might arise out of having young mothers and fathers going to the same school, the numbers that were presented don't account for the fathers who would be attending JJHS. We would then be over capacity, which, in our particular context would be even more detrimental to student success than in a more traditional setting. Programs LDS offers some of the same programming that JJHS already offers. How would those programs be brought in without displacing our current teachers and programs?
- This is not an easily accessible location to get to with strollers and small children. What is going to be lost from Jack James- something has to give. We love having this school in our community.
- How are the interests of the Jack James students and staff being protected and prioritized in this situation?
- What impact this decision could have on already established system program. I'm looking at this from a parent, guardianship perspective of sending their child in the future to our PLP Program which has been extremely successful in giving the students the opportunity they may not have had success at a different location!

- My concern is regarding the plan for this program, and when I attended the visual meeting online on May 25th at 6:00pm it seemed evident that the 4 presenters did not care to answer all the questions that were asked. I think that they either did not answer them because they do not know the answer or they did not answer them because they knew the answer would not be well received, which leads me to believe that there is some untruths about this entire situation and that leaves me feeling uneasy and not confident. When will my questions be answered? I had 5 questions typed into the chat box yesterday for the meeting and I was not able to see any of them when I scrolled back...so were they lost somewhere? Or were they being filtered? Again, this raises some sketchy feelings around this entire process and "consideration" which leaves me feeling nauseous. Its unacceptable.
- I wrote that several comments above were not important because I believe that they are not nearly as important as us staff knowing more about what will happen with this move. I feel like the consideration will only benefit the LDC students and will NOT benefit the JJ students. More specifically, WHERE will all the students go? What will happen to the classrooms and shop classes that are currently at Jack James - surely they will be moved, collapsed, and closed to make room for the LDC students and staff. HOW WILL THAT BENEFIT our staff and students at JJ who have worked so hard to build this community? WHERE will all the staff and students and strollers and diaper bags and children and babies go at JJ?? We just dont have the space. Do the spaces not have to be licensed child care areas? If so, when will you get a program licensing officer in to the school to confirm that there is adequate space? Furthermore, when will the students at Jack James have a say in the possibility of the LDC moving to JJ. It seems that only the LDC students were able to voice their concerns...and that is extremely unfair to the students at JJ.
- Here's one. How about you give us actual, TRUTHFUL, meaningful and SPECIFIC information about how the CBE plans on transitioning the LDC into JJHS. The 'sales pitch' we received last Friday didn't tell us anything we actually need to know to be able to provide feedback regarding this move. And after the absolute joke that was our modernization a few years back, NONE OF US trust that the CBE will actually listen to us or the staff at the LDC in the first place, let alone still be around down the road to help repair all the damage to our school that will almost certainly occur when the CBE yet again puts incompetent people in charge of a project with the sole aim of ramming a square peg in a round hole. So until our school actually gets the specific details and information we need to provide meaningful feedback, we'll just assume that this will be yet another board project that will go ahead and do whatever it wants to our school, no matter the consequences or what we or the LDC staff and students have to say.
- I have major concerns about the preschool program at Jack James High School. It is my understanding that the program will be greatly affected by this change. The Jack James Preschool is an Award Winning program and just received recognition from the Minister of Child Services because of the unique program that it is. The program works so well because of the space it is in. The program facilitates high school students and preschool aged children in the community and provides a safe and caring learning environment for the families that utilize the program. Students are interested in our unique program and have come from different schools and different parts of the city just to take this course. The program works so well because of the space we have and because of the size of the classroom. The Minister of Child Services commented that our Province needs all the unique and different settings for preschool children to accommodate all of the families that require preschool for their children. What will happen to the students who are in the child care program in grade 10? Will they be able to continue with the program and get credits to graduate? What will happen to the preschool families who are relying on our preschool for their children?
- What is the impact on the existing programs at Jack James? specifically the Child Care Program? Would this program remain? What will happen to the teachers who teach similar or the same program as the teachers at Louise Deam? Will teachers with seniority "bump" teachers?
- If Jack James is to begin offering a wider range of academic courses (Which I am all for) we would need significant resources in the Science Department to offer those courses.

- I think it will be very important for funding resources to be put towards expanding Jack James High School to ensure that students from Louis Dean have adequate space for their program without taking away from important spaces that are already used for Jack James students. I also think that it is important for there to be a renewed commitment to investing in Indigenous Education at our school- as the contract for our Strategist's role ends at the end of June 2023. This role is essential to our school and needs to continue, especially considering that many of the Louis Dean students are Indigenous. If we are claiming to take Indigenous Education and Truth and Reconciliation seriously (which we should be), then we need to be committing to funding in-school positions indefinitely that are dedicated to supporting Indigenous students. There also needs to be consideration of potential increased enrolments in Louis Dean if fathers are being included in the program. This could result in a doubling of enrolments- which we would need to ensure there are enough resources provided for this.
- If a student at LDC does not have a relationship/no contact with the dad, but the dad attends/wants to attend JJHS, then what? We have current students who are dads and in no way should we not allow them to attend here. Smooth transition - will students and families have an opportunity for engagement? Clear communication about what construction will look like, who will be impacted, which programs will no longer be able to run due to loss of space. Lots of questions and how do they get asked? Does LDC want to come to JJ?
- I have been connected to Jack James through many seasons of leadership and change. We are in such a great place at present, connecting with students and offering opportunities that are empowering for these students. My concern is that LDC is the priority in this equation, and that present Jack James staff, students, and current programming will suffer to absorb and or cater this other program. In this presentation, there was no mention of what would happen to existing shops (ie) childcare, or teachers with the same shop. How are we making room for these students and staff? By pushing current staff and programs out? Have our students been asked what they would like? This doesn't feel like a good thing.
- the school has limited space. will this be an expansion of the current space. safety of little people in a school with teenagers. same opportunities for flexibility to be offered to both LDC and JJ students.
- Allow teachers with same roles in each building to meet, learn what each does and collaborate. CBE staff in charge of this change need to be upfront, honest and forthcoming about every detail. Negative as well as positive thoughts need to be allowed to be expressed with out repercussions. Teachers need to be consulted and listened to in every step. JJ has been through this whole renovation process recently and the mistakes that were made could have been avoided, and money could have been saved, if teachers had been consulted and listened to. If you are asking teachers to research or design what's best for a space/students, then time needs to be allowed for them to do so, not added on top of teaching duties. Transition needs to be mindful.
- I sincerely hope that this move in by LDC does not mean PLP will yet again be displaced. JJ is a perfect fit for the diverse learners in the PLP program, allowing for integration into shops and academics. The PLP students are primarily from the community and most can take transit (one bus). Consideration should be given to maintaining routine and stability for this population.
- Worried about space? We already have a lack of classrooms as it is and large classes. Also concerned for teachers who already teach these programs (ie foods, we already have a foods program w/ teacher)



Thank You!

- Thank you to everyone who participated in this survey. Your contributions will help support a smooth transition should the board approve moving the Louise Dean Centre to Jack James High School.

CFS EARLY PARENTHOOD AND
INFANT MENTAL HEALTH
SERVICES @ LOUISE DEAN
CENTRE
REDESIGN: FINDINGS

November 2021



Redesign work conducted with support from
Sarah Fotheringham Consulting Ltd.

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Introduction & Background

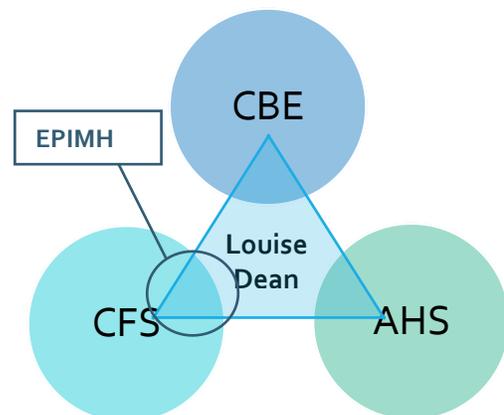
Louise Dean Centre (LDC) is a partnership between Catholic Family Service (CFS), Calgary Board of Education (CBE) and Alberta Health Services (AHS). While each partner has a unique role in the centre, LDC as a whole provides expecting and parenting teens, their children, and families with a range of services and supports spanning education, health, and emotional/social wellbeing. In recent years, CFS staff has noted several trends in their client population connected to decreased service use and program effectiveness. These trends include:

- Declining student enrollment in LDC;
- Increasing percentage of students who identify as Black, Indigenous and People of Colour (BIPOC); and
- Decreasing numbers of young parents who are meeting regularly with program social workers for mental health and wellbeing supports.

The circled area in the diagram below represents CFS Early Parent and Infant Mental Health (EPIMH) division within the LDC and is the focus of the redesign process. Here, CFS provides social/emotional Counselling and Support Services (CSS) and early childhood programming through the Learning Centre (LC). The trends previously described have prompted CFS to initiate a program redesign process in this area to first identify misalignment between CFS program strategies and the needs of their clients, and second to consider how these changes might shape how CFS designs and delivers services at the LDC.

The ultimate goal of the project is to develop high impact, effective programming by identifying the needs and wants of the LDC client population and then redesigning and adapting CFS services to reflect these needs.

This report is a summary of findings from the stakeholder engagement process conducted between June and September 2021.



Methods



Environmental Scan

A rapid environmental scan was completed in June 2021 to determine what other services are available for pregnant and parenting youth ages 13-25 in Calgary, and which of these have services to address the needs of BIPOC populations. Programs and organizations providing these services were identified by searching Google and Google Scholar. The search was conducted using various combinations of the following search terms: "pregnant youth", "parenting youth", "pregnant", "young fathers", "dad", "Indigenous youth", "Indigenous parents", "black parents", "immigrants", "school-based models", "school programs", "BIPOC", "Calgary", "Alberta", and "Canada".



Interviews & Focus Groups

Several individual interviews and focus groups were conducted with 3 stakeholder groups: clients, staff and external stakeholders. Interview questions and processes were reviewed by two BIPOC experts to ensure questions were appropriate and would capture BIPOC related experiences. A smudge and blessing were provided by a Dene Elder at the outset of 1 focus group and 1 interview. Although the interview guide for each group differed, the questions presented to each group were related to the following 3 themes:

01

Sector/service strengths

02

Sector/service challenges and gaps

03

Service recommendations/ ways forward

Clients

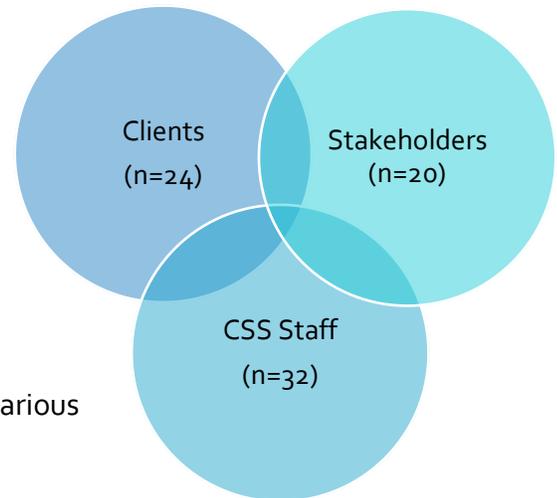
In total, 24 clients took part in an interview or focus group to provide their perspectives on the services and programs provided through the CFS EPIMH Division. 19 of these clients were current or former students of LDC: 7 currently attended LDC while the status of the 12 former students ranged from just graduated to having attended LDC in the mid-2000s. 5 of these students also identified as Indigenous and 5 identified as an immigrant or visible minority. The

other 5 client participants were fathers currently involved in the Father's Moving Forward (FMF) program. Two of these clients identified as Indigenous.

Clients were invited to participate via the LDC Facebook page and through LDC staff/client contacts. Clients received a 25\$ honorarium for individual interviews and 50\$ for focus group participation. Individual interviews lasted 15 to 45 minutes and focus groups were 2 hours in length.

Examples of questions posed to clients included:

- What did you like about the programs at LDC?
- What did you not like about the programs at LDC?
- What is missing at LDC for services or programs?
- What do you wish you could get at LDC?
- Why do you think others are not attending (explore various services components)?



Staff

32 Counselling and Support Services (CSS) and Learning Centre (LC) staff provided their input on the services they provide through the LDC through focus groups:

- 1 focus group was held with LC staff members (n=13)
- 1 focus group was conducted with staff from the Father's Moving Forward program (n=5)
- 3 focus groups were completed with an array of CSS Staff. The first focus group was held with all CSS staff (n=15), while two additional focus groups were held with the same staff members separated into teams.
- 1 focus group was held with CSS/LC leadership (n=5)
- 1 focus group was held with the LDC Principal and Assistant Principal (n=2).¹

Focus groups with staff ranged from 1-2 hours. In some cases, a staff member participated in more than one focus group due to the nature of their role.

Examples of questions posed to staff included:

- What does CFS Services at LDC do well?
- What is unique about CFS Services at LDC?
- What can be improved?
- What are the current service gaps? (incl. for BIPOC populations)
- What are ways forward for CFS Services at LDC? Your role?

¹ While the LDC Principal and Assistant Principal are CBE stakeholders, the staff interview guide was more suited to their role than the stakeholder interview guide. As such their focus group was analyzed with the other staff focus groups.

External Stakeholders

20 stakeholders from Calgary-based organizations participated in 10 interviews and focus groups. Participating agencies are outlined in the table below.

Organizations Represented by Stakeholders Interviewed	
Calgary Board of Education (CBE)	Immigrant Services Calgary
Elizabeth House	Kara Life
Highbanks Society	Families Matter
Emma's House	Terra Centre
Closer to Home	AHS Nurses
Miskanawah	The Alex
McMan (Parent-Child Assistance Program)	Calgary Pregnancy Care Centre
Family Resource Network (YWCA, Trellis)	Elbow River Healing Lodge
Luna Child Youth and Advocacy Centre	Trellis (Youth Transitioning to Adulthood)
Awo Taan	Children's Cottage

Examples of questions posed to stakeholders included:

- What is the sector serving pregnant and parenting teens good at doing?
- What can be improved in serving this population?
- What are the current service gaps in the system?
- Where are there opportunities?
- What recommendations do you have for CFS services at LDC?

Findings



Environmental Scan

11 organizations providing services to pregnant and parenting youth in Calgary were identified through the brief environmental scan. Most of the programs provided through these organizations were found to provide a variety of services, including: health, mental health support, parent education/skill development, housing supports, finance/employment, outreach (through Alberta Health Service). Moreover, most were available to any young parent (not mothers or fathers specifically), of any ethnicity.

The table below highlights the service gaps and possible opportunities for CFS revealed through the environmental scan.

Gaps		Opportunities
	Outreach	Increase outreach services and type available
	Dads	Offer comprehensive services to fathers
	Rural Programming	Consider access to services from rural communities
	Indigenous and cultural/ethnic-specific services	Design/partner with Indigenous and cultural community organizations to provide appropriate programs
		Offer language supports in programming

While outreach was provided through some organizations, such as home visitation through Family Matters, these services appeared to be provided primarily by Alberta Health Services with limited resourcing and/or age limitations. For example, Healthy Moms Healthy Babies is available for infants from age 0-6 mos.

Programming available to young dads was another gap identified in Calgary. While several programs indicated providing services to young fathers, a more in-depth search revealed most of these services were available to any parent, rather than being designed to meet the specific needs of young fathers. It was also clear that programming available to young dads was less comprehensive than what was available to young moms, focused predominantly on knowledge and skill development rather than social supports, such as financial or housing support.

Cultural or ethnic-specific programming for young parents was another apparent gap. Almost no organizations identified during the scan offered specific programming for young parents of cultural or ethnic backgrounds, or to those new to Canada. Yet in practice we know that some immigrant serving agencies do offer supports to parents.

Similarly, only one organization came up that offered Indigenous-specific services to this population, that of Métis Services through the Native Network Parent Link. However, in practice, there are more programs available for this population such as that provided through Miskanawah. These findings may be a limitation of the search terms used or could reflect the lack of information available over the internet through google. This is an important finding as many people, especially young people, use the internet to find services.

In addition to these service gaps, no programs were identified outside of Edmonton for rural Albertans. Although some organizations offered virtual programming that could be accessed by young parents living in rural communities (e.g., Family Matters), there was no available programming specifically for young rural parents.

The findings overall revealed opportunities to improve the amount and type of outreach services available to young parents, the comprehensiveness of services available to young fathers, access to programming among young Albertan parents living in rural communities, and culturally appropriate programming for young Indigenous and immigrant parents in the City of Calgary.



Interviews & Focus Groups

Findings from the interviews and focus groups are shared in three subsections: stakeholder, followed by staff and then, client findings.

Stakeholder Findings



Stakeholder findings are presented below in the following themes: sector strengths, gaps, and recommendations.

Sector Strengths

From stakeholder interviews and focus groups, 6 main sector strengths were identified:

Collaborative: Stakeholder respondents described the sector as highly collaborative in that, there are many strong networks, good relationships, and connection to families. Overall, respondents felt that those working with this population work well together.

Skilled: Respondents indicated the sector employs highly skilled staff in the areas of trauma informed care, parenting and child development.

Resourcing: Many believed the sector was very good at connecting young parents to resources such as those that provide basic needs, health supports and wraparound care. Respondents described the sector as highly responsive to client need and worked hard to connect them to needed resources.

"There's a plethora of resources, an abundance of opportunity that exists too."

Good success: Stakeholders believed when families are engaged with sector services, there is "good success." As stated above, clients are well connected to services and provided needed supports.

Reduces social isolation: When the work is successful, respondents felt the sector is good at reducing social isolation amongst young parents, particularly young moms.

Reduced barriers: Participants also indicated the sector is good at reducing barriers when families are engaged in services.

"The in-person learning is so important. This population needs that connection with others. Reducing that social isolation is key."

In general, the sector was described as highly collaborative and skilled with the ability to find and connect families to needed resources. When families are engaged, sector services can have good success reducing social isolation and increasing access to services.



Sector & Service Gaps

In addition to sector strengths, 9 key gaps were also identified by stakeholders:

Accessibility: Service accessibility was the most common gap or challenge identified by stakeholders. This theme covered many practices that limit the ability for people to access appropriate and timely care. Stakeholders discussed long waitlists for mental health care, lack of transportation to services, lack of childcare for parents while they are accessing services and having the necessary identification and formal documentation to access funding and subsidies. Further, respondents felt even though they believe the sector is highly collaborative, formalized pathways between agencies is lacking, making it hard for clients to easily connect with programming.

"The pandemic has made access to some services challenging – services that have had to go online, a lot of people don't have access to online; waitlists have skyrocketed... Food hampers are easy to access right now; it's harder to access the other stuff – school supplies, hygiene materials, clothing."

Services for certain groups: The interviews and focus groups also revealed service gaps for certain populations. Despite recognition that many fathers have high needs, they were described as having access to a limited number of specialized services and as struggling with reaching out and engaging with services. The sector was also described as lacking male role models, peer mentors and male facilitators for fatherhood programming.

Gaps in programming for young Indigenous parents were also highlighted. Indigenous stakeholders described how many Indigenous young people live with constant fear of Children's Services involvement. These young people face racism in systems such as healthcare and are over-represented in child welfare systems and child apprehensions. There are very little supports available for young Indigenous parents who have Children's Services involvement, such as navigating the system, advocacy and support in regaining custody.

According to those interviewed, immigrant and racialized clients also have unique needs that are difficult to address in the current service system. These populations tend to lack language supports in the school system and face high levels of social isolation and complex immigration issues.

"Fathers – this is a whole other conversation, it's needed. However, you're going to reach the ones that already have buy in – how to reach the ones that don't. I don't think enough professionals in this sector understand the importance of it or have the support or training to do it. Enormous stigma that is building walls – the father is part of the natural support"

Mental health: Stakeholders emphasized access to mental health as one of the biggest barriers young parents faced. Services often have long waits or are not the type of mental health support needed by a young parent. Further, some young parents have complex mental health challenges, but low access to needed mental health services.

Outreach: A need for more in-home, and outreach supports without age restrictions and other limitations were noted by stakeholders. For example, support for young parents outside the school system was described as a gap, as was supports for those in other CBE schools outside of LDC. A few participants also stated that much of the current in-home support programming was not skill-based and does not meet the needs of young parents.

Housing: Challenges of securing safe and appropriate housing for young parents was described by stakeholders as another sector gap. In addition,

income supports for these parents to maintain their housing and possessing independent living skills to succeed in independent housing were also identified as limitations.

Education: Gaps in accessing education for young parents was noted. The Catholic school division is losing resources for their Kara Life Program that provides supports to pregnant young students, CBE schools are not able to provide comparable supports to their students outside of LDC, and young parents who have aged out of the public school system at age 19 but still want to complete high school do not have access to supports. Stakeholders described this age group as needing help navigating the education system after age 19 both to obtain their high school diploma and in move on to post-secondary education.

Health: Respondents shared how many young parents are not able to access supports while accessing the health care system. Examples included having access to childcare for children while young moms are giving birth in hospital (a common experience for new Canadians with limited support systems) and having advocates for young Indigenous parents while in hospital giving birth who face racism and fear contact with Children’s Services.

Basic needs: While access to basic needs and resources was identified as a strength of the sector, stakeholders said this can still be challenging. Baby products such as diapers are very expensive, and some organizations struggle to find these products for free. In contrast, other agencies have lots of resources available; suggesting acquisition of basic needs is not consistent across the sector.

Children’s Services: While briefly described above, the theme of Children’s Services Involvement warranted its own theme. Indigenous stakeholders emphasized a gap in advocacy and support for young Indigenous moms with Children’s Services involvement. These respondents described the commonality of this situation amongst their communities and how young Indigenous moms face numerous barriers while working to get their children back in their care. For example, when young moms lose their children to this system, they also lose income benefits used to sustain stable housing required to regain their children. Concerted advocacy and support are needed to help reunite children with their mothers.

"If CFS had a family wellness worker that [could] help these mom’s reach their bottom lines, navigate the system, meet basic needs – help these moms get their children back. These moms need to show a natural support network – if there ’s a staff that could be a part of this. This is for mom’s that are being investigated or children have been apprehended. There are many young Indigenous women facing this."



Gaps in the LDC Collaborative Programming

Stakeholders also identified several service gaps specific to the LDC collaborative:

Stigma: For some stakeholders, there is a perception of the “type” of girl that goes there. Therefore, some pregnant young people do not want to attend LDC.

“Drama:” Stakeholders reported a perception of drama, bullying and cliques amongst the girls at LDC. Some also described LDC as “intimidating.”

Lack of distinction from CBE: Stakeholders explained many people view LDC as solely an educational institution with no separation between CFS and CBE. Respondents suggested CFS make its work distinct and communicate this distinction to the greater community.

Advertising/promotion: Similar to the theme of “lack of distinction”, respondents reported both staff in related organizations and young people lack unawareness about LDC. As such, some indicated LDC should consider improving promotion of the program and create clearer messaging to combat stigma and emphasize their distinction from CBE. Further, engagement through social media was emphasized as a gap.

“Being housed with CBE – perspective from women is it’s an institution, it all falls under the school, it can be incredibly intimidating and can work against relationship building. All the staff are just all the staff, there is not distinction between SWs and teachers.”

“Transportation is a big challenge – they are travelling all over the place to get appointments – often without other supports (NS supports), the more we can do to help them – just sitting with them to call the doctor can be helpful. To get them there. Accompany them, they don’t know how, and often don’t have role models for this.”

Location/transportation: The LDC location and the difficulty of transportation was raised by many stakeholders. The current location is a barrier to attendance; many young moms must commute using public transit for 1-2 hours to access the centre. Transportation to external appointments was also highlighted as a common challenge.

Restrictions: Stakeholders also noted some restrictions preventing some young parents from accessing LDC. These included limits in age in the childcare centre and exclusion of dads from the childcare centre and the LDC site due to COVID related restrictions.

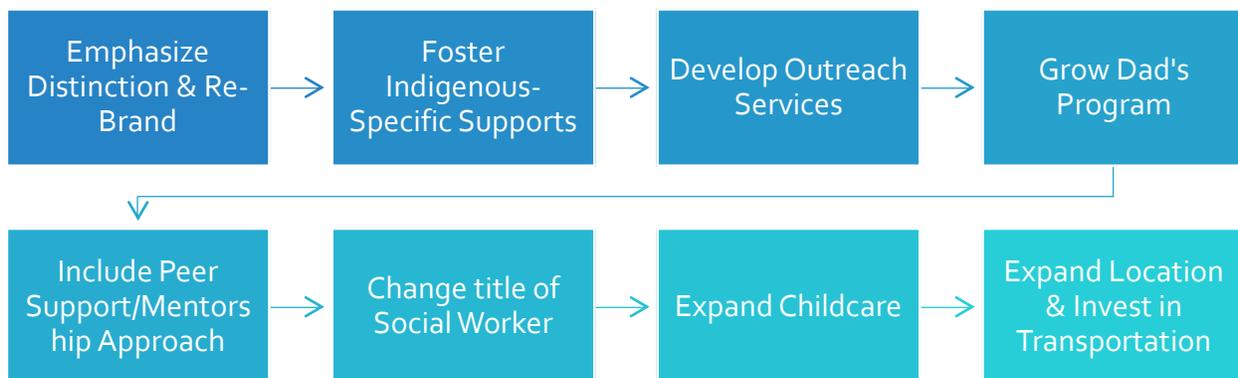
Indigenous concerns: Both Indigenous and non-Indigenous stakeholders talked about some of the language attached to LDC. This included “Catholic” in Catholic Family Service and the title of “Social Worker” (key staff members at LDC, connected to every student). One

Indigenous stakeholder with lived experience indicated many young Indigenous people don't feel safe there as there is a constant fear of child apprehension and involvement of Children's Services.

Educational model: Although interviews/focus groups did not specifically address the educational model, some stakeholders identified that the current structure (full time, on site) presents barriers to clients who might benefit from a more flexible learning environment. Having an online option for those living far away on reserve or outside of Calgary was suggested.

Stakeholder Recommendations

Qualitative analysis revealed 8 recommendation themes from stakeholder interviews and focus groups:



Emphasize distinction from CBE & rebrand: Stakeholders believed that CFS needs to distinguish itself from the CBE and “get the word out” about what its role is in LDC and the services provided. Some felt doing this would help reduce stigma related to the school.

Foster Indigenous-specific supports: Many felt CFS needed to build stronger relationships with Indigenous communities and services. One Indigenous stakeholder felt CFS should build an Indigenous community at LDC to increase sense of safety and belonging amongst Indigenous students. This Indigenous community would include access to Elders, ceremony, and Indigenous staff. Miskanawah is an Indigenous agency close in

“Having Indigenous – Blackfoot territory Elders help with the design...and having lots of ceremony and prayers for others – i.e. Bow Valley College has a room where Muslims can get ready for prayer – inclusion is really important.”

proximity to LDC, which indicated interest in partnership and offering these supports to Indigenous students. A second noteworthy area for Indigenous-specific supports was providing support, system navigation and advocacy for young Indigenous moms with Children’s Services involvement.

Develop outreach services: Stakeholders recommended CFS formalize outreach services within LDC by providing support to both students and non-students in the community and in-home. Notably, participants discussed the importance of accompanying clients to appointments – this action would reduce accessibility issues by providing transportation and an advocate in systems where clients might face judgement and/or racism. Outreach could

“For us, the date night program has been so helpful [for recruiting dads] – they are coming in as a couple and it is not a program “meant for moms”, then they see they can have other programming for them. And we have male staff, this helps connect.”

also include supporting students in both CBE and the Catholic School division who require LDC-related services.

Grow Fathers Moving Forward program: As stated previously, comprehensive and specialized services for dads was identified as a sector gap. The Fathers Moving Forward (FMF) program is one of a few of these programs available. Stakeholders acknowledged young dads are a hard group to locate and engage, yet often have high needs. Therefore, further development in this area was recommended. Suggestions for engaging this group included hosting “date nights” and targeting dads with money management, employment and/or education supports. Importantly, there is a need to break down the stigma of engaging dads in the greater sector.

“One of my favorite things to say is ‘I’m not your social worker,’ we can build much better relationships when I say ‘I’m a family support worker.’”

Include peer support/mentors in approach: Several stakeholders highlighted opportunities for peer support and mentorship with this population.

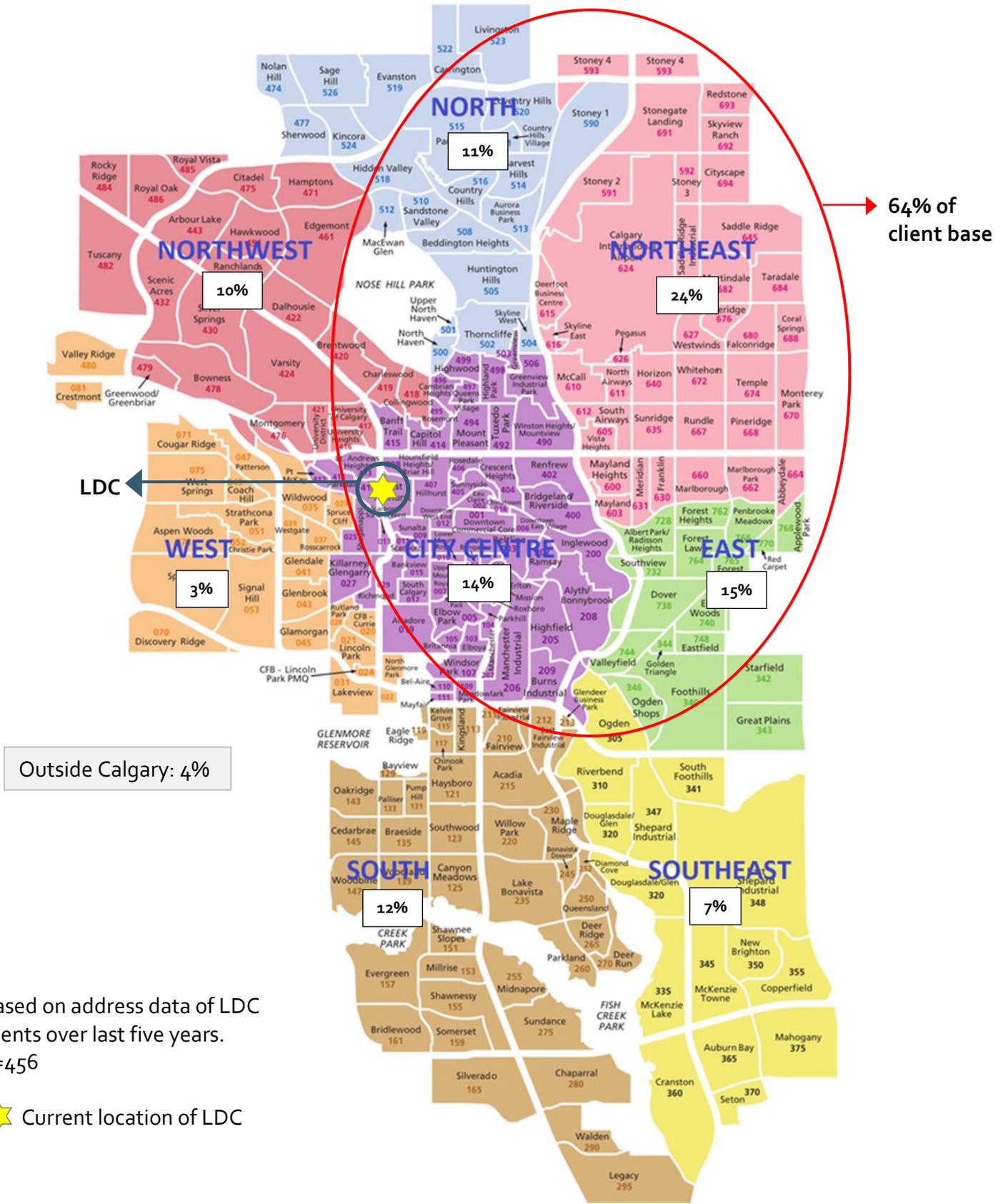
A few stakeholders shared they were young parents themselves; while some had accessed LDC and others had not, both shared an interest in “giving back” and helping support young people through early parenthood. Importantly, mentorship and peer support were emphasized by an Indigenous stakeholder as a way to build diversity and the Indigenous support system described above.

Change title of Social Worker: Participants stated the title of social worker should be changed at LDC. This change would support the calls for Truth and Reconciliation with Indigenous people and be a step towards decolonizing practices. Stakeholders discussed the advocacy, support and relationship provided by social workers as being essential, not the title which is associated with historical harm against Indigenous communities.

Expand childcare: Stakeholder thought there was opportunity for LDC to expand their childcare services to include older children, other children in the home (siblings), and children

of non-LDC students. Others suggested expanding childcare to be available to parents during evening and weekend programming outside of the regular school schedule.

Expand location & invest in transportation: Stakeholders encouraged CFS to consider changing the LDC location or expanding the LDC model to other communities to make it more accessible. Investing in transportation, such as a LDC bus or providing taxi chits as part of the school program, was also noted. A map of the city is provided below to illustrate where 456 LDC students lived while attending the school over the last 5 years. The middle and top right-hand corner combined (circled) represent 64% of LDC students.



Based on address data of LDC clients over last five years.
n=456

★ Current location of LDC

Staff Findings

This section presents the findings from staff focus groups. It opens with a summary of the strengths of CFS services at LDC followed by challenges and recommended ways forward for LDC.



Strengths of CFS Services at LDC

The following 6 themes describing strengths were identified through staff focus group analysis:

Highly trained staff: Staff reported highly trained staff to be one of the strengths of LDC, including those in the Learning Centre with strong expertise in child development and the Counselling and Social Services department. Respondents also felt the CFS staffing body works well together and is collaborative.

"Within our team itself, we have great connections with each other, we work really well together and collaborate."

Multi-disciplinary team: A second strength noted was the multidisciplinary team available at LDC. Staff felt this was a great asset as members bring a variety of differing expertise to program and the students.

Wraparound services: Similar to the multi-disciplinary team, the wraparound services offered through LDC were noted for providing extensive supports to students. Staff highlighted the onsite childcare and child development work, social work, education, and various important services, such as housing and money management support.

Education/skill: Staff felt the education and skill development provided at LDC is strong. This included professional teacher-led school classes, prenatal and parenting groups, the Learning Centre, and more.

Relationships: Staff emphasized the strength of relationship between social workers and students and the length of time these relationships last as an important strength of the LDC program. For example, social workers may work with a student for several years. Likewise, staff in the Learning Centre discussed the strong relationship between childcare staff and young parents.

"Length of time we work with students – depending on age when they start – we might work with someone for 5 years, cultivating relationships over the long term."

Client centred: A final strength reported by staff was the client-centred nature of their work. This approach centres around being flexible and responsive to each students needs and reflects

the individualized nature of LDC services. Further, supports are provided in a range of modalities, including classes and groups offered online, in person, and in the community.

"Program is flexible enough we will support students in a wide variety of areas – we will find the referral, or support needed – this makes our program successful."



LDC Challenges

Interviews and focus groups with staff also revealed several challenges in CFS service provision at LDC:

CBE and CFS have different mandates: Staff of both CFS and CBE recognized there is a difference in approach and mandate. CBE is education focused while CFS has social/emotional development priorities. At times, interviewees reported this has resulted in disconnection and communication challenges. The need to find common ground and strengthen the partnership was identified.

Limitations of school environment & CBE policies: Staff explained they faced a lack of autonomy over CFS programming due to sharing space with the CBE and falling under CBE policy. Some described this affects program decisions and has hindered best practice with clients and children. A few felt Indigenous clients face more barriers in meeting attendance requirements which in turn, impacts their ability to receive needed services from CFS.

"We are in a NW location and our name being CFS – we need something more welcoming as a name, a more central location, so people would feel more comfortable reaching out for services."

Access & visibility: Staff reported transportation for students is a huge issue as many students have to travel long distances on public transportation to access the centre. The location is not ideal for many students who live in far parts of the city. Finally, staff also added that the program needs to advertise better and have a clearer message about what LDC does and how it helps young parents.

Inclusiveness: Staff acknowledged many barriers for Indigenous students including attendance policies, title of agency, and title of social worker. Likewise, language barriers for new Canadians were also discussed as contributing to challenges with inclusiveness.

Low sense of community: Some staff felt there is a low sense of community amongst the clients. Respondents indicated that the COVID pandemic is part of it, but so is the larger school culture.

Service limitations: Several service limitations were noted by staff as important challenges. These included age limitations on education (19 yrs.), non-LDC students being unable to access services, dads and families being largely excluded, and no formal outreach program.

Internal collaboration: While also identified as a program strength, some staff felt collaboration could be improved amongst the Counselling and Social Supports and Learning Centre staff. Information sharing between these two groups was identified as an area requiring improvement, as well as clarifying roles and responsibilities. Finally, Early Childhood Educators hoped to have greater voice in LDC and CFS programming.

"Dads aren't really welcomed in the building. They are treated like they are not trusted and need to be watched to see their kid...they are escorted [through the building]."

"Have a bigger voice in the LDC community than what we have now, our [ECE] roles aren't totally understood...[we need to] embed more early childhood language into our work. We are quite social work focused as a division..."

Program development: Staff discussed several program-related challenges reflecting a need for revised program development in the areas of outreach, transition supports and Fathers Moving Forward. Extensive data collection processes, unclear program goals and client pathways were examples raised.

Staff role related: Staff agreed that the social work title is problematic for some students, especially those who identify as Indigenous. Social work staff indicated their role is blurry and lacks clear purpose and focus. The current social work role was described as too broad, impacting their ability to do the work well.



Staff Recommendations

Staff recommendations were separated into three levels. The first is organizational recommendations. These are recommendations that may affect organizational and program practice. The second is programmatic recommendations, or those involving service change or expansion. The final theme includes those that involve the staff themselves. Though separated for discussion purposes, several are relevant and overlap across the levels.

Ways Forward – Organizational Level

Partner with other agencies/CBE sites: Staff recommended expanding partnership focus with other agencies who specialize in certain services. For example, opportunities with Miskanawah, an Indigenous run agency, and Highbanks, a housing program, were identified. Staff also spoke to expanding LDC supports to other non-profits and CBE school locations.

Change/expand locations: Respondents discussed how CFS may consider expanding the programing to other locations in the city or offering services in a more centralized area where most students reside.

Expand social services from school: Staff recognize the opportunity to provide more flexible, autonomous programing outside of the CBE environment. This would allow for non-students to be offered services and to expand service delivery outside of school hours/days. Along similar lines, some wondered if education is optional for social services, should the social supports be optional for students as well?

Need financial supports not tied to school attendance: Financially, many young parents struggle. Staff explained the need to find financial supports that are separate from school attendance.

Improve diversity/inclusiveness: Staff emphasized the need to enhance services to Indigenous and immigrant students through culturally diverse staff members, volunteers, and mentors. Staff also identified partnerships, cultural and diversity training and learning about Indigenous ways of knowing as important ways to improve inclusion.

Build a stronger sense of community: Overall, staff felt efforts to build a stronger sense of community and collaboration amongst staff, partners, and students is needed.

Ways Forward – Programmatic Level

Provide services to non-students: Respondents stated CFS should expand EPIMH services to non-students of LDC. This has started informally, but formalization and expansion are needed.

Expand outreach: Staff welcomed the idea of a formalized outreach program involving home visitation and community work. Staff discussed this including parenting education and post-natal supports in home, accompanying parents to appointments, community-based childcare and supports to non-students such as dads and recent grads. Staff cautioned; further staffing resources would be needed if services were to expand.

"The ability to have non-students be clients is lacking...we need to support families in the community"

Expand childcare services: Staff of the Learning Centre described opportunities to expand childcare services in the city to include off-site support in different city locations, increase childcare hours of operation, and expanding childcare services to non-students and other families. Providing evening sessions and parenting groups run by Early Childhood Educators was also noted. Staff felt there is opportunity to leverage the expertise in the Learning Centre for other programs and supports. Much of this expansion would require childcare space outside of the CBE building, according to those interviewed.

Greater engagement with parents in Learning Centre: Closely related to the expansion of childcare is enhanced engagement with parents in the Learning Centre. Staff would like to do more collaboration work and skill development with both moms and dads, as well as increase communication and documentation practices with parents.

"Permit non-learning students to access the Learning Centre...for example, allow fathers to bring their kids to the Learning Center."

Buildup FMF program: Staff indicated the FMF program needs to be further developed and recognized the importance of this work. Time is needed to connect with dads and build relationships, but current program demands such as data collection and administration limits this ability with the current resource structure. A review of processes and a focus on building connection and community with dads was recommended. Staff thought leveraging money management and basic need provisions could be used to engage hard-to-reach dads. Others talked about needing to expand supports available to fathers over time, once connection has been made, such as education and employment supports

Involve & support fathers/support whole family: Similar to some above themes, staff noted a desire to open services of the Learning Centre to fathers and other important family members in an effort to build natural support systems for children and parents. Examples included helping young parents co-parent and working with the family system.

Centralize intake: Staff recommended that all intakes come through one area including dads, non-students, and students. Centralizing the intake process would help to align services and increase cross-referral to FMF, outreach and support services. Staff emphasized a move in this direction would require additional staff.

"Having a clear intake process for all of our programs; a centralized process. But we'd need more staff support to make this a possibility."

Peer/mentorship opportunities: Staff felt there is a lot of opportunity to expand in this area. There was success

with similar programming in the past and staff encouraged re-introducing this into LDC programming.

Build community and connection: Staff believed there is opportunity to build the sense of community and connection between students. This could include peer mentorship or “buddy” programs in LDC. Staff also expressed a desire to hold fun activities that foster relationships amongst students.

Program development: Staff want a clear purpose for their work at LDC, formalized and standardized processes, and greater role clarity to help with service provision.

Ways Forward – Staff Level

New SW title, clearer role: Staff recognize the need to change the social work title and want to have a more focused and clearer role.

Specialize and separate social work roles: Staff discussed possibilities for the social work group. One idea was to have two separate social work teams: one would work with students in the school and the second would be an outreach team working with young parents in community. Another thought was for CFS to develop a resource worker role to take over the resourcing activities that are time consuming for social workers, such as food bank referrals, going to the bank with clients, setting up IDs, etc.

All students have a “key worker:” CSS staff felt that all students should have a “key worker” upon starting school at LDC. The suggestion that social supports could be optional for students was not supported by staff. Respondents explained that students have many needs and complexities requiring advocacy, resources and supports. Setting up this relationship at the outset of school is important as establishing a trusting relationship takes time.

Client Findings

This section presents the findings from the interviews and focus groups with clients. It opens with a summary of the strengths of LDC followed by the challenges. The section closes with recommendations for consideration.



Strengths of CFS at LDC

Clients noted 7 key strengths of the LDC program: support, wraparound services, access to community resources, education, and financial support.

Invaluable support: Several clients identified the support they received at LDC as an important program strength. For many, this support was the reason they completed school, stating “I couldn’t have gone through

“Without [CFS] I would not be where I’m at today – the tools, supports they gave me, I still use them today. They supported me then and afterwards.” (Student)

school without them.” The support was described as non-judgmental and compassionate, often lasting many years. For most, this support came from their social worker, while a few also noted their childcare worker in the LC as a key support person. Others talked about their teachers and their peer networks as sources of support. Students described the importance of these relationships in their educational journey having someone to talk to, and “helping them with their problems.” Dads likewise appreciated the 1:1 counselling they received through FMF, reporting they felt heard and understood.

Wraparound services: A second strength identified was access to a wide range of supports within LDC. Students talked about how having access to social work, mental health, education, and health care in one place was an important part of their success in the program.

“Louise Dean offered so much more than any other high school out there or any agency – they had everything in one building.” (Student)

Connection to community resources: Clients reported connection to community resources as a program strength. Students discussed how they were supported in identifying and accessing needed resources such as food, baby supplies, financial assistance, and housing. Dads also commented on how they were connected to needed resources though FMF.

Education & skills: Education and skill development was another strength emphasized. Clients explained they received a lot of education and skill-based knowledge in the program. The school education was part of this as was other educational components such as life skills, prenatal and parenting classes, and teachings on child development. Dads highlighted parenting education and money management skills.

“Money management – I went twice – they let me take it twice to do the savings part – this was my favourite because it did something for me – it allowed me to go back to school and buy supplies – something feasible.” (Dad)

Financial supports: The financial assistance provided through LDC was essential according to students interviewed. Several indicated they would not have been able to go to school within the financial support they received for rent and food. Others identified scholarships they received after graduating as the reason they were able to continue with school. Money management

support was also described by students and dads as an important offering. Dads also emphasized free access to counselling.

On-site childcare: Many students indicated the access to onsite childcare was a big reason they decided to attend LDC. Some explained having their children onsite helped them with their anxiety about who would be caring for their children as they were able to build relationships with the LC staff and check in on their children regularly. Students talked about

"The day care – taught me things that I can do with my son. When I first had my baby, I had trouble bathing him, one of the women at the day care, offered me techniques on how to bathe my child properly, [staff] helped me with certain things, how to change diapers, they were like me rock when my mom wasn't around." (Student)

the ease of breast feeding while in school and the education and support received from the childcare staff.

Community & Belonging: Clients talked about their supportive peer groups, the fun events and recreational activities that were held to foster these relationships and their overall sense of belonging.



Barriers and Challenges

Clients also identified several barriers and challenges related to CFS at LDC:

Transportation & location: The issue of transportation was raised by both students of LDC and dads as a central challenge. Many described the challenges with public transit, including length of time to travel to the location, stigma towards young moms on transit, and limits to the number of strollers allowed on buses.

Aging out: Several students talked about aging out of the public school system at 19 and being unable to continue accessing LDC for education and supports. Some discussed the struggles they faced and the limited available supports once they turned this age.

Limitations to childcare: Clients also reported limitations to childcare as a notable challenge. For some students, their children aged out of the onsite childcare and had to be moved off-site. Students described this as incredibly stressful and disruptive to both themselves and their children. Other related comments included the need for childcare over the summer and not enough communication between moms and childcare workers. Dads also noted childcare was not available for them.

"If you didn't do summer school there was no daycare for your child. If wanted to work would have to find other daycare for the summer and then return in September." (Student)

Exclusion of dads: Clients reported dads are largely excluded from CFS services. Several indicated more supports are needed for dads, such as parenting, and child development supports. Students cautioned against full integration of dads into LDC as they were concerned about the extra "drama" it would elicit amongst students. Having specialized and specific

services for dads, rather than integrated into the moms programming was emphasized. Dads discussed their limited support networks and the need for them to connect to services as co-parents.

Tension between students: Students emphasized “drama” and tension between students while in LDC as a difficult challenge. Some explained this made their school experience difficult and at times felt unsafe. “Bullying,” “cliques” and a “hierarchy” of students exists, according to students, making it difficult to feel included.

“The conflict in the school – an all-girls school, I struggled a lot there with bullying and drama, it affected my mental health and education. And when I did go to the staff – it got brushed off.”
(Student)

Language & cultural barriers: Clients reported language and cultural barriers as a program challenge. For those that do not speak English as their first language, language supports were noted as lacking. Cultural supports for those who identify as Indigenous or other ethno-cultural communities were also identified as a gap. One student stated LDC staff do not reflect the diversity of the student population.

“I don’t feel like I culturally fit in, I feel like I am trying to fit in. I am trying to ask them to help me connect to my culture – I am native, I have asked them, but all they can do right now is they give me resources – websites, phone numbers... I feel culturally not connected.” (Dad)

Social Worker title: Several clients shared they did not like the title of “social worker” and found this frightening. They explained social workers are associated with Children’s Services who apprehend children. Having a “social worker” assigned was uncomfortable for several. Indigenous respondents emphasized the fear associated with this title and the history of social services in the lives of Indigenous peoples.

Transitioning out: The transition out of LDC was difficult for many students. Several shared how it was a hard adjustment and they “felt lost.” Students stated they felt cut-off from services and had difficulty figuring out what to do next. For those who wanted to pursue post-secondary education, they struggled with navigating this system and finding financial support. Related to this theme, students stated there is currently no career planning or other forms of support at LDC to help prepare them for their transition.



Financial assistance: Students identified limited financial assistance outside of the school program as a barrier. Current funding is tied to their school attendance. Some worry when they miss classes, they will lose their funding.

Client Recommendations

"If they could do multiple different locations in the city – or maybe if they offered an online version of doing your schooling part, but you could still meet with your social worker." (Student)

Clients made several recommendations to improve CFS services at LDC:

Increase access: Clients emphasized the need to improve access to LDC. Recommendations for improving access also included adding transportation supports, developing on-line support and education options, and providing additional community supports.

Extend support: Clients recommended extending support to those who are 19 and have aged out of the public school system, those who have transitioned out of LDC, non-students, dads, and extended family. Expanding childcare to these populations as well as adding peer support to current programming was also discussed.

Build community/leadership skills: Students felt that more intention is needed to help girls build a sense of community. Students emphasized the need to add team building, peer support models, events, communication, conflict resolution and leadership skills to current programming. Other ideas included having a "buddy system" for current students and a "welcoming committee" for new students. Dads also emphasized the desire to have a community.

Incorporate peer support: Clients discussed the need to incorporate peer mentorship support at LDC and FMF. Several of those interviewed who were former clients shared they had an interest "in giving back" and helping other moms and dads through their young parenting journey. Some former students were also part of a peer-support group they found to be helpful and recommended bringing it back to LDC. Former Indigenous students felt that a peer model for current Indigenous students could be used to strengthen diversity and Indigenous worldview in LDC.

"I think they should bring back peer-support. It was a small group of girls, it was a good tight community, you could talk about whatever, it was peer run...we talked about this and that. It was good because...we all...it was about empathy too – this is important to our school. This nurtures the empathy we need in our school."
(Student)

Expand outreach: Expanding outreach support was another recommendation made by clients. Some felt some young moms would welcome the opportunity to receive support in

their community or home, especially if they are not involved in the school portion of LDC. Accompanying clients to appointments, supporting them in accessing community resources and acting as an advocate for Indigenous clients involved in the Children's Service system were some of the ways clients identified outreach could expand.

Expand dad's program: Several clients discussed expanding the FMF program for dads. While students emphasized dads should not be fully integrated into the school, they did see value in providing supports to dads. Some felt this could occur in the form of outreach, co-parenting/parenting groups, and/or child-development education. Dads expressed wanting life skills, employment, and education support like that provided to moms, as well as co-parenting and couple's therapy.

"A life skills group – like how to apply for jobs – this would be beyond money management – learning about adult life, navigating adult life – more focused life skills, what is healthy food, how to buy it, how do we job search, do taxes, adult literacy." (Dad)

Add educational supports: Several additional education supports were suggested by students. Former students advocated for adding higher level course options to LDC as several were faced with having to upgrade after LDC to get into post-secondary institutions. Others stated more activities were needed to help build a sense of community. Supports after LDC transition and help with post-secondary navigation were also noted.

Staffing: Clients made several staff-related recommendations such as increasing the number of staff, diversifying the LDC staffing body and changing the title of "social worker" to "key worker" or "community resource worker."

"More education – around Indigenous people, colonization – its really important with the new upcoming generations. For mothers to education their kids on the effects of colonization." (Student)

Develop culturally appropriate programming:

According to clients interviewed, LDC needs to develop more culturally appropriate programming. Indigenous clients recommended hosting Indigenous events that promote and educate about Indigenous world views. Programming should also include traditional teachings and access to ceremony and Elders. For those who speak English as a second language, it was suggested LDC provide access to translation services and have staff and volunteers that are visible minorities.

Formalize transition supports: Clients recommended formalizing transition supports so they are standard practice and consistent for all students. Ideas included having transition plans for all students and talking about transitioning long before they graduate. They also added providing support

with post-secondary navigation, finding financial assistance, establishing healthy relationships and overall transitioning to independence, were important considerations.

Enhance Learning Centre: Students stated wanting more involvement in the LC, more time with the childcare staff and greater communication (e.g., daily updates). Others suggested removing the age limit on daycare, offer daycare outside of school hours and allowing dads access and involvement where appropriate.

Increase financial assistance: An increase in financial assistance options was also noted by clients. Many struggled with poverty and meeting their basic needs. Having funding that is only tied to education created challenges for some.

Summary of Recommendations

There were many similarities amongst the three stakeholder groups in terms of service strengths, challenges, and recommendations. The findings across these three groups have been summarized into two sections that follow. First are those that may be more short term and easier to execute. The second group are those that require much more thought, planning and strategy, and may require several years to develop.



Short Term, Easy Wins

There are 9 short term recommendations for CFS to consider in its redesign as illustrated below.



- 1. Develop clear purpose & program design:** Findings from this report support the need for program redesign. It is recommended CFS continue with this process and develop clear goals and purpose for the CFS component of LDC. From there, a program design process that includes a client pathway, logic model and outcome measurement will create a cohesive and effective program.
- 2. Change the title of social worker & clarify role:** It is recommended CFS change the title of “social worker” in LDC to “support worker” or “key worker” or similar. Scope this role to be more focused with clear goals and objectives. Create clear job descriptions for each member of the CSS team.

- 3. Centralize intake process:** CFS may want to consider centralizing the intake process to funnel all clients through one area, including LDC students, community-based clients, and dads. Leadership might reflect on whether this change would help integrate services and increase internal referrals. Additional thought to staffing resources is needed if intake centralization is decided.
- 4. Expand and formalize outreach:** Some outreach is occurring but is informal and staff have expressed its adding to an already full workload. It is recommended leadership expand and formalize outreach services to pregnant and parenting young people and consider adding additional resources. One option is to develop a separate outreach team. Part of this role could be to support this population in other areas of the city such as schools and other non-profits, help with client transportation to appointments, act as an advocate and provide public education on LDC and CFS services.
- 5. Expand and formalize transitioning work:** Transition supports are currently available, but findings from this report suggests the processes are not formalized nor are activities standardized. Leadership may want to consider expanding the scope of transition supports available to include focal areas such as post-secondary navigation, healthy relationships, emotional wellbeing, employment, and independence skills. Formal program design for transitioning work is recommended.
- 6. Develop peer support and build community:** Clients and staff gave many ideas for developing peer support and a sense of community. LDC had a successful peer support program in the past according to staff and former students. It is recommended leadership re-visit what that program looked like historically and consider its potential fit into current practice and resource availability. Closely related is building a strong community. Intentional work is needed in this area and should be reflected in the program re-design.
- 7. Strengthen FMF:** There is much opportunity for the FMF program. While interviewees noted difficulties in connecting with dads, there has also been a history of program disruption making it difficult to build a sustainable program. It is recommended that FMF use this re-design as an opportunity to build a strong and sustainable program through a phased process with attention first on building a community of dads. A review of data collection processes with the intention of developing a more concise and effective approach is also strongly suggested. Once a community has started to develop, more formalized programming can then be added such as education and employment supports. Also of note, is the lack of men in this field and high turnover of coordinators. Leadership may want to consider a partnership with Family Matters that looks to build the capacity in this field by including peer-support, practicum students and mentoring male professionals as examples.
- 8. Formalize partnership with Miskanawah:** Miskanawah has indicated interest in supporting the work of LDC and the Indigenous clients that access these services. Miskanawah is located nearby and is an Indigenous-run agency with many resources for

Indigenous cultural activities and teachings. It is suggested leadership explore a reciprocal partnership with this agency to expand supports for Indigenous clients.

- 9. Enhance Learning Centre practice with parents:** Both LC staff and clients have expressed a desire to heighten communication and collaboration with each other. LC leadership has begun developing this. Program design would help formalize this and ensure clarity for staff.



Longer Term, Requires Thought

The following recommendations are those that will require careful thought and planning by CFS leadership as they have the potential to impact strategic planning and agency investment. These are also activities that will likely take careful execution and require time.

1. Transportation supports investment	2. Change/expand location	3. New autonomous space for CFS
4. Promotion and messaging about program	5. Integrate and build Indigenous programming & community	6. Whole family supports
7. Expanding childcare to more availability and locations	8. Increased financial supports for young parents	9. Explore alternative partnership models

- 1. Transportation support investment:** Transportation was a theme identified by all three stakeholder groups as a major barrier for students. It is recommended that CFS leadership consider how LDC clients can be better supported with transportation, such as through a taxi program or LDC bus.
- 2. Change/expand location:** Changing or expanding the LDC location was another theme identified by all stakeholders and closely related to transportation challenges. CFS leadership may consider moving locations, though the proximity of other social organizations important to LDC students such as Highbanks (housing) and Miskanawah (Indigenous agency), are important factors. Expanding locations is another option. Many students come from Northeast Calgary; therefore, leadership may want to consider that area for future program development.

- 3. New autonomous space for CFS:** Through this process, staff have revealed their challenges with housing CFS programs in a CBE space. There are many CBE rules and regulations that impact current programs and restrict future program development, such as providing services to dads and expanding childcare to non-students. These findings suggest leadership evaluate the opportunities for autonomous and separate, CFS-run space near the LDC building.
- 4. Promotion and messaging about programing:** All stakeholder groups identified misinformation or stigma about LDC, confusion about the difference between CFS and CBE, or that some in the Calgary community (professionals and young people) are unaware of the program. This finding presents an opportunity for CFS leadership to asses a re-branding and promotion strategy with the aim of increasing awareness and clarity of CFS services within LDC and to increase referral.
- 5. Integrate and build Indigenous programing & community:** Through this work, a clear need for enhance supports for Indigenous young parents was revealed. Several ideas were put forth such as building relationships with Indigenous organizations and communities, hiring Indigenous staff, and creating space for Indigenous ceremony and teachers in programming. These actions are part of a larger needed organizational shift where practices of decolonization and reconciliation with Indigenous peoples are required. It is recommended CFS leadership engage with Indigenous consultation to learn how to move this work forward respectfully and appropriately on a larger scale.
- 6. Add whole family supports:** Family counselling has been identified from various stakeholders as a gap in current LDC services. CFS may consider whether family counselling fits within the larger agency vision.
- 7. Expanding childcare:** Based on the findings in this report, it is recommended CFS leadership consider childcare service expansion. Currently, the Learning Centre is limited in who it can provide services to and when due to being housed in a CBE building. Expanding the services of the Learning Centre would involve seeking off-site space so that programing could be extended to non-students of LDC, outside of school hours. This change would allow for program growth and leverage the expertise of child development available.
- 8. Increased financial supports:** All stakeholder groups discussed the challenges of low-income common amongst this population. CFS leadership may consider determining whether there are additional financial resources that can be offered in the form of a CFS fund or similar. This would allow non-students and dads access to needed assistance.
- 9. Explore alternative partnership models:** This work revealed limitations to the current partnership model provided at the LDC. It is suggested CFS leadership discuss the current educational model with CBE leadership and explore other opportunities such as online or blended learning, offering higher-level course work, extracurricular credit and adding additional locations.

Appendix A: Interview Tools

Staff Interview Guide

Counselling & Social Supports Staff Questions

1. Take a minute and think about one or two families/youth that have attended LDC.
 - a. What were their biggest challenges?
 - b. For those who were successful with completing school, what helped them succeed?

2. From your perspective, what does the LDC do best?

Probes: What makes LDC unique?
What is working well?

3. From your perspective, what is unique about LDC's counselling and social support services?

Probes: What do you do best?
What is working well?

4. What can be improved about the counselling and social support services?

Probes: For BIPOC families?
What have you noticed doesn't work?
What challenges do you face?

5. Where are there gaps in services?

Probes: What do you wish you could do/provide through your program?
What is missing from your program?
What is it that pregnant and parenting teens need, that you don't offer?

6. What opportunities are there for the counselling and social support services to grow or change?

7. Anything else you'd like to share?

Learning Centre Staff Questions

1. Take a minute and think about one or two families/youth that have attended LDC and used the child learning centre.
 - a. What were their biggest challenges?
 - b. For those who were successful with completing school, what helped them succeed?

2. From your perspective, what is it that the Learning Centre does best?

Probes: What makes the learning centre unique?
What is working well?

3. What can be improved about your services?

Probes: For BIPOC families?
What have you noticed doesn't work?
What challenges do you face?

4. Where are there gaps in services?

Probes: What do you wish you could do/provide at the learning centre?
What is missing from your services?
What is it that infants/children and their moms need, that you don't offer?

5. What opportunities are there for the learning centre to grow or change?

6. Anything else you'd like to share?

Client Interview Guide

Let's get warmed up:

1. How long have you been (or were you) at the Louise Dean Centre?

These next questions are about what you liked or disliked about LDC. When we are talking about the Louise Dean Centre, we are talking about all the services there including the school, teachers, the social workers, the dieticians, early childhood educators, financial supports and housing.

2. Let's think back to before you came to LDC...
 - a. Why did you choose to come to LDC?
 - b. What did you hope to get from LDC? Were there particular things you were hoping to get?
3. What were your favorite things about LDC?
Probes: Who were the most helpful people that you worked with?
What were the most helpful things that you did?
4. What were the hardest parts about LDC?
Probes: What did you like least?
What did you dislike?
Was there anything you didn't want to do but afterwards, you were glad you did?

Now, I'd like to ask some specific questions about services:

5. If you remember, when you first came to LDC, you were assigned a social worker.
 - a. Did you like being assigned a social worker? What did you think about this?
 - b. What kinds of things did you do with her?
 - c. What was the relationship like?
 - d. Do you feel that having a social worker helped you? Why/why not?
6. Let's talk about the Learning Centre. Did you have your child(ren) in this program?
 - a. What was your favorite part about the learning centre?
 - b. What did you like least?
7. (If not yet discussed, ask about specific services such as financial management, dieticians, housing supports, parental coach) <could do hands up>?

8. Were there things that you needed help with that were not met by the services at LDC?
Probes: What services do you wish LDC provided?
Outreach?
Flexible education schedules
Different location?
9. What about after leaving/graduating from LDC, what did you need/want after you left LDC?
Probes: Did you access ongoing services after you left? Why/why not?
Did you contact the social worker after you left? Why/why not?
10. Why do you think some young people don't come to LDC?
Probe: What stops them?
11. We've been talking a lot about moms. What do you think dads need for services?
Probe: How could LDC support dads better?

Now, let's talk about diversity and inclusion.

12. Did you feel like you belonged? How could you tell? What did the staff do to make that happen?
13. Were there ever times where you felt like the staff didn't understand you? Or judged you?
 - a. Your children?
14. What advice do you have for staff when they are working with pregnant young women are from a different cultural background? How can they be most effective?

Closing

15. Is there anything more you'd like to say about LDC services?

External Stakeholder Interview Guide

1. Please tell me about your work with pregnant and parenting teens.
 - a. What services/supports do you provide?
2. As a service system, what are you good at in serving young parents and their infant children?
3. As a service system for young parents and their infant children what can be improved (what isn't working)?
Probes: What have you noticed doesn't work?
4. Where are the current gaps in serving young parents and their infant children in Calgary?

Probes: What do you wish was available for this population?
What is missing from the service system?
For BIPOC families?
Dads?
5. What are the opportunities available for improvement/growth in serving young parents and their infant children?
6. What challenges or barriers does this population face?
7. What are some of the possible solutions to these challenges or barriers?
8. There are several factors associated with teenage motherhood. Some of these are academic problems and high-school dropout, negative peer associations, low educational/career expectations, family dysfunction and limited economic opportunities.
 - a. Hearing this, do you think there is any prevention opportunities within the service response?
 - b. What are your thoughts/ideas?
9. Anything else you'd like to share?

LDC Student Concerns Gathered at School May – June 2022 and Answers Shared at In-Person Session June 7, 2022

As we start this conversation, we should note the effort the students put into identifying the positive outcomes of this potential move.

Category of Concern	Concern	Response
Safety	Potential for violence amongst students puts children at risk	In the past 20+ years of the JJHS preschool program there has never been an issue where a toddlers safety has been put at risk due to the high school students.
	How will you ensure the safety of all students if it's not a locked down building?	Staff in the office of JJHS are keenly aware of the students within the building as it is a small high school. Staff will continue to manage and mitigate people coming into the building through the main doors. LDC students will have access to an alternate entry.
	Safety of the area	<p><u>Forest Lawn Revitalization Program</u> - Forest Lawn is a community on the rise, the City of Calgary, Alberta Health Services, and other partners have poured a significant amount of resources into the redevelopment of the area. In the immediate Jack James High School Area is an Alberta Health Services Clinic, where Dr. Diane practices. In addition the community houses a recently renovated public library, with child-friendly activities and access to the East Calgary Health Centre.</p> <p>The ability to involve fathers into the Louise Dean Centre model will allow for preventative parenting and mental health supports for parenting partners. This can act as a preventative method to reduce intimate partner violence as well as strengthening co-parenting skills that allow for increased safety for the children and partners in their home environments.</p>

Category of Concern	Concern	Response
Judgement	Higher risk of bullying for LDC if JJ don't empathize/Peer conflict with JJHS students	<p>Many JJHS students come from a variety of backgrounds and experiences from their previous schools. The strength of JJHS, and why it supports student success is that students do not feel judged for their different life situations. As a school community, JJHS students are wonderfully accepting of each student uniqueness, and this is seen as a strength within the school. As a staff, the JJHS actively promote each student and their social, emotional, and academic journey as a success, and something that is highly individualized. JJHS staff are masterful at create the conditions for students to celebrate and lift one another up during times of struggle.</p> <p>The ability of Kindred to possibly expand counselling and skill-building for students within Jack James will continue to enhance JJ's priority to create environments that are caring, empathetic and embrace diversity.</p>
	<p>Having teen moms with JJHS may lead to JJHS students wanting to have kids, or minimize the difficulties of being a teen mom.</p> <p>Are we, the LDC students able to offer help to JJHS students about the reality of teen pregnancy?</p>	<p>This is an old stereotype that does not factor in each individuals ability to make decisions that best meet their needs and their personal hopes, dreams, and goals. The flip of this adage is that other students will see how hard teen moms need to work to successfully support themselves and their families. JJHS staff and admin do not see this as an issue as they currently work with students through a variety of challenges.</p> <p>Additionally, programming and services from Louise Dean that may be accessible to Jack James students will help with resiliency and confidence building that would decrease risk factor associated with teen pregnancy.</p> <p>Yes. This would be an amazing leadership opportunity around student voice, agency and advocacy and an opportunity for JJHS students to empathize in a different way. We see these opportunities building out alongside the LDC, JJHS and Kindred staff when and where appropriate.</p>
	Empowering women may not be as much of a conversation in classes.	<p>Continued support from LDC staff, Kindred and AHS will be maintained in this plan. Student voice will continue to be part of the LDC program.</p> <p>JJHS has a number of specific programs, including women in trades. All these programs focus on empowering women to be strong, successful, and leaders within the community.</p>
	Safety for students with pregnancy/parenting body changes?	LDC students would be provided with sheltered spaces based on their individual and health needs. It should also be noted that a strength of the JJHS students is the manner in which they accept each other for their

		uniqueness. Generally, as a school community, these differences are celebrated and protected. Additionally, Kindred will continue to support LDC students if issues should arise.
	Gossip/Judgement from JJHS students	Conversations between LDC, JJHS and Kindred and AHS staff will be ongoing to ensure and maintain the safety and security of all students including LDC students.

Category of Concern	Concern	Response
Transportation	Too close to other major HS Transit will be busy	In keeping with our flexible programming for LDC and JJHS students, modified times/schedules can be created to support those students who may not be able to travel to JJHS at busy CTS ridership times.
	Could we have a LDC bus to get us to the CT station?	LDC has worked alongside CTS around ensuring there is room for strollers. LDC and CTS have worked closed to establish a bussing system that works well. This will continue as LDC moves to JJHS. Just as now, students can continue to arrive at school via transit, uber, private vehicle, c-train or taxi. JJHS is in closer proximity to students who currently attend LDC.

Category of Concern	Concern	Response
Childcare	Maybe babies overwhelmed with lots of people	JJHS currently houses an award winning preschool program that has supported young toddlers and their families in the area for over 20 years. Little ones have been an integral part of the program of JJHS, and are a source of pride for students and staff. JJHS students are accustomed to being respectful to the toddlers and infants through program. While the make of the JJHS preschool program may change, having little ones in the building would not be something new. The current location of the preschool, as well as the proposed location of a infant space would be outside of the high traffic spaces of the school. Currently this is not an issue for the current preschool students.
	Drugs/alcohol/swearing/smoking near the babies	This is not currently an issue with the award winning preschool program at JJHS. JJHS students are generally very respectful around the young

		toddlers, and understand that these toddlers see them as role models. The preschool actually helps create the conditions for older HS students to have a reason to model good behaviour. JJHS is no different from any other high school in that there is a zero tolerance policy of alcohol and drugs on campus. School administration and the school SRO actively ensure actively support all students within the JJHS community.
	<p>Having other students in day care may break some boundaries (taking pictures of kids, not clean, students who aren't a part of day care program coming in)?</p> <p>Will you be able to ensure nobody has access to our children unless they are daycare staff or the parent?</p>	<p>Adult childcare, provided through Kindred, would continue to monitor and provide care for children of LDC students.</p> <p>Yes, adult childcare, provided through Kindred, would continue to monitor and provide care for children of LDC students.</p>
	Will other JJHS students interact with my child?	No

Category of Concern	Concern	Response
Course Offerings	Teachers may not be as flexible as they are at LDC	<p>LDC students will continue to be supported by teachers from the LDC program.</p> <p>A key strength of the JJHS staff mirror many of the same as the LDC team, namely the ability to provide programming and learning based on student readiness and current life situation. JJHS was one of the first high schools to offer credit recovery, self-paced learning, and extended semesters. These high school success strategies have a long history in the building, and all staff are well versed in how to best support students.</p>
	Other classes might be offered only at Forest lawn or through CBE Learn/Bigger classes with less 1:1 support/Some classes may only be at FLHS	The proposed plan is that all LDC students will be able to complete their high school courses, including 30/30-1/30-2 at JJHS using the same approach to what you currently use. The increased number of teachers connected to your program from JJHS will further support in resource completion, course offerings, and assessment. Students whose individual

		<p>journey allows for courses either virtually or at other sites could be explored. We understand that LDC students need to stay close to their infants/toddlers, and their accompanying supports.</p> <p>Just like some courses are currently offered by CBE-Learn, this will continue when and where necessary, relevant and available.</p>
	No Cosmo with apprentice	While JJHS currently has no Cosmo, we could explore, based on individual student life situation, alternative delivery methods.
	How many teen moms play sports?	While sports may not be accessible to some teen moms, there are other extra-curricular offerings within JJHS you can participate.

Category of Concern	Concern	Response
Transition Planning	Are we going to have a safe space to talk and socialize with LDC students without JJHS students?	As the transition from LDC to JJHS happens, we will work alongside the staff at JJHS to ensure your concerns around personalized and individualized learning are brought forward. We are aware of what makes LDC a supportive program. Those pieces will not be lost. Questions around space, entrances, conversations around empowering women, mental health related conversations, concerns around comfort level and body awareness are considerations that will be maintained in this recommendation.
	Relationship with teachers	The plan is to support students through a move alongside existing LDC, Kindred and AHS staff. Students will continue to be supported by teachers they know while being provided with an opportunity to develop additional supportive relationships when ready.
	Could affect mental health of LDC students.	Part of the personalized transition plan. Kindred will be part of these conversations and process. Dr Nadia is working on designing a mental health course. Dr. Nadia is also aware of the possible move and will be ready to support students as she currently does at LDC. Dr. Nadia will also be transitioning and caring for students and children at JJHS.
	Comfort -Uncomfortable being pregnant in a big program -Potentially could use space for open discussion about pregnancy topics	LDC staff will work alongside Kindred and AHS staff to support a comprehensive transition plan that details sheltered and dedicated spaces for LDC students. Kindred/AHS will continue to offer spaces for counselling and support in navigating parenting and co-parenting opportunities as needed and required by LDC students. The current services offered by Kindred and AHS will remain for LDC students at

	-Other students may not empathize	JJHS. Staff from LDC, Kindred and AHS will work together just as they do now to support LDC students. Specifically, Kindred has noted the following as opportunities as well continuation of supports <ul style="list-style-type: none"> • Kindred and CBE sees improved accessibility (location), enhanced learning opportunities, and availability of more support to Indigenous and English Language Learners as the primary benefits to our participants. • In particular, Kindred and CBE recognize a unique and exciting opportunity to provide more/better services to young fathers. Kindred recognizes serving fathers as a critical strategy for preventing and addressing Intimate Partner Violence (IPV), which young parents are at a much higher risk of experiencing.
	JJHS is a bigger school	While JJHS is a bigger school, LDC students will continue to have spaces dedicated solely to them to support with needs and courses as are currently offered.
	Could lead to more LDC students dropping out	A supportive transition plan alongside LDC staff, Kindred and AHS will be considered for each individual student who is moving with the program.
	What will it be like to be a student with other people who aren't parenting?	You will be supported in being able to discuss this with the LDC, Kindred and AHS staff. We cannot account for what this may feel like. What we can ensure and support is a kind and caring transition plan. Dedicated spaces for LDC students will be maintained at JJHS. LDC students will have opportunities to continue to connect with Kindred and AHS staff in supportive, wrap-around ways that currently happen within the LDC program.
	Food Security	This can and will be accommodated.
	Preschool entrance? Could we use that door?	Yes.
	Could lose female/mother perspective applied to school events	Consideration around how celebrations and assemblies have been attended to at LDC will be discussed during transition planning. There will be school events that are exclusive only to LDC, should these continue to be important and desired by students and staff.
	Having a safe space for just mothers for vulnerability and being able to relate.	Yes, LDC students will have a safe space to gather.

	Harder to find a sense of belonging when mixed with JJHS students.	Belonging is not something that is either present or it is not. School belonging is created over time through the relationships that are created with fellow students, teachers, support staff, and partners. JJHS staff are masterful at creating a safe, caring, and welcoming environment for students who come from a variety of backgrounds and experiences. LDC students would have the opportunity to experience some of those school pieces that they may not currently have, such as school talent shows, pep rallies, or athletic events to name a few. For those LDC students who are not ready for these experiences, the sheltered LDC supports would still be in place, and would be a gradual release to the larger community based on individual readiness. LDC students would have the best of both opportunities, namely be able to maintain a sheltered experience, and when ready, experience some of the traditional high school activities that are identified as important and meaningful.
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Category of Concern	Concern	Response
Support from Kindred/AHS	Could affect mental health of LDC students	Kindred and AHS are part of this plan. They will continue to offer and maintain supports needed around counselling services and other mental health related services currently offered.
	Concerns around comfort level and body awareness	Kindred and ASH will continue to support in private office spaces.
	Not all dads can join parenting if they aren't JJ student/opportunities for dads	There will be additional opportunities for Dads and partners to join programs. Kindred will be a support for this.
	What will it be like to be a student with other people who aren't parenting?	Kindred will continue to support with counselling services to support with any anxiety that may be felt during this transition and beyond.
	Moms can be sexualized by other students	Support from Kindred will be critical in this work. JJHS, LDC, Kindred and AHS staffs will work together to mitigate this if it arises.
	Mixed gendered could cause anxiety, bullying, co-parenting issues	Support from Kindred and both LDC and JJHS staff will be available to mitigate issues should they arise. The incorporation of programming specific to co-parenting would be beneficial to supporting moms, dads, partners and children both in and out of the school setting.

Category of Concern	Concern	Response
	Secure place for stroller parking	There will be space for stroller parking.

GC-3E Closure of Schools Procedure Compliance Chart for Louise Dean School

Relevant Excerpts from Board Policy GC-3E: Closure of Schools Procedure	Action
<p>1. A decision by the Board to commence the public input into the proposed closure process shall be made, by motion, at a public meeting of the Board</p>	<p>At the September 27, 2022 public meeting of the Board of Trustees of the Calgary of Education (CBE), the Board of Trustees (Board) accepted a recommendation from CBE administration to commence the public input process to consider the closure of Louise Dean School for the purpose of relocation, Attachment II to this report, as set out in its Board Policy GC-3E – Closure of Schools Procedure. The Board passed the following motions</p> <ul style="list-style-type: none"> ▪ THAT the Board of Trustees is satisfied that there is cause to commence the public input process to consider the closure of the Louise Dean School for the purpose of relocation in accordance with GC-3E Closure of Schools Procedure.
<p>2. Parents of every student enrolled in the school are entitled to be notified of the proposed closure in writing. Those parents shall be notified in writing of the proposed school closure including:</p> <p>(a) the date and time of the public meeting set for the purposes of allowing public input into the decision;</p> <p>(b) where parents can access information about the proposed school closure;</p> <p>(c) process, method and timelines, for parents and other interested persons to provide written responses into the proposed decision;</p> <p>(d) the date and time of the meeting of the Board of Trustees where the matter will be deliberated; and</p>	<p>September 28, 2022 the Board of Trustees sent a letter to all parents, guardians and students of Louise Dean School, Attachment IV to this report, containing the following information on the proposed closure of Louise Dean School for the purpose of relocation:</p> <ul style="list-style-type: none"> ▪ Board motion passed at the September 27, 2022 regular meeting of the Board of Trustees; ▪ Date, time and location of a public meetings being held by the Board to hear from parents, students and other persons on the proposed closure; ▪ Information on the rationale, pertinent facts and proposed closure is available to the parents and the public on the CBE public website and the school website: <p>https://www.cbe.ab.ca/schools/managing-space-students/Pages/louise-dean-school-relocation.aspx</p> <p>https://school.cbe.ab.ca/school/louisedean/Pages/default.aspx</p> <ul style="list-style-type: none"> ▪ The process for parent/guardian and students to provide written submission and questions to the Board of Trustees was outlined.

Relevant Excerpts from Board Policy GC-3E: Closure of Schools Procedure	Action
(e) any other information that the Board believes is relevant in the circumstances.	<p>The public was given until Tuesday, November 22, 2022 to provide written submissions on the proposed closure;</p> <ul style="list-style-type: none"> ▪ The Board advised the parents, guardians and students that it will decide whether to close Louise Dean School for the purpose of relocation on Tuesday, November 29, 2022 at a meeting of the Board of Trustees.
<p>3. The Board may notify in writing any other persons, municipality, or community organizations who, in the opinion of the Board, may be significantly affected by the decision.</p>	<p>September 28 and October 3, 2022 letters were sent to the City of Calgary, Kindred Connections, Alberta Health Services, and Dr. Shehata, Attachment IV to this report, containing the following information on the proposed closure of Louise Dean School for the purpose of relocation:</p> <ul style="list-style-type: none"> ▪ Board motions passed at the September 27, 2022 regular meeting of the Board of Trustees; ▪ Date, time and location of a public meeting being held by the Board to hear from parents, students and other persons on the proposed closure; ▪ Information on the rationale, pertinent facts and proposed closure is available to the parents and the public on the CBE public website and the school website: <p>https://www.cbe.ab.ca/schools/managing-space-students/Pages/louise-dean-school-relocation.aspx</p> <p>https://school.cbe.ab.ca/school/louisedean/Pages/default.aspx</p> <ul style="list-style-type: none"> ▪ The process for the public to provide written submission and questions to the Board of Trustees was outlined. The public was given until Tuesday, November 22, 2022 to provide written submissions to the Board on the proposed closure; ▪ The Board advised the other persons that may be significantly affected it will decide whether to close Louise Dean School for the purpose of relocation on Tuesday, November 29, 2022 at a public meeting of the Board of Trustees.
<p>4. The Board shall ensure that the rationale, pertinent facts, and information about the proposed closure is available</p>	<p>September 28, 2022 the CBE posted the following information on the CBE's Managing Space for Students – Louise Dean School </p>

Relevant Excerpts from Board Policy GC-3E: Closure of Schools Procedure	Action
<p>on the CBE public website and school website, which may include, where applicable:</p> <ul style="list-style-type: none"> (a) The number of students who could be affected by the decision, at the school proposed for closure and the schools of receiving schools and surrounding schools; (b) Future growth or decline in student enrolment; (c) Use of and availability of space at receiving schools; (d) Proximity of the receiving schools and the need for busing; (e) Educational and program impacts for the affected students; (f) Financial considerations including cost savings and future disposition; (g) Consideration of possible alternative educational or community uses for all or part the school building; (h) Impact, if any, on the CBE's long-term capital plans. 	<p>Consideration of Closure for the Purpose of Relocation webpage, Attachment VII to this report:</p> <ul style="list-style-type: none"> ▪ September 27, 2022 public Board Report entitled Recommendations to Commence Public Input to Consider the Closure of Louise Dean School for the Purpose of Relocation ▪ September 27, 2022 motion passed by the Board of Trustees ▪ Notification letter to parents, guardians and students regarding consideration of closure ▪ Background Information including: <ul style="list-style-type: none"> ○ Student enrolment ○ Proposed new lease space ○ Educational and program impacts ○ Financial impacts ▪ Public Input meeting date, location and RSVP information ▪ The process for the public to provide written submission and questions to the Board of Trustees ▪ Powerpoint presentation for the November 1, 2022 public input meeting held related to Louise Dean School ▪ The Board will decide whether to close on Tuesday, November 29, 2022 at a meeting of the Board of Trustees.
<p>5. The Board will organize at least one (1) public meeting, along with the opportunity to provide written submissions, as part of the public input process.</p> <p>6. The Board will convene a meeting to provide parents, community members, community organizations and other members of the public, with an opportunity to provide input into the proposed closure decision.</p>	<p>On November 1, 2022 a public input meeting was held virtually for Louise Dean School to allow CBE Administration to outline the rationale for the proposed closure for the purpose of relocation; shared information about the timing of the proposed closure for relocation; the accommodation plan for students affected; to provide the public an opportunity to provide input into the proposed closure for relocation; and to ask questions.</p> <p>At the conclusion of the public input meeting, the process to provide written submissions to the Board was reviewed.</p> <p>All seven trustees attended the November 1, 2022 public input meeting.</p>

Relevant Excerpts from Board Policy GC-3E: Closure of Schools Procedure	Action
<p>7. The date, time and place of the public input meeting will be advertised through a variety of methods. This will include sharing information with neighbouring schools, school councils, if any, employee groups, and by posting information on the CBE's public website and school websites, and by any other reasonable means that are likely to bring the matter to the attention of affected persons or groups.</p>	<p>The details on the public input meetings were posted as follows:</p> <p><u>Posters advertising the public input meeting</u> On October 18, 2022 poster size notices indicating the date, time and RSVP information for the November 1, 2022 public input meeting regarding the consideration of closure of Louise Dean School were posted at the following locations:</p> <ul style="list-style-type: none"> ▪ Front entry door of Louise Dean School; and ▪ Main office of Louise Dean School. <p>On October 20, 2022 a poster size notice indicating the date, time and RSVP information for the November 1, 2022 public input meetings regarding the consideration of closure of Louise Dean School was posted at the following location:</p> <ul style="list-style-type: none"> ▪ Main office of Jack James High School. <p><u>Bold signs</u> On October 14, 2022 two bold signs were assembled to inform the public of the November 1, 2022 Louise Dean School public input meeting time and RSVP information. The bold signs were installed at the following locations:</p> <ul style="list-style-type: none"> ▪ West of 52 St, South of 8 Ave SE ▪ North side of Kensington Rd, east of 23 St NW on other side of fence <p><u>CBE Website</u> On September 28, 2022 Louise Dean School webpage was linked to Managing Space for Students webpage, Louise Dean School Consideration of Closure for the Purpose of Relocation which contained the date, time and RSVP information for the public input meeting.</p> <p><u>Reminder</u> On October 26, 2022 a reminder regarding the details of the public input meeting and how to RSVP was sent through SchoolMessenger to all parents, guardians and students of Louise Dean School.</p> <p>On October 26, 2022 @yyCBEdU tweets about the November 1 public input meeting and shared the CBE webpage details to RSVP for the meeting.</p>

Relevant Excerpts from Board Policy GC-3E: Closure of Schools Procedure	Action
8. Parents of students in the affected school will be notified of the date, time and location of the meeting as set out in section 15 above.	September 28, 2022 the Board of Trustees sent letters to all parents/ guardians and students for Louise Dean School indicating the date, time and RSVP information for the November 1, 2022 public input meeting.
9. The public meeting will include: (a) a presentation setting out the rationale for the proposed closure, including the pertinent facts and information, set out in the report prepared in support of the proposed closure; and (b) sharing information on the timing of the proposed closure, the accommodation plan for students affected by the closure, and information about possible future uses of the school building; and (c) a means for the attendees to offer comment and questions.	On November 1, 2022 a public input meeting was held virtually for Louise Dean School to allow CBE Administration to outline the rationale for the proposed closure; share information about the timing of the proposed closure; the accommodation plan for students affected; and to provide the public an opportunity to provide input into the proposed closure and to ask questions. The Powerpoint presentation from the November 1, 2022 public input meeting was posted to the CBE's Managing Space for Students –Louise Dean School Consideration of Closure for the Purpose of Relocation webpage, Attachment VIII to this report. The meeting was recorded audio/visually for internal administration purposes.
10. The Board shall prepare draft minutes of the public meeting and ensure that the draft minutes are posted on the CBE's public website.	Minutes of the November 1, 2022 public input meeting were prepared, Attachment I to this report.
11. The Board shall provide an opportunity for affected persons to provide their input on the proposed school closure in writing. 12. The Board will provide directions and information on how to submit written input including timelines for submissions.	The September 28, 2022 letter to all parents, guardians and students of Louise Dean School, and the October 3, 2022 letters to affected persons contained details on how to provide written submission and questions to the Board of Trustees. The CBE's Managing Space for Students – Louise Dean School Consideration of Closure for Purpose of Relocation webpage contains the process for the public to provide written submission and questions to the Board of Trustees. At the conclusion of the November 1, 2022 public input meeting the process to provide written submissions to the Board was reviewed. The public was given until Tuesday, November 22, 2022 to provide written submissions on the proposed closure for the purposes of relocation.

Relevant Excerpts from Board Policy GC-3E: Closure of Schools Procedure	Action
<p>13. After the public meeting has been convened and the time for written submission is concluded, the Board shall deliberate and decide on the proposed closure at a public meeting of the Board of Trustees.</p> <p>14. The Board will publish, on CBE's public website, the date and time of the Board meeting when the final decision on the proposed school closure will be deliberated.</p>	<p>The September 28, 2022 letter to all parents, guardians and students of Louise Dean School, and the October 3, 2022 letters to affected persons stated the Board will decide whether to close Louise Dean School for the purpose of relocation on Tuesday, November 29, 2022 at a meeting of the Board of Trustees.</p> <p>The CBE's Managing Space for Students webpage, Louise Dean School Consideration of Closure for the Purpose of Relocation webpage indicated the Board will decide whether to close Louise Dean School for the purpose of relocation on Tuesday, November 29, 2022 at a meeting of the Board of Trustees.</p> <p>At the commencement and conclusion of the November 1, 2022 public input meetings, the public was informed that the Board will make a decision regarding the closure of Louise Dean School for the purpose of relocation on or about Tuesday, November 29, 2022, at a public board meeting.</p> <p>Board meeting materials for the November 29, 2022 public meeting will be published to the corporate website on November 25, 2022 and the agenda and related materials states that the proposed closure for the purposes of relocation will be decided by the Board on that day.</p>


Board of Trustees

1221 – 8 Street SW Calgary, AB T2R 0L4 | t | 403-817-7933 | f | 403-294-8282 | www.cbe.ab.ca

www.cbe.ab.ca

Board Chair
Laura Hack Wards 3 & 4

Vice-Chair

Susan Vukadinovic Wards 8 & 9

Trustees

Dana Downey Wards 1 & 2

Marilyn Dennis Wards 5 & 10

Patricia Bolger Wards 6 & 7

Nancy Close Wards 11 & 13

Charlene May Wards 12 & 14

September 28, 2022

To: Parents/Guardians and Students of Louise Dean School

This letter is to advise you that at the September 27, 2022 regular meeting of the Board of Trustees of The Calgary Board of Education (CBE), the Board of Trustees (Board) accepted a recommendation from CBE administration to commence the public input process to consider the closure of Louise Dean School for the purpose of relocation as set out in its Board Policy GC-3E – Closure of Schools Procedure. The Board passed the following motion:

- THAT the Board of Trustees is satisfied that there is cause to commence the public input process to consider the closure of Louise Dean School for the purpose of relocation in accordance with GC-3E Closure of Schools Procedure.

The Board of Trustees' Closure of Schools Procedure (GC-3E) sets out the formal process that must be followed when closure for the purpose of relocation is being considered, prior to the Board making its decision on whether or not to relocate Louise Dean School to Jack James High School. This includes providing notice to parents and students who are affected by the decision.

Public Input Meeting

The Board of Trustees will hold a public meeting to hear from parents, students and other persons on the proposed closure. At the meeting CBE will share information about the proposed closure for the purpose of relocation including the rationale, the plans for students, and the timing (amongst other things). The meeting will be held as follows:

Date: Tuesday, November 1, 2022

Time: 7:30 p.m.

Location: Microsoft Teams

To participate in this virtual meeting, kindly RSVP by providing your first and last name, and email address to BoardofTrustees@cbe.ab.ca by **Monday, October 31, 2022**. A meeting invitation link will be emailed to you in advance of the meeting.

We encourage you to attend this meeting to hear more about the proposed closure for the purpose of relocating the Louise Dean School to Jack James High School and to share your viewpoints.

Access to Information

Information on the rationale, pertinent facts and proposed closure for the purpose of relocation is available to the parents, students and the public on the CBE public website and the school website:

<https://cbe.ab.ca/schools/managing-space-students/Pages/louise-dean-school-relocation.aspx>

<https://school.cbe.ab.ca/school/louisedean/Pages/default.aspx>

We strongly encourage you to review the information on CBE's website so that you are informed about the proposed closure for the purpose of relocation.

Questions and Written Submissions

The Board of Trustees welcome your views and input and invite you to provide comments to them directly at: BoardofTrustees@cbe.ab.ca, or through administration at the Area 4 Office in writing to:

Attention: Lisa Nachtigal
Calgary Board of Education
4711 Maryvale Drive NE
Calgary AB T2A 3A1
t | 403-777-6233
e | Area4@cbe.ab.ca

Please note all written submissions must be received by **Tuesday, November 22, 2022** for Board of Trustees to give due consideration to the written submissions received prior to making a final decision on the proposed closure.

Any questions regarding the Board of Trustees' consideration of closure for the purpose of relocating Louise Dean School may be submitted in writing to Area4@cbe.ab.ca. There will also be an opportunity to direct questions to CBE administration at the public meeting, and you are invited to do so.

Board Decision

The Board of Trustees will hold a regular scheduled meeting to deliberate and decide on whether or not to close Louise Dean School for the purpose of relocation. The meeting will be held on:

Date: Tuesday, November 29, 2022
Time: 11:00 a.m.
Location: Multipurpose Room, Education Centre, 1221 – 8 Street SW,
Calgary

Members of the public may offer comment at this Board meeting in accordance with the public comment procedure outlined in the Board Meeting Procedures:

<https://cbe.ab.ca/GovernancePolicies/Board-Meeting-Procedures-with-Public-Comment-Excerpt.pdf>

Following the November 29th Board meeting, the Board of Trustees will communicate its final decision, the effective date and any other information relevant to support the implementation of the decision.

The Board of Trustees looks forward to your input regarding this important matter.

Yours truly,



Laura Hack
Chair, Board of Trustees
Calgary Board of Education

cc: C. Usih, Chief Superintendent of Schools
D. Breton, Superintendent, Facilities & Environmental Services
C. Ford, Director, Planning
Lisa Nachtigal, Education Director, Area 4
Prem Randhawa, Education Director, Area 1
Helen Colbourne, Principal of Louise Dean School
Jennifer Gorkoff, Principal of Jack James High School


Board of Trustees

1221 – 8 Street SW Calgary, AB T2R 0L4 | t | 403-817-7933 | f | 403-294-8282 | www.cbe.ab.ca

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Board Chair
Laura Hack Wards 3 & 4

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Patricia Bolger Wards 6 & 7

Nancy Close Wards 11 & 13

Charlene May Wards 12 & 14

October 3, 2022

 Kindred Connections Society
 #250, 707 – 10 Avenue SW
 Calgary, AB T2R 0B3

Attention: Denise Hughes, Board Chair

Re: Calgary Board of Education Louise Dean School

This letter is to advise you that at the September 27, 2022 regular meeting of the Board of Trustees of The Calgary Board of Education (CBE), the Board of Trustees (Board) accepted a recommendation from CBE administration to commence the public input process to consider the closure of Louise Dean School for the purpose of relocation as set out in its Board Policy GC-3E – Closure of Schools Procedure. The Board passed the following motion:

- THAT the Board of Trustees is satisfied that there is cause to commence the public input process to consider the closure of Louise Dean School for the purpose of relocation in accordance with GC-3E Closure of Schools Procedure.

The Board of Trustees' Closure of Schools Procedure (GC-3E) sets out the formal process that must be followed when closure for the purpose of relocation is being considered, prior to the Board making its decision on whether or not to relocate Louise Dean School to Jack James High School. This includes providing notice to other persons who are significantly affected by the decision.

Public Meeting

The Board of Trustees will hold a public meeting to hear from parents, students and other persons on the proposed closure. At the meeting CBE will share information about the proposed closure for the purpose of relocation including the rationale, the plans for students, and the timing (amongst other things). The meeting will be held as follows:

Date: Tuesday, November 1, 2022

Time: 7:30 p.m.

Location: Microsoft Teams

To participate in this virtual meeting, kindly RSVP by providing your first and last name, and email address to BoardofTrustees@cbe.ab.ca by **Monday**,

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

October 31, 2022. A meeting invitation link will be emailed to you in advance of the meeting.

We encourage you to attend this meeting to hear more about the proposed closure for the purpose of relocating the Louise Dean School to Jack James High School and to share your viewpoints.

Access to Information

Information on the rationale, pertinent facts and proposed closure for the purpose of relocation is available to the parents, students and the public on the CBE public website and the school website:

<https://www.cbe.ab.ca/schools/managing-space-students/Pages/louise-dean-school-relocation.aspx>

<https://school.cbe.ab.ca/school/louisedean/Pages/default.aspx>

We strongly encourage you to review the information on CBE's website so that you are informed about the proposed closure for the purpose of relocation.

Questions and Written Submissions

The Board of Trustees welcome your views and input and invite you to provide comments to them directly at: BoardofTrustees@cbe.ab.ca, or through administration at the Area 4 Office in writing to:

Attention: Lisa Nachtigal
Calgary Board of Education
4711 Maryvale Drive NE
Calgary AB T2A 3A1
t | 403-777-6233
e | Area4@cbe.ab.ca

Please note all written submissions must be received by **Tuesday, November 22, 2022** for Board of Trustees to give due consideration to the written submissions received prior to making a final decision on the proposed closure.

Any questions regarding the Board of Trustees' consideration of closure for the purpose of relocating Louise Dean School may be submitted in writing to Area4@cbe.ab.ca. There will also be an opportunity to direct questions to CBE administration at the public meeting, and you are invited to do so.

Board Decision

The Board of Trustees will hold a regular scheduled meeting to deliberate and decide on whether or not to close Louise Dean School for the purpose of relocation. The meeting will be held on:

Date: Tuesday, November 29, 2022
Time: 11:00 a.m.
Location: Multipurpose Room, Education Centre, 1221 – 8 Street SW,
Calgary

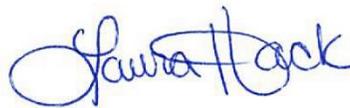
Members of the public may offer comment at this Board meeting in accordance with the public comment procedure outlined in the Board Meeting Procedures:

<https://cbe.ab.ca/GovernancePolicies/Board-Meeting-Procedures-with-Public-Comment-Excerpt.pdf>

Following the November 29th Board meeting, the Board of Trustees will communicate its final decision, the effective date and any other information relevant to support the implementation of the decision.

The Board of Trustees looks forward to your input regarding this important matter.

Yours truly,



Laura Hack
Chair, Board of Trustees
Calgary Board of Education

cc: Byron Chan, Kindred Connections Society
Jessica Williams, Kindred Connections Society
C. Usih, Chief Superintendent of Schools
D. Breton, Superintendent, Facilities & Environmental Services
C. Ford, Director, Planning
Lisa Nachtigal, Education Director, Area 4
Prem Randhawa, Education Director, Area 1
Helen Colbourne, Principal of Louise Dean School
Jennifer Gorkoff, Principal of Jack James High School

October 21, 2022
Calgary Board of Education
Main Office – Education Centre
1221 – 8 Street SW
Calgary, AB T2R 0L4

ATTN: Ms. Laura Hack, Board Chair

Re: Public Input Process – Relocation of Louise Dean School

Dear Ms. Hack,

Thank you for your October 3 letter confirming the Board of Trustees' decision to move forward with the public input process and inviting our input on the matter.

On June 16, we provided a letter that expressed our support for the potential relocation of Louise Dean Centre (LDC) to Jack James High School. This letter highlighted the benefits we see for the clients we serve and for the long-term viability of this unique and important partnership. On behalf of the Kindred board, I would like to extend the offer that a representative(s) of the Kindred Board, along with our CEOs, provide a presentation during the November 1 engagement session and/or meet for a discussion to address any questions that you have about Kindred's point of view regarding the potential move. The Kindred CEOs' office can support coordinating a presentation or meeting at ceo@kindred.ca at your convenience.

Our board would also like to take this opportunity to provide some additional details regarding previous changes to the level of support Kindred has provided at LDC as a result of declining enrollment over the last few years. We believe these details are important to the consultation process, and as such we give permission for the contents of this letter to be shared publicly.

Like any charitable organization, our accountability is to ensure that the funds entrusted to Kindred to support young parents make a difference to *as many* young parents as possible. We continually assess the social value generated through the financial investment of funders and donors and over the last five years, it has become increasingly difficult to demonstrate an appropriate and responsible use of those funds, at the previous levels of support, given the decreasing number of LDC students.

To responsibly allocate the current investment by funders and donors, we have had to 'right-size' services at LDC in alignment with the declining number of students and as a result, reallocate these resources elsewhere. Beginning this school year, we redeployed some of our support workers to serve young parents in the community *who do not attend school at LDC*, where we are seeing a growing demand for services. Without this reallocation of resources to allow for the delivery of services to more young parents, we risk losing funding. Further, since 2020, the decline in enrollment in the child care

centre, where we receive per child funding, has required us to reduce the size of our child care centre by half, a loss of seven full time staff.

To be clear, our commitment to serving young parents remains strong. What we hope to increase through the proposed move is the number of young parents who we serve in partnership with CBE at LDC. As with all of our programs and services, we will continue to assess the appropriate level of resourcing which, if current trends continue, will eventually result in increasingly fewer supports to LDC students – *but this is not our preference*. We want to ensure that young parents, moms and dads, have access to a 'one stop shop' at school that meets their holistic needs, as established in the current collaborative model at LDC.

The potential move to Jack James provides the LDC partners with an opportunity to co-create service enhancements that improve the wellbeing of young parents, such as: inclusion of young fathers (and evidence-based co-parenting programming to ensure safety for all); a broader range of educational courses; more academic support (especially for Indigenous and newcomer students); and a shorter commute for many students. These developments need not come at the expense of the privacy and sheltered programming that we know is so important to our clients/students; instead, we must design improvements with privacy and security in mind.

We appreciate how important LDC is to the many Calgarians who have benefited from the services, and we are so proud of the difference we have made together at the Kensington location. At the same time however, the previous years' data and current trends point us to a new reality in which the existing model is not financially sustainable. We hope to confront this reality courageously with CBE and find new ways forward to ensure the services at LDC remain viable now and into the future.

The Calgary Board of Education and Kindred have a long history of working collaboratively and creatively together to provide best-in-class services to young parents. The multi-generational impact of LDC over the last five decades cannot be overstated. However, before us is a window of opportunity to co-author the next chapter that includes the very best of who we have been *and can be* for a new generation of teen parents. We firmly believe that, if we act swiftly now, an even better, more sustainable LDC is in reach.

If you have any questions or would like to further discuss, please feel free to contact me through the Kindred CEOs' office at ceo@kindred.ca.

Sincerely,



Denise Hughes
Board Chair, Kindred Connections Society



Board Chair

Laura Hack Wards 3 & 4

Vice-Chair

Susan Vukadinovic Wards 8 & 9

Trustees

Dana Downey Wards 1 & 2

Marilyn Dennis Wards 5 & 10

Patricia Bolger Wards 6 & 7

Nancy Close Wards 11 & 13

Charlene May Wards 12 & 14

October 3, 2022

Dr. Nadia Shehata

DELIVERED VIA EMAIL

Re: Calgary Board of Education Louise Dean School

This letter is to advise you that at the September 27, 2022 regular meeting of the Board of Trustees of The Calgary Board of Education (CBE), the Board of Trustees (Board) accepted a recommendation from CBE administration to commence the public input process to consider the closure of Louise Dean School for the purpose of relocation as set out in its Board Policy GC-3E – Closure of Schools Procedure. The Board passed the following motion:

- THAT the Board of Trustees is satisfied that there is cause to commence the public input process to consider the closure of Louise Dean School for the purpose of relocation in accordance with GC-3E Closure of Schools Procedure.

The Board of Trustees' Closure of Schools Procedure (GC-3E) sets out the formal process that must be followed when closure for the purpose of relocation is being considered, prior to the Board making its decision on whether or not to relocate Louise Dean School to Jack James High School. This includes providing notice to other persons who are significantly affected by the decision.

Public Meeting

The Board of Trustees will hold a public meeting to hear from parents, students and other persons on the proposed closure. At the meeting CBE will share information about the proposed closure for the purpose of relocation including the rationale, the plans for students, and the timing (amongst other things). The meeting will be held as follows:

Date: Tuesday, November 1, 2022
 Time: 7:30 p.m.
 Location: Microsoft Teams

To participate in this virtual meeting, kindly RSVP by providing your first and last name, and email address to BoardofTrustees@cbe.ab.ca by **Monday, October 31, 2022**. A meeting invitation link will be emailed to you in advance of the meeting.

We encourage you to attend this meeting to hear more about the proposed closure for the purpose of relocating the Louise Dean School to Jack James High School and to share your viewpoints.

Access to Information

Information on the rationale, pertinent facts and proposed closure for the purpose of relocation is available to the parents, students and the public on the CBE public website and the school website:

<https://www.cbe.ab.ca/schools/managing-space-students/Pages/louise-dean-school-relocation.aspx>

<https://school.cbe.ab.ca/school/louisedean/Pages/default.aspx>

We strongly encourage you to review the information on CBE's website so that you are informed about the proposed closure for the purpose of relocation.

Questions and Written Submissions

The Board of Trustees welcome your views and input and invite you to provide comments to them directly at: BoardofTrustees@cbe.ab.ca, or through administration at the Area 4 Office in writing to:

Attention: Lisa Nachtigal
Calgary Board of Education
4711 Maryvale Drive NE
Calgary AB T2A 3A1
t | 403-777-6233
e | Area4@cbe.ab.ca

Please note all written submissions must be received by **Tuesday, November 22, 2022** for Board of Trustees to give due consideration to the written submissions received prior to making a final decision on the proposed closure.

Any questions regarding the Board of Trustees' consideration of closure for the purpose of relocating Louise Dean School may be submitted in writing to Area4@cbe.ab.ca. There will also be an opportunity to direct questions to CBE administration at the public meeting, and you are invited to do so.

Board Decision

The Board of Trustees will hold a regular scheduled meeting to deliberate and decide on whether or not to close Louise Dean School for the purpose of relocation. The meeting will be held on:

Date: Tuesday, November 29, 2022
Time: 11:00 a.m.

Location: Multipurpose Room, Education Centre, 1221 – 8 Street SW,
Calgary

Members of the public may offer comment at this Board meeting in accordance with the public comment procedure outlined in the Board Meeting Procedures:

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Following the November 29th Board meeting, the Board of Trustees will communicate its final decision, the effective date and any other information relevant to support the implementation of the decision.

The Board of Trustees looks forward to your input regarding this important matter.

Yours truly,



Laura Hack
Chair, Board of Trustees
Calgary Board of Education

cc: C. Usih, Chief Superintendent of Schools
D. Breton, Superintendent, Facilities & Environmental Services
C. Ford, Director, Planning
Lisa Nachtigal, Education Director, Area 4
Prem Randhawa, Education Director, Area 1
Helen Colbourne, Principal of Louise Dean School
Jennifer Gorkoff, Principal of Jack James High School





Board of Trustees

1221 – 8 Street SW Calgary, AB T2R 0L4 | t | 403-817-7933 | f | 403-294-8282 | www.cbe.ab.ca

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Board Chair

Laura Hack Wards 3 & 4

Vice-Chair

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Dana Downey Wards 1 & 2

Marilyn Dennis Wards 5 & 10

Patricia Bolger Wards 6 & 7

Nancy Close Wards 11 & 13

Charlene May Wards 12 & 14

October 3, 2022

Alberta Health Services

DELIVERED VIA EMAIL

Attention: Carrie Collier, Carolyn Campbell, Robin Brooks-Sherriff and Meghan Moriarty

Re: Calgary Board of Education Louise Dean School

This letter is to advise you that at the September 27, 2022 regular meeting of the Board of Trustees of The Calgary Board of Education (CBE), the Board of Trustees (Board) accepted a recommendation from CBE administration to commence the public input process to consider the closure of Louise Dean School for the purpose of relocation as set out in its Board Policy GC-3E – Closure of Schools Procedure. The Board passed the following motion:

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October 31, 2022. A meeting invitation link will be emailed to you in advance of the meeting.

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Questions and Written Submissions

The Board of Trustees welcome your views and input and invite you to provide comments to them directly at: BoardofTrustees@cbe.ab.ca, or through administration at the Area 4 Office in writing to:

Attention: Lisa Nachtigal
Calgary Board of Education
4711 Maryvale Drive NE
Calgary AB T2A 3A1
t | 403-777-6233
e | Area4@cbe.ab.ca

Please note all written submissions must be received by **Tuesday, November 22, 2022** for Board of Trustees to give due consideration to the written submissions received prior to making a final decision on the proposed closure.

Any questions regarding the Board of Trustees' consideration of closure for the purpose of relocating Louise Dean School may be submitted in writing to Area4@cbe.ab.ca. There will also be an opportunity to direct questions to CBE administration at the public meeting, and you are invited to do so.

Board Decision

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Location: Multipurpose Room, Education Centre, 1221 – 8 Street SW,
Calgary

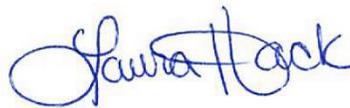
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Following the November 29th Board meeting, the Board of Trustees will communicate its final decision, the effective date and any other information relevant to support the implementation of the decision.

The Board of Trustees looks forward to your input regarding this important matter.

Yours truly,



Laura Hack
Chair, Board of Trustees
Calgary Board of Education

cc: C. Usih, Chief Superintendent of Schools
D. Breton, Superintendent, Facilities & Environmental Services
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Board of Trustees

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Dana Downey Wards 1 & 2

Marilyn Dennis Wards 5 & 10

Patricia Bolger Wards 6 & 7

Nancy Close Wards 11 & 13

Charlene May Wards 12 & 14

September 28, 2022

 The City of Calgary Council
 c/o Her Worship, Mayor Jyoti Gondek
 P.O. Box 2100 Station M
 Calgary, Alberta T2P 2M5

Dear Mayor Gondek:

Re: Louise Dean School

On behalf of the Board of Trustees of The Calgary Board of Education (CBE), I am writing to advise you that at the September 27, 2022 regular Board meeting, the Board of Trustees (Board) accepted a recommendation from CBE administration to commence the public input process to consider the closure of Louise Dean School for the purpose of relocation. The Board passed the following motion:

- THAT the Board of Trustees is satisfied that there is cause to commence the public input process to consider the closure of Louise Dean School for the purpose of relocation in accordance with GC-3E Closure of Schools Procedure.

It is expected a decision will be made by the Board of Trustees on Tuesday, November 29, 2022 at a regular meeting of the Board. In addition to this official notification regarding commencement of the public input process to consider the closure of Louise Dean School for the purpose of relocation to Jack James High School, the *Education Act* states:

62(4) Where a board is considering an action referred to in subsection (1), the board shall, in writing, notify ...

(b) any other person, municipality or community organization who, in the opinion of the board, may be significantly affected.

The Board of Trustees will hold a public meeting on Tuesday, November 1, 2022, to hear from parents, students and other persons on the proposed closure for the purpose of relocation. At the meeting, CBE will share information about the proposed closure for the purpose of relocation including the rationale, the plans for students, and the timing (amongst other things).

The details of the meeting will be advertised and available on the CBE corporate website:

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

<https://cbe.ab.ca/schools/managing-space-students/Pages/louise-dean-school-relocation.aspx>

Following the November 29th Board meeting, the Board of Trustees will communicate its final decision and the effective date to those affected parents, students and other interested persons.

Yours truly,



Laura Hack
Chair, Board of Trustees
Calgary Board of Education

cc: David Duckworth, City Manager, City of Calgary
C. Usih, Chief Superintendent of Schools



Louise Dean School

Learning for Life Through a Network of Caring

Louise Dean School | Consideration of Closure for the Purpose of Relocation

At the Sept. 27, 2022 regular meeting of the Board of Trustees of The Calgary Board of Education (CBE), the Board of Trustees (Board) accepted a recommendation from CBE administration to commence the public input process to consider the closure of Louise Dean School for the purpose of relocation as set out in its Board Policy [GC-3E – Closure of Schools Procedure](#).

The Board passed the following motion:

THAT the Board of Trustees is satisfied that there is cause to commence the public input process to consider the closure of Louise Dean School for the purpose of relocation in accordance with GC-3E Closure of Schools Procedure.

Prior to this decision, CBE administration shared information about this recommendation through email communication and website information as well as providing information through staff meetings at Jack James High School and the Louise Dean Centre, a May 25, 2022 public information session and discussions with Louise Dean Centre students. Perspectives were also gathered through online surveys for Louise Dean Centre students and parents and staff at Jack James High School. A recording of the public information session, survey results and more is available on [this web page](#).

The Board of Trustees' [Closure of Schools Procedure \(GC-3E\)](#) sets out the formal process that must be followed when closure for the purpose of relocation is being considered, prior to the Board making its decision on whether or not to relocate Louise Dean School to Jack James High School. This includes providing notice to parents and students who are affected by the decision.

Questions and Written Submissions

The Board of Trustees welcome your views and input and invite you to provide comments to them directly at: BoardofTrustees@cbe.ab.ca, or through administration at the Area 4 Office in writing to:

Attention: Lisa Nachtigal Calgary Board of Education
4711 Maryvale Drive N.E.
Calgary AB T2A 3A1
t | 403-777-6233
e | Area4@cbe.ab.ca

Please note all written submissions must be received by **Tuesday, November 22, 2022** for Board of Trustees to give due consideration to the written submissions received prior to making a final decision on the proposed closure.

Any questions regarding the Board of Trustees' consideration of closure for the purpose of relocating Louise Dean School may be submitted in writing to Area4@cbe.ab.ca. There will also be an opportunity to direct questions to CBE administration at the public meeting, and you are invited to do so.

Board Decision

The Board of Trustees will hold a regular scheduled meeting to deliberate and decide on whether or not to close Louise Dean School for the purpose of relocation. The meeting will be held on:

Date: Tuesday, November 29, 2022

Time: 11:00 a.m.

Location: Multipurpose Room, Education Centre, 1221 – 8 Street S.W., Calgary

Members of the public may offer comment at this Board meeting in accordance with the public comment procedure outlined in the [Board Meeting Procedures](#).

Following the November 29 Board meeting, the Board of Trustees will communicate its final decision, the effective date and any other information relevant to support the implementation of the decision.

The Board of Trustees looks forward to your input regarding this important matter.

Public Input Meeting

The Board of Trustees held a public meeting to hear from parents, students and other persons on the proposed closure. At the meeting CBE shared information about the proposed closure for the purpose of relocation including the rationale, the plans for students, and the timing (amongst other things).

Date: Tuesday, November 1, 2022

Time: 7:30 p.m.

Location: Microsoft Teams

Last modified on Wed., Nov. 02, 2022 at 3:31 PM

Links

Nov.1, 2022 – Public Input Meeting Presentation

Sept. 28, 2022 - Notification Letter to Parents and Students - Relocation of Louise Dean School

Sept. 27, 2022 - Board of Trustee Meeting - Recommendations to Commence Public Input for Closure of Louise Dean School for the Purpose of Relocation

May-June 2022 Communication and Engagement

Closure of School Procedures



**Calgary Board
of Education**

**Louise Dean School |
Consideration of Closure
for the Purpose of Relocation**



Consideration of Closure for the Purpose of Relocation: Louise Dean School

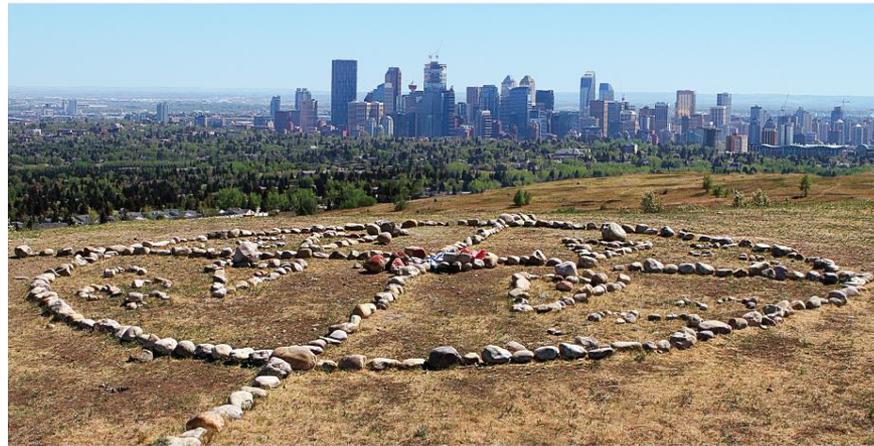
Virtual Public Input Meeting
Nov. 1, 2022
Time: 7:30 p.m.

(Meeting attendees, please mute your microphone and feel free to turn your camera off)



Calgary Board
of Education

Acknowledging the land where we gather



We would like to acknowledge the traditional territories and oral practices of the Blackfoot Nations, which includes the Siksika, the Piikani, and the Kainai. We also acknowledge the Tsuut'ina and Stoney Nakoda First Nations, the Métis Nation (Region 3), and all people who make their homes in the Treaty 7 region of Southern Alberta.

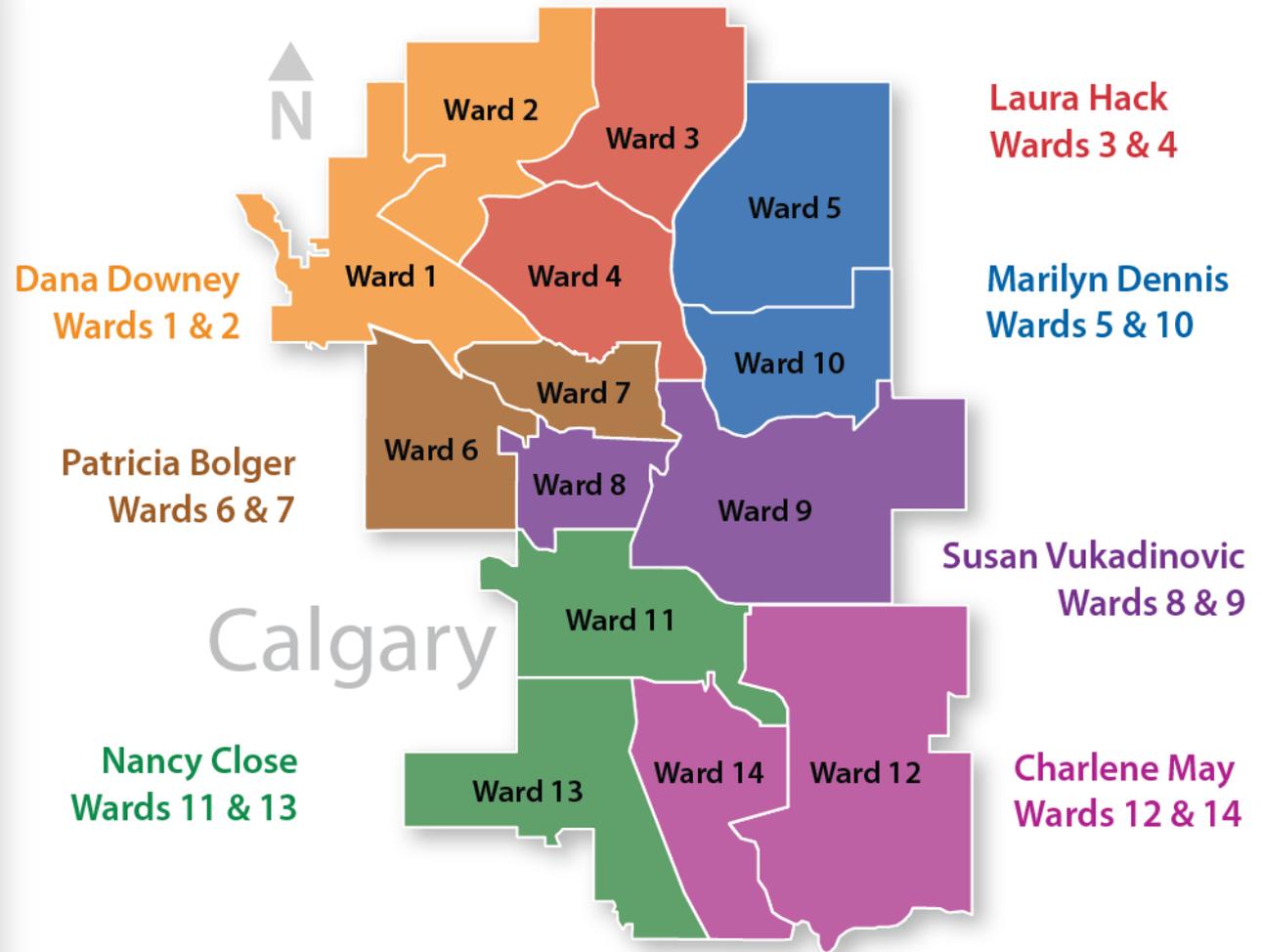
learning | [as unique](#) | as every student



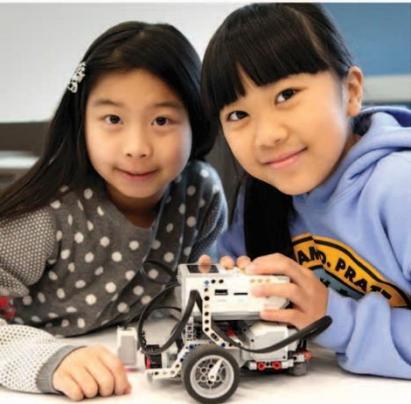
Welcome and Introductions – CBE Board of Trustees

Board of Trustees

Learn more about the trustees and the schools within each ward on the [CBE website](#).



Welcome and Introductions – CBE Administration



- Christopher Usih, Chief Superintendent of Schools
- Dany Breton, Superintendent, Facilities and Environmental Services
- Joanne Pitman, Superintendent, School Improvement
- Andrea Holowka, Superintendent, School Improvement
- Kelly-Ann Fenney, General Counsel and Procedural Advisor
- Prem Randhawa, Education Director, Area 3
- Lisa Nachtigal, Education Director, Area 4
- Helen Colborne, Principal, Louise Dean School
- Jennifer Gorkoff, Principal, Jack James High School
- Catherine Ford, Director, Planning
- Tanya Scanga, Manager, Corporate Planning and Reporting
- Trish Minor, Corporate Secretary
- Conor McGreish, Analyst, Planning
- Joanne Anderson, Communications Advisor
- Colt Chesney, Project Manager, Facilities and Environmental Services

Agenda



1. Opening Remarks
2. Meeting Purpose
3. Meeting Structure
4. CBE Administration Presentation
5. Questions and Comments
6. Closing Remarks



Opening Remarks



- Chair, Board of Trustees - Laura Hack

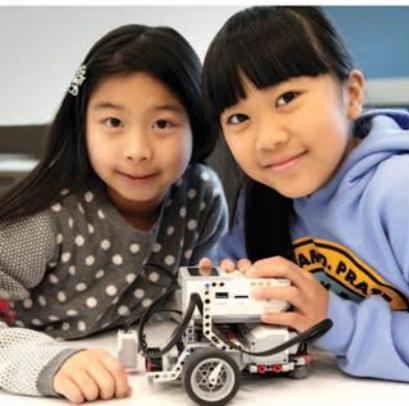
Meeting Purpose



- Outline the rationale for the proposed closure for the purpose of relocation.
- Share relevant information.
- Provide the opportunity for questions and comments on the proposed closure.



Meeting Structure



- Please mute your microphone except when you are called on to speak.
- Comments and questions will be addressed following the presentation portion of the meeting.
- Comments and questions limited to no longer than five minutes.
- Structure is designed to respect differing opinions and everyone's right to speak.

What is the Louise Dean School?



- The Louise Dean School (LDS) welcomes all pregnant and parenting Grade 9-12 students into a personalized learning environment that honours individual strengths and removes barriers to learning.
- The LDS is currently located in Kensington School, which was constructed in 1947.
- Student enrolment as of Sept. 29, 2022 is 46 students.

What Makes LDS Unique?



- A network of support with the CBE, Kindred and AHS working collaboratively to provide students with the services and supports they need to be successful.
- Sheltered and individualized programming with flexible schedules.
- Pre-natal, parenting and Students Transitioning to Employment, Education and Parenting (STEP) supports.
- On-site child care.

Why Move the LDS Now?



- The CBE remains committed to working collaboratively with Kindred and AHS to provide programming tailored to the needs of pregnant and parenting teens.
- Kensington School requires a significant investment of \$17 million in maintenance and facility infrastructure to bring its functionality to an acceptable state.
- We risk losing Kindred as a key partner in this program if the LDS continues to operate as the only program in a school building.

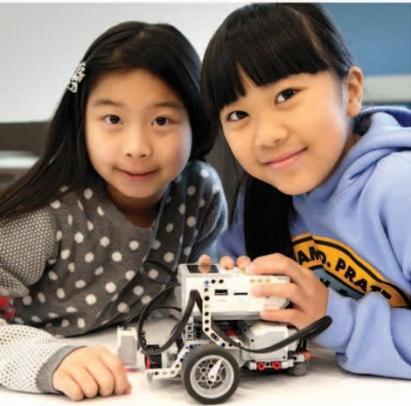
These considerations caused the CBE to begin discussions in 2018 about finding a new location for the LDS.

Considering Locations for LDS



- In 2019, the CBE initially considered the Dr. Norman Bethune School site as a potential location.
- It was later determined that the costs would be too significant to renovate the Dr. Norman Bethune location.
- Subsequently, Kindred advised that dropping enrolment numbers were impacting their ability to support LDS students.
- In May 2022, a fire significantly damaged Dr. Norman Bethune School. \$3M in damage for a building with an Actual Cash Value of \$1.4M.

Considering Locations for LDS



- After Dr. Norman Bethune was no longer a potential location, we set criteria for looking at other spaces:
 - Co-location with another high school for:
 - continued partner support (AHS and Kindred) and
 - the opportunity to provide a range of programming options for students.
 - Ability to have dedicated, separate space for LDS students, children and programming.
 - Accessibility to transit and proximity to current students.
 - Maximize use of existing facilities.
- Jack James High School (JJHS) is the only CBE space available that meets these criteria, and has enough space for LDS and JJHS programming to both continue without reductions in programming or services.

Considering Locations for LDS (cont'd)



- Access to enhanced learning opportunities (i.e. Career and Technology Studies)
- Increased access to courses required for high school diploma or certificate completion
- Relative affordability of facility modifications to JJHS in comparison to maintenance and recapitalization requirements of Kensington School

Reimagining the LDS

Current programming will continue at JJHS. In addition, new opportunities will become available:

- Additional academic programming can be offered to LDS students.
- Mental health and health-based supports can be offered to a greater number of students.
- A larger, recently renovated facility will provide an improved learning environment for LDS students.
- Parenting fathers and partners will have more access to co-parenting opportunities.



Key Characteristics of JJHS



- Smaller high school environment that allows for a personalized approach to learning.
- Enhanced Knowledge & Employability and CTS programming.
- On-site preschool program for families in the community; JJHS staff and students deliver services. *Children of LDS students will not be part of this program and will receive separate child care in a separate space from Kindred.*
- Currently only one JJHS entry point and office staff see all who enter. All other doors remain locked and security cameras provide ways to monitor activity around the building. *Doors connecting between JJHS and LDS will only allow LDS students into the LDS space.*

LDS Programming at JJHS



- Specialized and unique programming available to pregnant and parenting students will continue at JJHS, including highly personalized learning opportunities.
- LDS students will continue to access Kindred and AHS programming and supports.
- Space for both partners will be maintained.
- Access to on-site child care will continue.
- JJHS students will have access to additional supports from LDS partners.

LDS Programming at JJHS (cont'd)



- Increased co-parenting opportunities for LDS.
- Expanded opportunity to offer diploma and Knowledge and Employability (K&E) courses.
- Flexible schedules will continue to be honoured for both JJHS and LDS students.
- JJHS and LDS students will continue to have access to courses and programs based on student needs.

LDS Programming at JJHS (cont'd)



- Sheltered learning will continue for LDS students, which means core courses will be taught by LDS teachers for LDS students only.
- LDS students will have increased access to CTS courses.
- Increased access to Indigenous and English Language Learning supports for LDS students.
- Students will experience a welcoming, caring, safe and inclusive learning environment.

Enhanced Learning Opportunities for LDS and JJHS Students



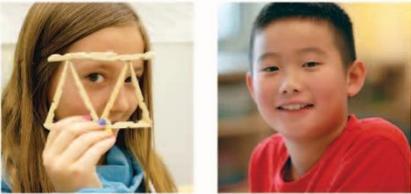
- The LDS and JJHS programs will operate alongside each other with separate spaces for each and shared spaces as well.
- Opportunities such as extended semesters, credit recovery, retro-credits and flexible programming will continue to promote successful high school completion for both JJHS and LDS students.
- Increased programming prospects for JJHS and LDS students drawing on staff expertise.

Partnerships



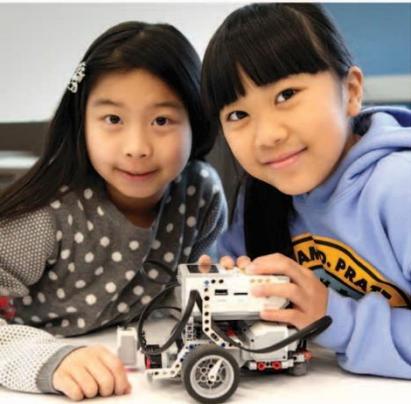
- A key partnership is the CBE's collaboration with Kindred. The services provided include childcare, counselling, infant mental health supports and more.
- Kindred receives grant funding to support much of the non-educational services provided as an essential part of Louise Dean School
- If LDS remains at Kensington School, Kindred has shared that this will require a continued “right-sizing” of their services.
- This means that Kindred will likely need to redeploy some of the services they provide to new parents into the community. This could result in the ending of the on-site childcare program at the Louise Dean School.

Partnerships



- Moving to Jack James High School is the best option to protect the broadest range of on-site services for LDS students.
- The program relocation can maintain many of Kindred's services to Louise Dean, as it will allow for an expansion of their services to a greater base of clients within the CBE.
- These enhancements could improve the wellbeing of young parents, such as:
 - inclusion of young fathers
 - a broader range of educational courses
 - more academic support (especially for Indigenous and newcomer students)
 - and a shorter commute for many students.

Proposed Student Transition Plan



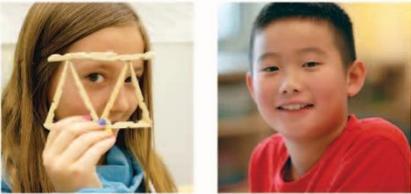
- The plan will reflect feedback and perspectives gathered from students, parents, staff and school administrators.
- Staff from the LDS (CBE, Kindred and AHS) and JJHS will work together during the 2023-24 school year to ensure personalized and individual transition plans are created for each LDS student.
- Communications with JJHS community about what this means for their school.
- The plan will be timely, ongoing and responsive.
- Ongoing communications with families on transition will take place January 2023 to August 2024.

Proximity, Access & Transportation



- JJHS can be accessed via city transit.
- While students attend from all quadrants of the city, most of the students enrolled in LDS live in the NE or SE areas of Calgary.
- The average travel time for current LDS students to the Kensington School site using public transportation is 53 minutes. *The average travel time for current LDS students to the JJHS site would be 40 minutes.*

CBE Planning Principles

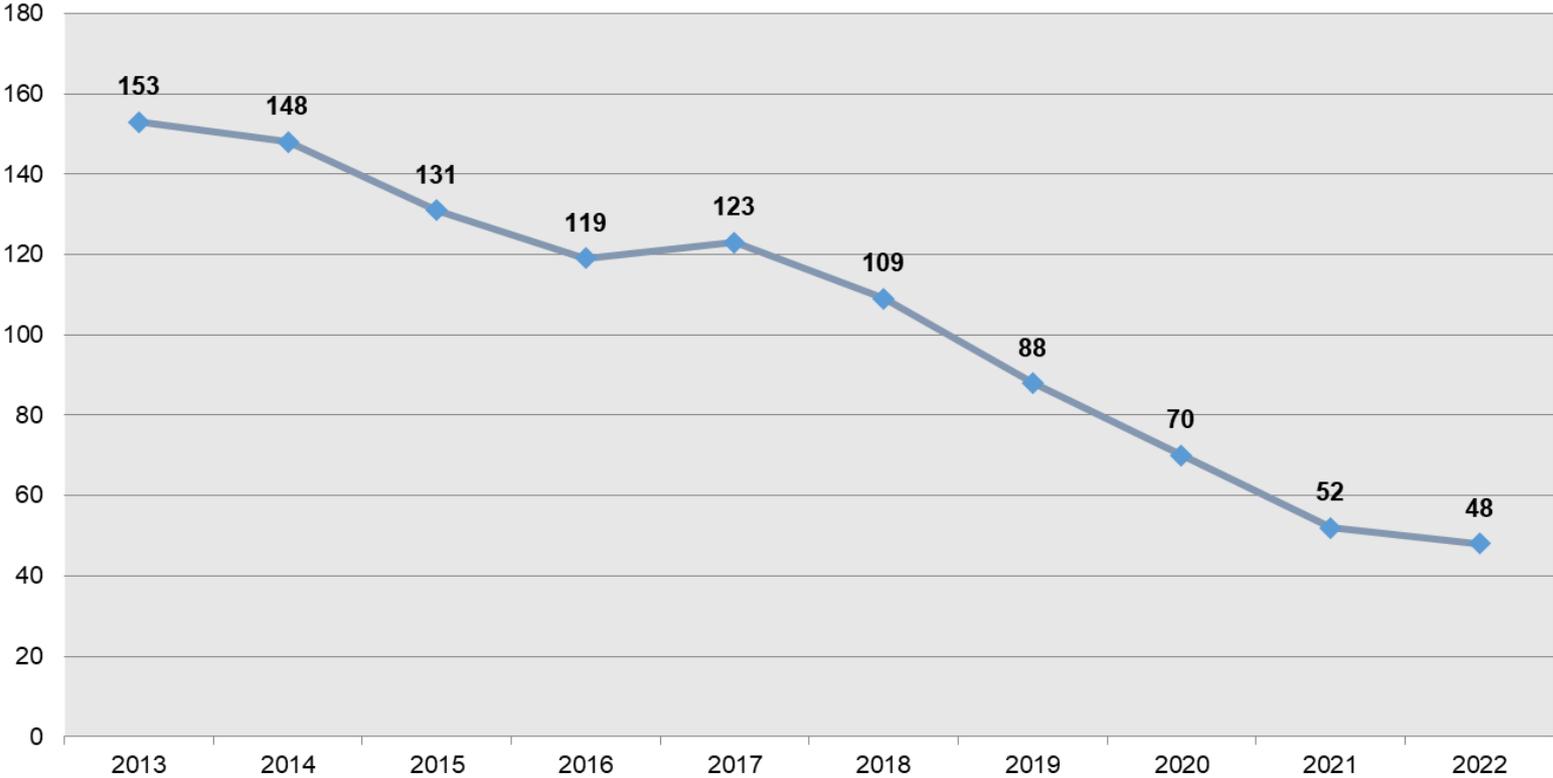


- Provide equitable access for all students to quality learning environments and choice of programs
- Use space and resources effectively
- Provide long term sustainability

AR 1090 Student Accommodation Planning Process

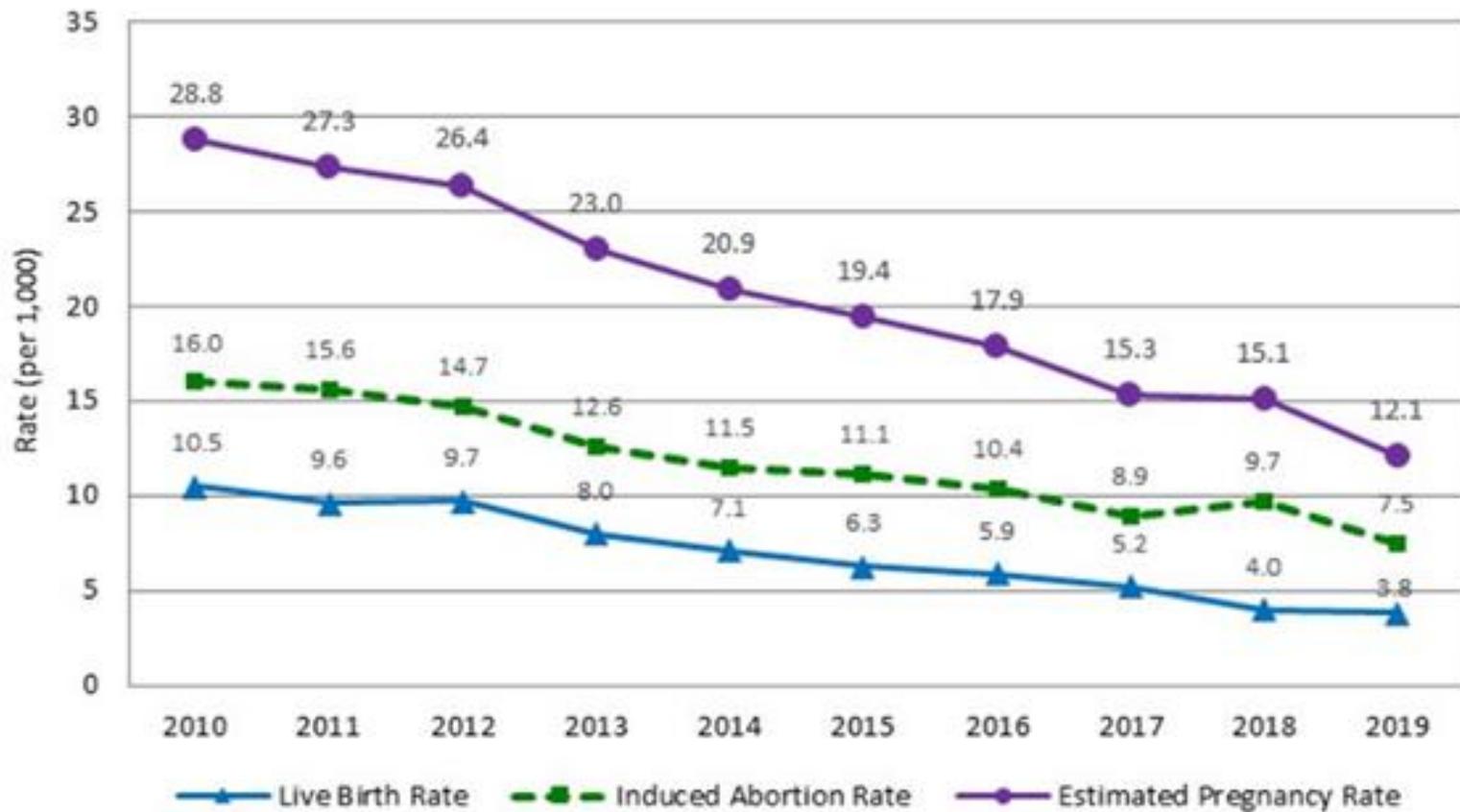
Enrolment & Impacts

Louise Dean School Enrolment Historical Enrolment



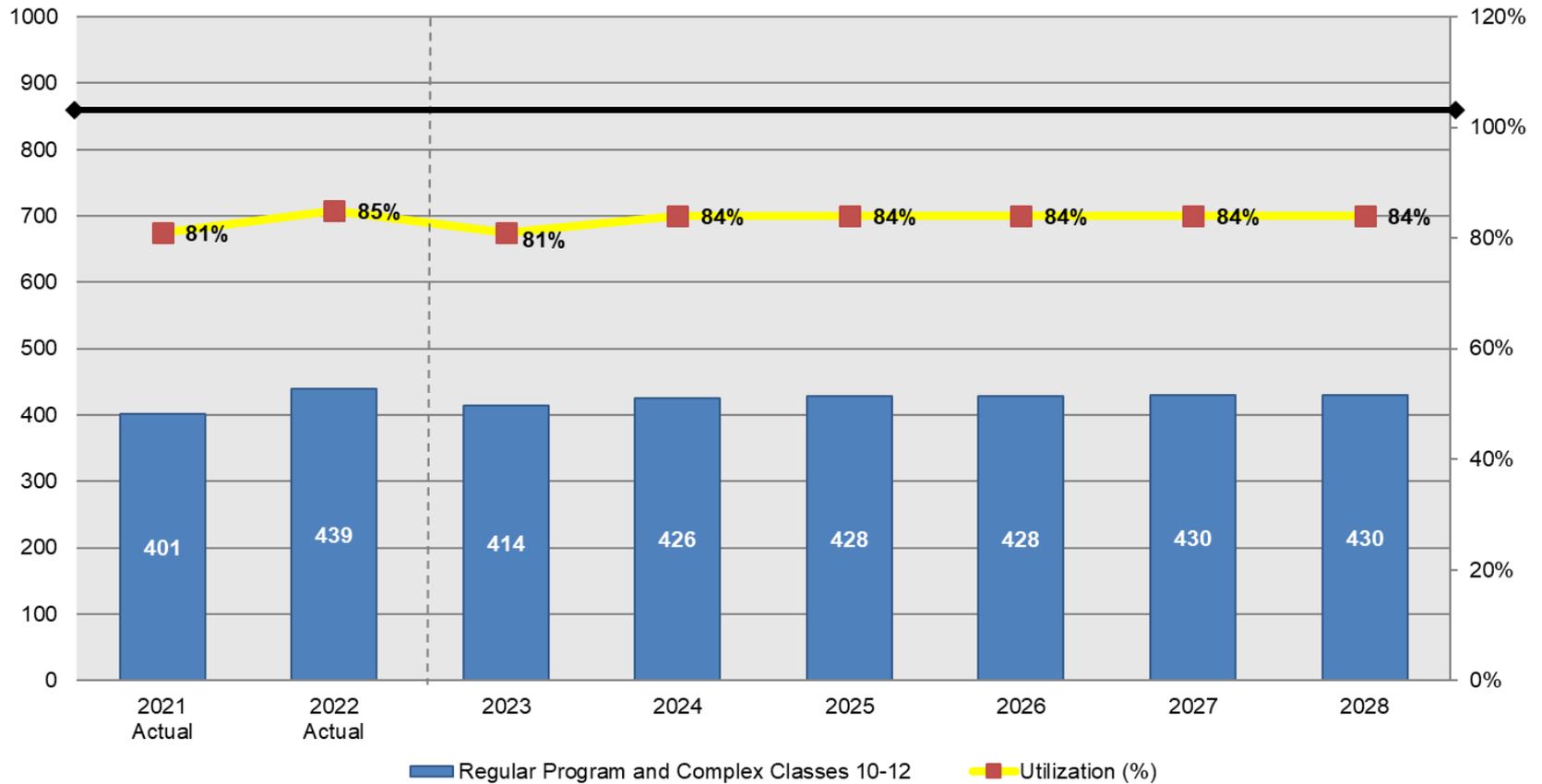
Enrolment & Impacts

Estimated Pregnancy Rate, Induced Abortion Rate and Live Birth Rate among Teens in the Calgary Zone: 2010-2019



Space, Capacity and Utilization

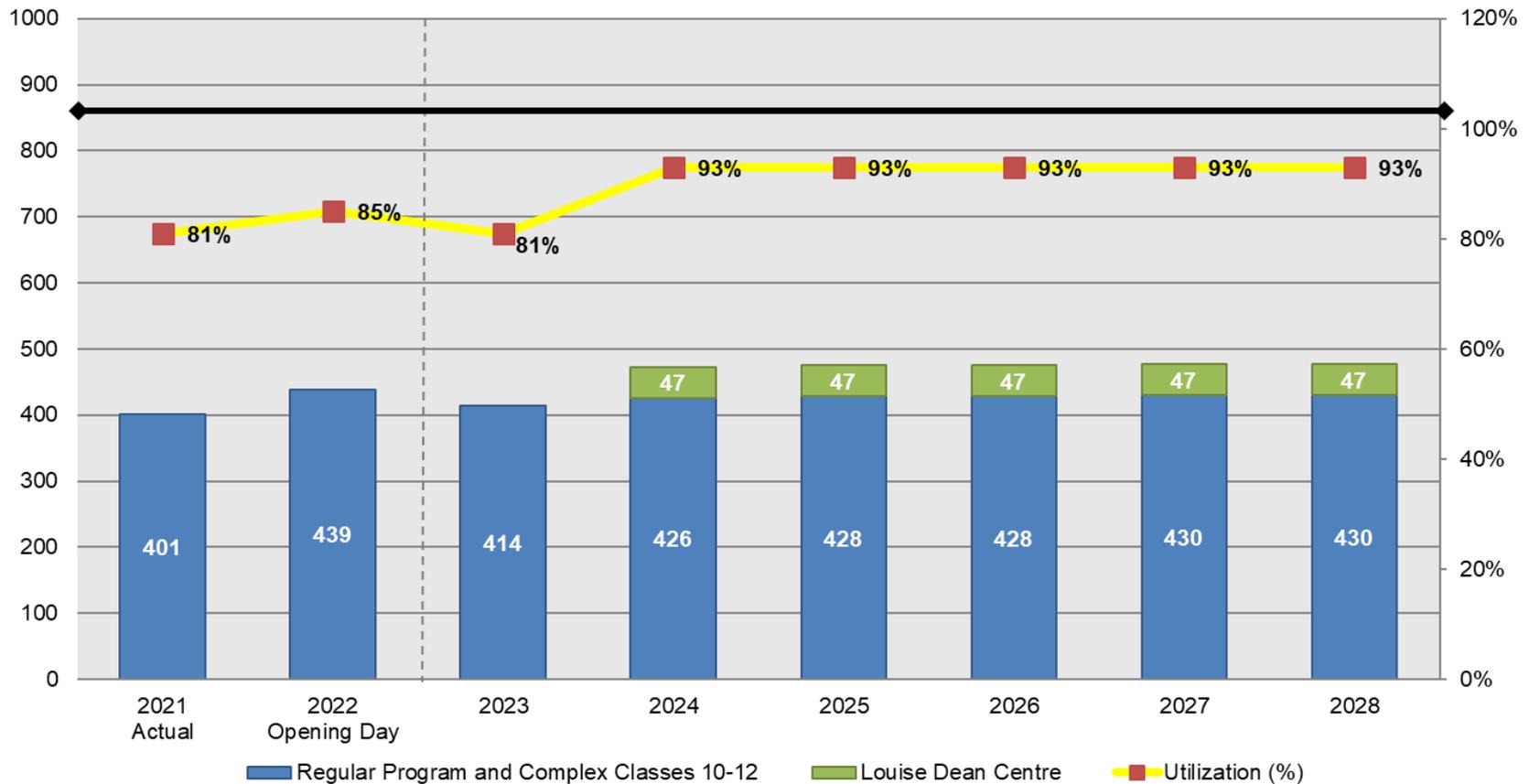
Jack James High School Enrolment Projections: 2023-2028
 Status Quo Projection



Space, Capacity and Utilization

Jack James High School Enrolment Projections: 2023-2028

Louise Dean School students relocate in the 2024-25 school year



Financial Impacts



- Net operational savings of \$61,000 per year.
 - Operational savings of \$185,000 per year for items such as custodial, utilities, insurance and maintenance costs.
 - Decreased Operations & Maintenance (O&M) funding of \$124,000 from the loss of one location
 - Same O&M for Jack James High School as it is already over 85% and attracting full funding.
- One time investment of approximately \$5.6 million to renovate Jack James High School, in comparison to the \$17 million investment that would be required to renovate Kensington School.

Condition of Kensington School



- Closure of Kensington School will help ensure that LDS students do not experience building system failures, which could result in disruptive temporary relocations.
- Total investment of \$17M:

Kensington School Required Upgrades	Cost (\$M)
Demolition and Abatement	0.8
Roofing and Building Envelope	2.7
Program Upgrades and FF&E	2.6
Mechanical Infrastructure	2.7
Electrical Infrastructure	0.8
Egress and Accessibility	0.4
Washroom Facilities	0.4
Structural Supports/Corridor Distributions	0.1
Project Allowances, Phasing, OH&P	2.8
Consulting Services, Permits & Project Admin	1.7
Non Refundable GST	0.2
Escalation	1.8
Total	\$17.0

Condition of Kensington School

- Roof



1985

- 37 yrs old

- 25 yr life exp



2002

- 20 yrs old

- 25 yr life exp

8-339

Condition of Kensington School

- Building Envelop

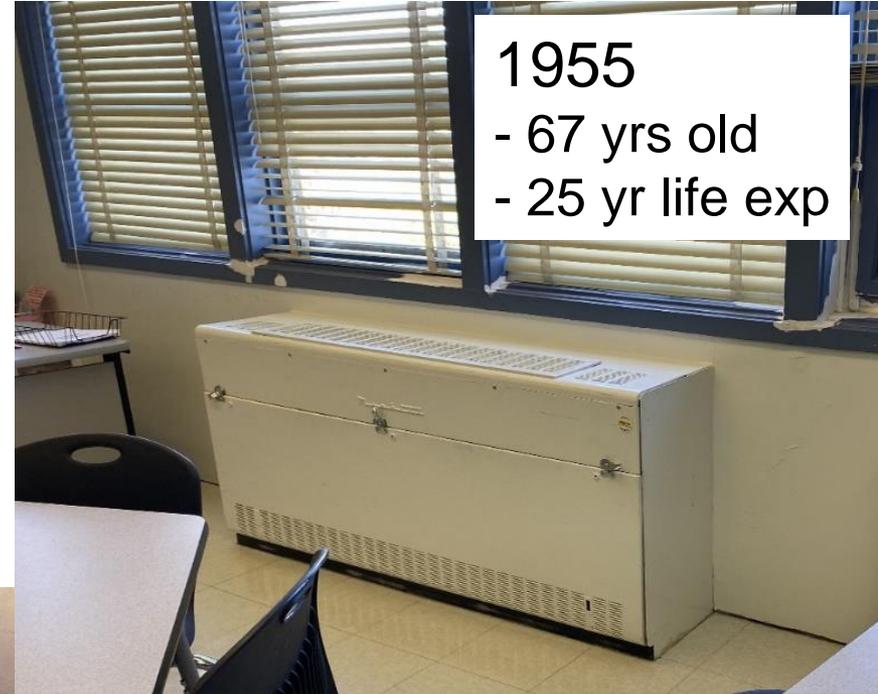


Condition of Kensington School

- Mechanical



1947
- 75 yrs old
- 40 yr life exp



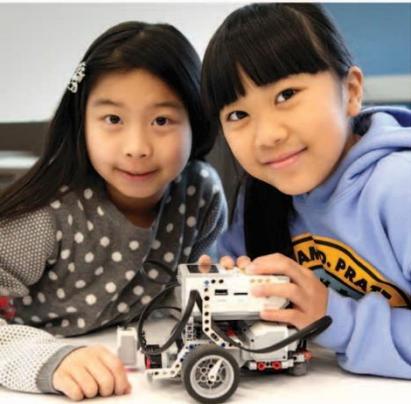
1955
- 67 yrs old
- 25 yr life exp



1947
- 75 yrs old
- 50 yr life exp

8-341

Changes to Jack James HS

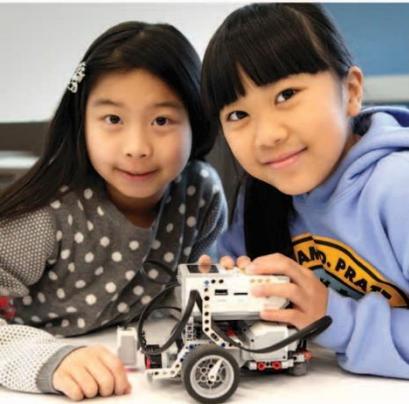


Main Floor

- Expand the school parking lot by ~40 stalls.
- Explore the possibility of creating a dedicated LDS entrance.
- Provide a Learning Center and dedicated Childcare Space for Nursery, Infants & Toddler complete with washrooms, an outdoor play space and storage.
- Provide secure hardware to limit access to dedicated LDS student spaces from the larger student population.
- Create a JJHS student services area.
- Redevelop the Main office to incorporate space for the LDS Administration.

Changes to Jack James HS

Main Floor

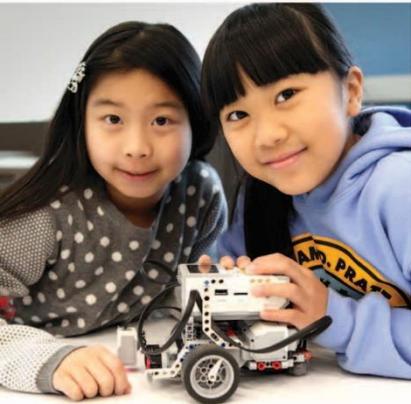


LEGEND:

-  INDICATES AREAS TO BE REDEVELOPED FOR LDS
-  INDICATES AREAS TO BE SHARED
-  INDICATES AREAS TO BE REDEVELOPED FOR JJHS
-  INDICATES AREAS THAT REMAIN UNCHANGED

Changes to Jack James HS

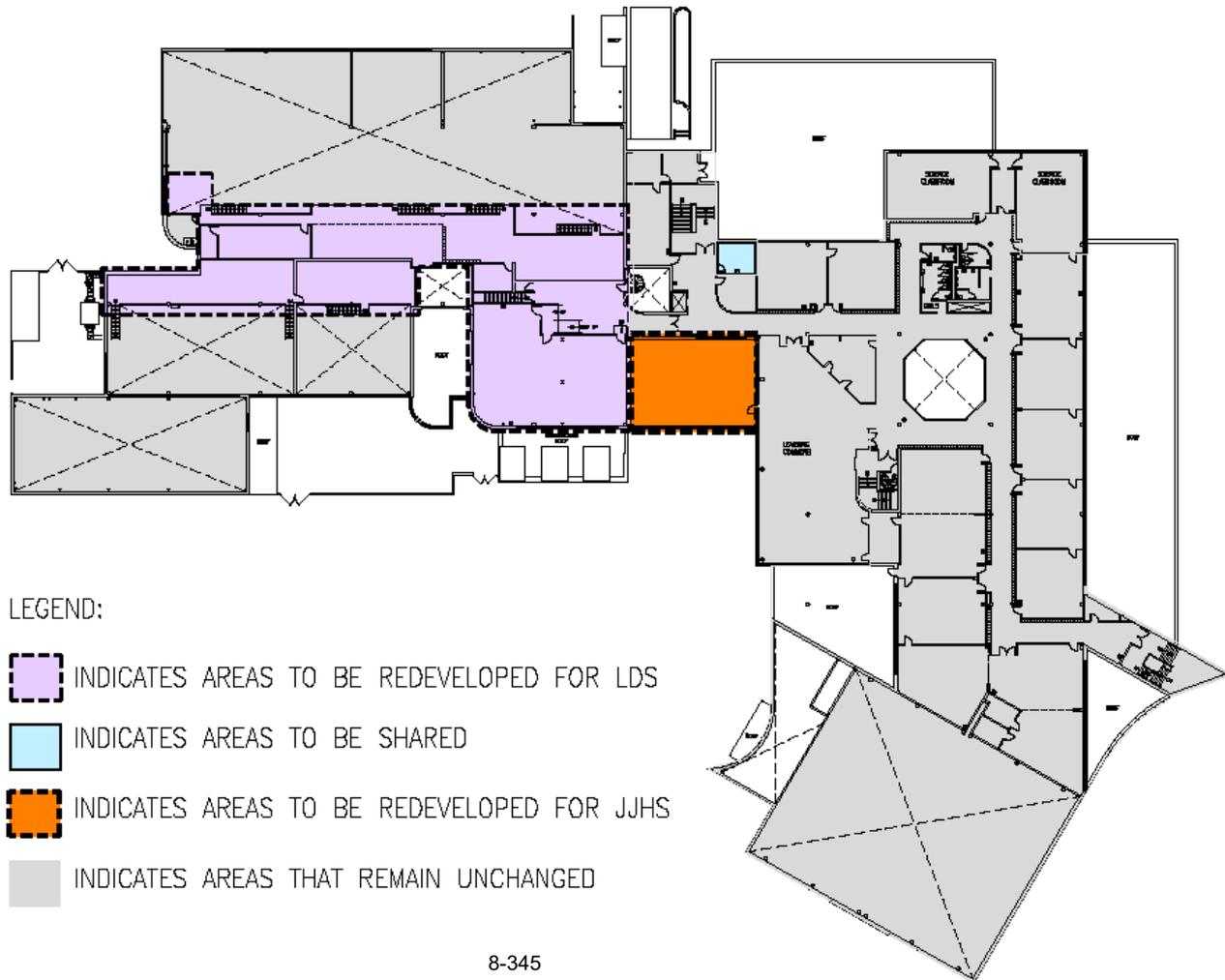
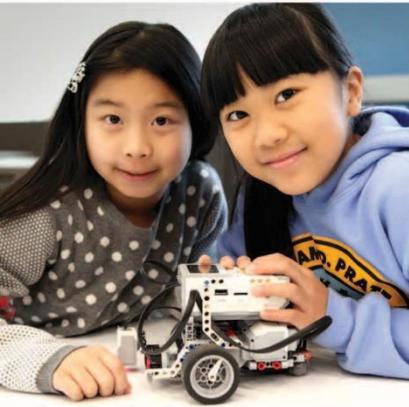
Second Floor



- Provide a total of 3 dedicated LDS classroom spaces;
- Provide Kindred admin space, offices, student crisis room, counseling rooms, therapy rooms;
- Provide AHS admin space, offices and a medical examination office; and
- Develop a new two story exit staircase

Changes to Jack James HS

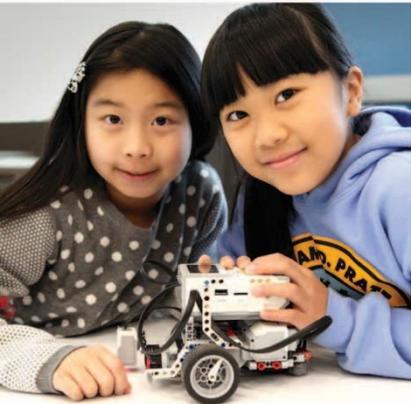
Second Floor



LEGEND:

-  INDICATES AREAS TO BE REDEVELOPED FOR LDS
-  INDICATES AREAS TO BE SHARED
-  INDICATES AREAS TO BE REDEVELOPED FOR JJHS
-  INDICATES AREAS THAT REMAIN UNCHANGED

Future Use of Facility



- Owing to the significant maintenance and repair costs, it is proposed that the Kensington School building be declared surplus if relocation is approved.
- CBE would seek Board and Ministerial approval to sell the land. CBE would not pursue alternative programming or community use of the school.
- The property consists of non-reserve lands held in fee simple by the CBE, with portions available for sale at fair market value and others for \$1 to the City.
- It is anticipated that the proposed relocation to JJHS will favourably impact CBE long-term capital plans.

Proposed Timeline for Implementation



Questions and Comments



How to Share

- if you have a question or comment, add your first and last name and the word “question” or “comment” in the chat window. We will call on you when it is your turn.
- Comments and questions limited to no longer than five minutes.

Principles of Participation

- Balance air time fairly.
- Speak one at a time.
- Share thoughts and comments in a respectful way.

Written Submissions



Attention: Lisa Nachtigal
Calgary Board of Education
4711 Maryvale Drive N.E.
Calgary AB T2A 3A1
403-777-6233
Area4@cbe.ab.ca

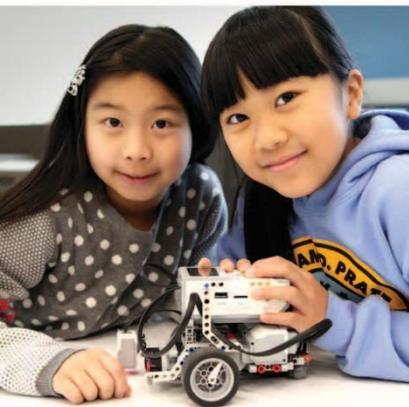


or



Email directly to BoardofTrustees@cbe.ab.ca

Please respond in writing
by Tuesday, Nov. 22, 2022



Closing Remarks

**operational
expectations
monitoring report**

OE-4: Treatment of Employees

BOARD OF TRUSTEES ACTION

Monitoring report for the school
year 2021-2022

Report Date

November, 15, 2022

Resubmitted

November 29, 2022

With respect to OE-4: Treatment of Employees, the Board of Trustees:

- Approves that the Chief Superintendent is in compliance with the provisions of this policy.
- Finds the evidence to be compliant with noted exceptions
- Finds evidence to be not compliant

operational
expectations
monitoring report

Monitoring report for the
school year 2021-2022

Report date:
November 15, 2022

OE-4: Treatment of Employees

CHIEF SUPERINTENDENT CERTIFICATION

With respect to Operational Expectations 4: Treatment of Employees, the Chief Superintendent certifies that the proceeding information is accurate and complete.

- In Compliance.
- In Compliance with exceptions noted in the evidence.
- Not in Compliance.

Signed: Chris Usih Date: November 15, 2022
Christopher Usih, Chief Superintendent

BOARD OF TRUSTEES ACTION

With respect to Operational Expectations 1: Global Operational Expectations, the Board of Trustees:

- Finds the evidence to be compliant
- Finds the evidence to be compliant with noted exceptions
- Finds evidence to be not compliant

Summary statement/motion of the Board of Trustees:

Signed: _____ Date: _____
Chair, Board of Trustees

OE-4: Treatment of Employees

Executive Summary

The Board of Trustees believes that student success and well-being depend upon the recruitment, retention, and fair compensation of highly qualified employees working in an environment that is safe, courteous, and professionally supportive.

This Operational Expectation establishes the values and expectations of the Board of Trustees for the Calgary Board of Education regarding the treatment of employees.

The Chief Superintendent's reasonable interpretation and indicators for OE 4: Treatment of Employees were approved on October 10, 2017. The Board of Trustees last monitored OE 4 on November 10, 2020. This report includes data available from the 2021-2022 school year and contains evidence to support the following findings:

Policy Statement	Indicator	Finding
4.1	4.1.1	No longer applicable
4.1	4.1.2	No longer applicable
4.1	4.1.3	Compliance
4.1	4.1.4	Compliance
4.2	4.2.1	Compliance
4.2	4.2.2	Compliance
4.2	4.2.3	Compliance
4.3	4.3.1	Compliance
4.3	4.3.2	Compliance
4.4	4.4.1	Compliance
4.4	4.4.2	Compliance
4.4	4.4.3	Compliance
4.4	4.4.4	Compliance

OE-4: Treatment of Employees

The Board of Trustees believes that student success and well-being depend upon the recruitment, retention, and fair compensation of highly qualified employees working in an environment that is safe, courteous, and professionally supportive.

Board-approved Interpretation |

CBE has the ability to positively impact 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.

The Chief Superintendent interprets:

- *safe* to mean a work environment that is free from potential harm to employees and their well-being.

OE-4: Treatment of Employees

- *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.	*no longer applicable
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*On November 24, 2020, the Board of Trustees passed a motion directing the Chief Superintendent to review indicators 4.1.1 and 4.1.2 for Board re-affirmation or approval. On October 12, 2021, the Board of Trustees approved a new indicator related to employee surveys. Reporting on the new indicator, which is An employee engagement survey will be conducted every two years.

Evidence statement

CBE administration adopted a new means for monitoring employee engagement and well-being through shorter, targeted “pulse” surveys. The first survey of all staff was conducted in June 2022. The topic for the survey was Employee Wellbeing. A total of 8622 staff completed the survey. In addition to quantitative questions, the survey provided the opportunity for staff to provide written comments. Approximately 2300 comments were received. The survey responses are being analyzed to identify key themes that need to be addressed.

Communication, with respect to those themes and actions to address concerns, will be communicated during the 2022-2023 school year.

OE-4: Treatment of Employees

2. Improvement will be noted in the bi-annual employee engagement survey on identified areas of focus.	No longer applicable*
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*On November 24, 2020, the Board of Trustees passed a motion directing the Chief Superintendent to review indicators 4.1.1 and 4.1.2 for Board re-affirmation or approval. On October 12, 2021, the Board of Trustees approved a new indicator related to employee surveys. As a result, this indicator is no longer applicable for this report.

Evidence statement

Due to the changes noted above, this indicator is no longer applicable.

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
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The organization is compliant with this indicator.

Evidence statement

The CBE currently provides Professional Improvement Fellowships (PIF) leave opportunities to continuous Staff Association (SA), Professional Support Staff (PSS) and certificated Alberta Teachers' Association (ATA) employees. In the 2021-2022 school year, 80 employees were granted and began their Professional Improvement Fellowship (PIF) leave.

Composition of employees taking a PIF consisted of 71 employees affiliated with the ATA and 9 with the SA. Currently, the CBE does not track if other granted leaves (deferred salary or general leaves) are utilized for professional or personal development; however, it is plausible that some are used in this manner



OE-4: Treatment of Employees

<p>4. Mechanisms in place that support a safe organizational culture are utilized (such as Harassment, Workplace Violence, and Whistleblower reports).</p>	<p>Compliant</p>
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The organization is compliant with this indicator.

Evidence statement

CBE has comprehensive administrative regulations that establish standards for employee conduct, and that provide clear processes to address complaints of bullying, harassment, discrimination, and gross mismanagement of CBE resources. During 2021-2022 school year, AR 4090 - Public Interest Disclosure, AR 4027 - Employee Code of Conduct and AR 4038 - Harassment, Sexual Harassment and Discrimination were reported as being shared and discussed by 100% of all supervisors, including principals. Employees can file complaints through multiple mechanisms – e.g. directly to the Superintendent of Human Resources or through Public School Works. Whistleblower complaints are directed to the Designated Officer at CBE.

Complaints under the relevant mechanisms from a range of employee occupations and worksites is evidence of that these mechanisms are available and utilized.

Evidence demonstrates applicable indicators, namely 3 and 4, in subsection 1 are in compliance. Indicators 1 and 2 are no longer applicable as per direction of the Board.

<p>4.2</p>	<p>Establish and implement standards and practices for the recruitment, fair compensation, and retention of highly qualified employees.</p>	<p>Compliant</p>
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The processes involved in hiring new employees and maintaining current employees is critical to support achievement of CBE Results.

OE-4: Treatment of Employees

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
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The organization is compliant with this indicator.

Evidence statement

At the end of the 2021-2022 school year, 87.44% of continuous employees remained employed with the CBE two years after completing their probation period. A drop occurred in 2021. 60% of the employees who did not remain employed after 2 years were Lunch Room Supervisors, who while continuous employees, are part time and work a limited number of hours per week (10 hours per week). The challenges associated with COVID-19 appear to have impacted this group more than other staff. Excluding Lunchroom Supervisors, 92.6% of employees remained employed after 2 years.

2. 95% of school based principals and assistant principals who successfully pass their evaluation will have maintained the designation at the 3 year anniversary.	Compliant
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The organization is compliant with this indicator.

Evidence statement

OE-4: Treatment of Employees

In 2021-2022 school year, 100% of school based principals and assistant principals, who successfully passed their evaluation, maintained their designation at their three (3) year anniversary in 2021-2022.

3. Salaries and benefits are reviewed annually against identified comparators.	Compliant
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The organization is compliant with this indicator.

Evidence statement

In 2021-2022 salaries and benefits were reviewed against relevant comparators in support of both collective bargaining in the case of unionized staff and compensation policy decisions for exempt staff
A new external survey will be conducted in 2023.

4.2.4. An external expert conducted a survey of exempt and executive position salaries.	Compliant
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The organization is compliant with this indicator.

Evidence statement

The CBE will retain an external expert to conduct a salary survey of exempt and executive positions in 2023 and every four years thereafter.

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"> • respect in the workplace; • conflict of interest; and • responsible use of electronic information resources. 	<p>Compliant</p>
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The organization is compliant with this indicator.

Evidence statement

All employees who join the organization are provided CBE documentation regarding regulations governing respect in the workplace, the Employee Code of Conduct and Responsible Use of Electronic Information resources and regulations, through the onboarding process. Employees are responsible for signing-off to indicate awareness.

Every new employee is provided a link to all new hire documents that include:

- AR 4027 – Employee Code of Conduct;
- AR 1061 – Responsible Care and Security of Information;
- AR-1062 – Responsible Use of Electronic Information;
- AR 1070 – Occupational Health and Safety; and
- AR 6024 – Student Records.

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

There were no grievances, arbitrations, board of reference decisions or finding in a court of law that CBE failed to administer clear personnel rules and procedures for employees, including processes for suspension, transfer and termination actions.

Evidence demonstrates all indicators in subsection 3 are in compliance.

<p>4.4</p>	<p>Ensure the Board’s approval for the bargaining mandate, the ratification of all collective agreements for unionized employees, and the approval of the total compensation of all exempt employees.</p>	<p>Compliant</p>
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Negotiation discussions with unionized employees must be conducted within reasonable and permitted parameters

The Chief Superintendent interprets:

- *Board’s approval* to mean a carried motion recorded in the minutes of a

OE-4: Treatment of Employees

meeting of the Board of Trustees.

- *bargaining mandate* to mean the parameters within which a new collective agreement may be negotiated.
- *ratification* to mean the approval to conclude a collective agreement in accordance with the Labour Relations Code.
- *total compensation* to mean aggregate cost of salaries and benefits for exempt employees that are funded from the CBE budget.
- *exempt employees* to mean personnel who are not part of a bargaining unit according to the Labour Relations Code.

1. The commencement of every round of collective bargaining occurs after the Board of Trustees approves a bargaining mandate.	Compliant
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The organization is compliant with this indicator.

Evidence statement

There were no bargaining mandates presented to the Board of Trustees between September 1, 2021 and August 31, 2022 (fiscal year) as no collective bargaining sessions occurred.

2. All collective bargaining settlements occur within the parameters of any mandate approved by the Board of Trustees.	Compliant
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The organization is compliant with this indicator.

Evidence statement

There were no collective bargaining settlements between September 1, 2021 and August 31, 2022 (fiscal year). A new collective agreement covering teachers was negotiated between the Teacher Employer Bargaining Association (TEBA) and the Alberta Teachers Association (ATA) but that agreement does not require a mandate from 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
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The organization is compliant with this indicator.

Evidence statement

There were no new collective bargaining agreements ratified between September 1, 2021 and August 31, 2022 (fiscal year). A new collective agreement covering teachers was negotiated between the Teacher Employer Bargaining Association (TEBA) and the Alberta Teachers Association (ATA) but that agreement does not require approval by the Board of Trustees

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, 2021 to August 31, 2022.

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

Fourth Quarter Budget Variance Report

Date	November 29, 2022
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	OE-5: Financial Planning GC-5E: Board Committees
Resource Person(s)	Tanya Scanga, Manager, Corporate Planning & Reporting

1 | Recommendation

This report is provided for the information of the Board of Trustees. No decision is required.

2 | Issue

Operational Expectations OE-5: Financial Planning requires quarterly variance reports with explanations of variances over 1% and \$500,000 between the CBE's 2021-22 budget and this forecast. This report serves as the fourth-quarter report for the 2021-22 fiscal year ending August 31st, 2022.

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



3 | Background

Quarterly variance and annual financial reports presented to the Audit and Risk Committee and the Board of Trustees, provide information on the results of CBE operations. This report compares the 2021-22 fourth-quarter results to the 2021-22 budget in compliance with Operational Expectations OE-5: Financial Planning. As noted below, the CBE’s 2021-22 budget is approved in May for the school year that begins in the following September.

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
- Attachment VI: Financial Health Matrix



4 | Analysis

The global COVID-19 pandemic continued to impact CBE’s operations in the fourth quarter, albeit at a lesser rate than earlier in the year. The CBE continues to move towards a new normal world of enhanced cleaning and heightened monitoring. That said, all public health measures impacting public education were removed by the CBE’s fiscal year-end of August 31, 2022. The CBE will continue to follow the guidance of Alberta Health Services and the Government of Alberta while monitoring the additional spending, if any, related to pandemic mitigation.

Operating deficit

The deficit for the year is \$10.9 million (0.8% of budgeted expenditures), inclusive of estimated COVID-19 mitigation costs of \$15.4 million (Attachment V). This is an unfavourable variance (larger deficit) of \$10.9 million from the balanced budget approved by the Board of Trustees in May of 2021. That said, the CBE’s 2021-22 Budget did not include COVID-19 mitigation costs due to uncertainty at the time. As noted above, COVID-19 mitigation costs are the primary source of the unfavorable variances.

To address the cost of COVID-19 mitigation, the CBE proactively requested, and subsequently received, access for up to \$14 million in operating reserves in January 2022. The CBE used \$13.6 million to fund the incremental COVID-19 mitigation costs. In addition to COVID-19 mitigation costs, this \$10.9 million unfavourable variance is comprised of a number of offsetting revenue and expense factors that are outlined in this report.

Overall revenues are lower than budgeted by \$11.5 million and expenses have decreased by \$0.6 million.

Revenue decreased mainly due to the deferral (setting aside) of provincial grant funding based on lower actual enrolment from the enrolment forecast in Budget 2021-22. Overall revenue was further impacted by the decision to eliminate student transportation fees for the 2021-22 school year. This decision reduced transportation fee revenue. These reductions were partially offset by a new Learning Disruption Grant received to mitigate pandemic-related learning disruptions. This grant was not available to offset other costs and was not incorporated in Budget 2021-22 as it was unknown at the time the budget was approved.

Although total expenditures decreased, the reduction was not at the same rate as the overall revenue decline. This discrepancy is explained by the CBE's continued focus on meeting the learning needs of the students through a pandemic and the ongoing pandemic recovery. As a result, some specific sources of revenue decreased while expenditures continued to be incurred.

Please refer to the line-item analysis for further details. Spending by schools and service units is provided in Attachment II with explanations of significant variances from Budget 2021-22.

Capital Activities

Board-funded capital expenditures fund various projects necessary to support the continued functioning of the CBE. Examples of capital expenditures not funded via Alberta Education capital grants include, but are not necessarily limited to, technology upgrades, new school fit-up, non-school building upgrades, school air-conditioning, and modular classroom installations/demolitions.

The board-funded capital expenditures for the 2021-22 school year were \$20.5 million, a decrease of \$7.8 million from budgeted expenses and \$30.9 million from total budgeted expenditures of \$51.3 million including carryforwards of \$20.4 million from 2020-21.

This variance from the budget is primarily due to:

- \$11.9 million delayed spending on capital projects initiated in 2020-21, continued into the 2021-22 fiscal year, for new school fit-up. Those projects continued into 2022-23;
- \$6.8 million delayed use of capital reserves approved for solar power systems;
- \$1.9 million surplus in non-facility related projects including Oracle Enterprise Resource Planning Upgrade and the Online Student Forms Solution;
- \$1.3 million saving in enhancement projects including custodial equipment, recycling equipment, and facility rental software;
- \$8.2 million delayed spending on various maintenance projects; and
- \$0.8 million decrease in capital lease repayments.

The 2021-22 fourth-quarter capital budget report in Attachment IV highlights significant variances from the Budget.

Use of reserves and balancing

The CBE submitted a balanced 2021-22 budget that did not require a draw from operating reserves. This fourth quarter forecast requires a draw of \$1.3 million from operating reserves and designated funds, and a contribution of \$8.0 million to capital reserves.

The withdrawal from designated operating reserves and capital reserves represents expenditures initiated in the previous fiscal year but carried-forward to the current fiscal year.

Expenditures forecasted for carry-forward as of August 31, 2022, are shown as an offsetting contribution to the reserves and any changes in the forecast may result in a request to access operating or capital reserves.

Operating Reserve

The forecasted operating reserve balance of \$37.4 million is a decrease of \$1.3 million from \$38.7 million on August 31, 2021. The CBE's reserves will continue to be deployed to maintain core programs, services and supports through these challenging times. Access to operating and capital reserves is subject to approval from the Minister of Education until August 31, 2023. The CBE has received the ministerial approval to access up to \$14 million in operating reserves to fund COVID-19 related costs for the current fiscal year. Incremental COVID mitigation costs that cannot be absorbed within Budget 2021-22 were \$13.6 million out of a total of \$15.4 million.

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

The CBE's forecasted operating reserve percentage of 2.7% is within the mandated guidelines. The CBE has adequate operating reserves to address most non-grant funding risks and operational needs. Given the ongoing global pandemic, using operating reserves at this time is prudent and necessary to maintain the continuity of school operations.

Capital Reserve

Alberta Education has not mandated a minimum or maximum level of capital reserves that each jurisdiction must maintain. The forecasted capital reserves balance of \$49.9 million represents an increase of \$8.0 million from the \$41.9 million as of August 31, 2021. This increase is due to a contribution of \$4.0 million from the closure of the 25 Statements of Final Claim for schools previously built and \$4.0 million in additional capital carryforwards.

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

Revenue

(in \$ thousands)	
Q4 Revenue	1,359,699
Budget 2021-22 Revenue	1,371,240
Variance Favourable / (Unfavourable)	(11,541)

Significant contributions to this unfavourable (decrease) in revenue include:

- Favourable variance of \$6.1 million in Government of Alberta funding resulting from the net impact of:
 - \$8.4 million from the Learning Disruption Grant to provide targeted support for COVID-19 related learning disruptions.
 - \$8.2 million for the recognition of AHS (Alberta Health Services) provided masks and test kits distributed to schools with offsetting expenses recognized.
 - \$3.3 million for the recognition of Alberta Infrastructure related revenue.
 - \$2.2 million revenue recovery by Alberta Education due to student eligibility compliance reviews.
 - \$1.9 million for Safe Indoor Air Funding; and

- \$0.6 million for CTS (Career and Technology Studies) bridging program.
- Partially offset by:
 - \$17.2 million deferral of Alberta Education grant revenue to reflect of the difference between the CBE's projected funded enrolment and the actual funded enrolment as of September 30 2021
 - \$0.6 million decrease in provincial COVID-19 mitigation support funding as compared to budget; and
 - \$0.7 million reduction in Alberta's Teacher Retirement Fund (ATRF) flow through revenue.
- Favourable variance of \$0.5 million in Federal Government and First Nations revenue
- Favourable variance of \$0.6 million in Other Sales and Services revenue due to:
 - \$0.9 million from slightly increased school generated funds from activities such as lunchroom sales, yearbook sales and library book replacement;
 - Partially offset by:
 - \$0.3 million decrease in continuing education registrations.
- Unfavourable variance of \$15.9 million in Fees due to:
 - \$7.5 million in transportation fees were eliminated for the school year. The decision was made due to lower ridership which resulted in a decrease in overall cost for the service. This decision does not impact the funding available to support teaching and learning in schools; and
 - \$9.2 million in school generated funds, as COVID affected a portion of the school year, there were reduced school-based fundraising activities.
 - Partially offset by
 - \$0.8 million increase in fees due to higher enrolment in the noon supervision program.
- Favourable variance of \$0.4 million in investment income
- Unfavourable variance of \$3.3 million in All Other Revenues due to:
 - \$2.3 million decrease in facility rental revenues due to COVID-19 considerations; and
 - \$3.0 million reduction in school generated funds, as COVID affected a portion of the school year, there were reduced school activities.
 - Partially offset by:
 - \$1.7 million from unbudgeted corporate donations; and
 - \$0.3 million from disposal value of old laptops.

Expenses

(in \$ thousands)	
Q4 Expense	1,370,625
Budget 2021-22 Expense	1,371,240
Variance Favourable / (Unfavourable)	615

Significant contributions to this favourable (decrease) in expenses include:

- Unfavourable variance of \$16.3 million in certificated salaries, wages and benefits resulting from the net impact of:
 - \$9.6 million increase due to additional substitute coverage and sick-leave costs related to COVID-19, contracted absences, and long-term leaves;
 - \$7.0 million related to average salary and benefit rates, and fewer write-offs of medical and health spending as COVID restrictions eased;
 - \$7.7 million of the Learning Disruption Grant allocation intended to provide targeted support for COVID-19 learning disruptions;
 - \$1.9 million increase in costs absorbed by the CBE to supplement the Learning Disruption Grant; and

- \$1.1 million for new curriculum costs.
- Partially offset by:
 - \$8.6 million in adjustments due to budget redeployment decisions made by principals to accommodate for students' learning needs based on actual enrolment. This adjustment is a normal part of the CBE's budget cycle;
 - \$1.7 million decrease in PIF and corporate leadership projects; and
 - \$0.7 million decrease in flow through ATRF expense.
- Unfavourable variance of \$2.5 million in non-certificated salaries, wages and benefits resulting from the net impact of:
 - \$6.7 million for additional hiring of temporary cleaners for COVID-19;
 - \$3.0 million for an increase in custodial overtime and coverage related to COVID-19 cleaning requirements;
 - \$1.7 million increase due to higher enrolment in the noon supervision program;
 - \$0.5 million of the Learning Disruption Grant allocation intended to provide target support for COVID-19 learning disruptions;
 - \$1.7 million for decentralized school spending and school generated funds with offsetting revenue;
 - \$1.6 million for external billings for complex students' need support; and
 - \$0.8 million Infrastructure and Maintenance Renewal (IMR) Overhead.
- Partially offset by:
 - \$8.6 million decrease due to average salaries and benefits rate trending lower than budget;
 - \$1.5 million decrease in medical and dental benefit expenses due to actual claims trending lower than budget;
 - \$2.6 million in net savings due to positions vacancies and average salaries across service units; and
 - \$0.8 million decrease in overtime costs for staff supporting public rentals that have decreased because of COVID-19.
- Favourable variance of \$13.7 million in Services, Contracts and Supplies resulting from the net impact of:
 - \$12.2 million decrease in school generated funds, with offsetting decrease in fees, due to reduced activities caused by COVID-19.
 - \$6.0 million reduced supplies and services redeployment decisions made by principals to accommodate for students' learning needs based on actual enrolment. This adjustment is a normal part of the CBE's budget cycle.
 - \$5.3 million variance reflects slower decentralized school spending.
 - \$3.6 million net decrease is a due to lower ridership in transportation and is inclusive of COVID-19 related cleaning costs;
 - \$4.5 million from savings in insurance premiums and waste management savings;
 - \$4.0 million decreased Infrastructure Maintenance and Repair (IMR) expenditures as more capital projects were undertaken;
 - \$1.9 million in savings due to a partial COVID-19 year affecting activities across service units and various cost-saving initiatives implemented by CBE administration across service units; and
 - \$0.5 million decreased in international student enrolment related activity.
 - Partially offset by:
 - \$8.2 million for the recognition of AHS provided masks and test kits distributed to schools with offsetting revenue.
 - \$6.1 million related to school-based expenses carried-forward from the previous fiscal year
 - \$1.9 million related to Safe Indoor Air Funding expenses;
 - \$3.9 million increase in utility rates and usage;
 - \$1.6 million for additional cleaning supplies due to COVID-19;

- \$1.2 million in additional costs for the implementation of new managed print strategy;
 - \$0.9 million additional costs in PIF;
 - \$0.3 million for additional Indigenous complex needs students; and
 - \$0.2 million Learning Disruption Grant allocation intended to provide target support for COVID-19 learning disruptions.
- Favourable variance of \$5.7 million in Other (Interest, Amortization and Bad Debt) due to:
 - \$3.5 million due to adjustments in estimated amortization expense for the year as asset capitalization was lower than expected from the budget;
 - \$1.7 million decrease in bad debts, uncollectible and waiver expenses; and
 - \$0.5 million savings on bank charges.

5 | Conclusion

This report represents information to the Audit and Risk Committee in connection with Governance Culture GC-5E: Board Committees and Board of Trustees in connection with Operational Expectations OE-5: Financial Planning.

The CBE will continue to practice prudent financial decision making and maximize the value from funds received to provide programs and services to support student achievement, equity, and well-being. The CBE continues to monitor the risks that may impact CBE operations.

The CBE will maintain focus on our core values: students come first, learning is our central purpose and public education serves the common good.



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
- Attachment VI:** Financial Health Matrix

GLOSSARY – Developed by the Board of Trustees

Board: Board of Trustees

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

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

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

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

Attachment I: Fourth-quarter budget variance report

Description	2021-22	For the year	Variance	
	Budget ^(A)	ending Aug 31, 2022	Favourable/ (Unfavourable) ^(B)	%
	(in \$ thousands)			
Revenues				
Government of Alberta	1,295,082	1,301,209	6,127	0%
Federal Government and First Nations	609	1,080	471	77%
Other sales and services	15,769	16,403	634	4%
Fees	44,751	28,870	(15,881)	(35%)
Investment income	1,911	2,309	398	21%
All other	13,118	9,828	(3,290)	(25%)
Total revenues	1,371,240	1,359,699	(11,541)	(1%)
Expenses				
Certificated salaries, wages and benefits	811,094	827,407	(16,313)	(2%)
Non-certificated salaries, wages and benefits	254,903	257,438	(2,535)	(1%)
Services, contracts and supplies	216,350	202,637	13,713	6%
Amortization	81,279	77,732	3,547	4%
Interest	1,834	1,307	527	29%
All other	5,780	4,104	1,676	29%
Total expenses	1,371,240	1,370,625	615	0%
Projected annual deficit	-	(10,926)	(10,926)	(100%)
Transfer from operating reserves	-	(1,348)	(1,348)	(100%)
Transfer to endowment fund	-	(708)	(708)	(100%)
Transfer from operating reserves/designated funds	-	(2,056)	(2,056)	100%
Add/(deduct) capital items paid by operating funds				
Capital assets acquired	(28,260)	(19,240)	9,020	47%
Board funded amortization	28,260	23,314	(4,946)	(21%)
Transfer from / (to) capital reserves	-	(4,074)	(4,074)	(100%)
	-	0	0	

^{A)} Approved by the Board of Trustees on May 20, 2021.

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

Attachment II: Spending by schools and service units



	Forecast 2021-22	Salaries and benefits	Supplies and services	Other (interest, amortization and uncollectible accounts)	Actuals 2021-22	Budget 2021-22	Increase/ (decrease)	
	FTEs	(in \$ thousands)						%
Schools and Areas	8,861	966,080	51,584	961	1,018,626	1,010,993	7,633	1% (1)
Service Unit System Budgets	27	7,692	135,303	74,172	217,166	221,395	(4,229)	(2%) (2)
School Improvement	388	50,282	4,006	53	54,341	52,720	1,621	3% (3)
Facilities and Environmental Services	197	20,666	8,525	2,247	31,438	32,349	(911)	(3%) (4)
Finance and Technology Services	191	22,801	1,310	5,705	29,816	33,581	(3,765)	(11%) (5)
Human Resources	98	12,591	680	-	13,271	13,905	(634)	(5%) (6)
Communications	20	2,344	120	-	2,464	2,364	100	4%
General Counsel	11	1,449	39	6	1,493	1,612	(119)	(7%)
Chief Superintendent's Office	3	502	29	-	531	749	(218)	(29%)
Board of Trustees	-	437	1,043	-	1,480	1,572	(92)	(6%)
Total	9,795	1,084,845	202,637	83,143	1,370,625	1,371,240	(615)	(0%)

- (1) **Schools and Areas:** Increase is due to the Learning Disruption Grant expenses, additional costs of substitute teachers, sick-leave coverage and hiring of temporary cleaners to meet COVID cleaning requirements. This is partially offset by a decrease in benefits costs, budget redeployment decisions made by principals to accommodate students' learning needs and school generated funds with offsetting revenue.
- (2) **Service Units Systems Budget:** Decrease is primarily due to lower transportation expenses, decrease in insurance premiums, savings on electricity usage and lower amortization expenses, partially offset with the recognition of masks and test kits provided by AHS.
- (3) **Facilities and Environmental Services:** Decrease is primarily due to lower overtime paid to support public rentals
- (4) **School Improvement:** Increase is due to new curriculum expenses, a net-zero change for realignment of cost centres between Schools and School Improvement, partially offset with vacant positions and salary rate changes.
- (5) **Finance and Technology Services:** Decrease is due to savings on vacant positions and change in amortization expense.
- (6) **Human Resources:** Decrease is due to savings on vacant positions and reduced professional services rendered.

Attachment III: Use of reserves

<u>Description</u>	Reserves balance Sep. 1, 2021	2021-22 Budget planned use of reserves ⁽¹⁾	2021-22 Proposed use of reserves	Reserves balance Aug. 31, 2022
Accumulated operating reserves				
<u>Available for use reserves</u>				
Fiscal stabilization reserve	37,364	-		37,364
<u>Restricted reserves</u>				
EducationMatters flow-through funds ⁽²⁾	2,168	-	(239)	1,929
Changes in accounting policy reserve	(10,164)	-		(10,164)
Total operating reserves	29,368	-	(239)	29,129
Designated operating reserves				
School decentralized budgets	7,504		(3,804)	3,700
Instructional and service unit initiatives	1,905		2,697	4,602
Total designated funds	9,409	-	(1,107)	8,302
Total operating reserves and designated	38,777	-	(1,346)	37,431
Capital reserves				
Building reserve	17,388	-	4,093	21,481
Other capital reserves	23,677		3,926	27,603
Plant, operations and maintenance	798	-		798
Total capital reserves	41,863	-	8,019	49,882
Total reserves	80,640	-	6,673	87,313

(1) Approved by the Board of Trustees on May 20, 2021.

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

Definitions:

Maintenance - Projects that are required to maintain current processes and systems in good working condition.

Enhancement - Projects that improve or extend the functionality of existing systems, technologies, and processes.

Strategic - Projects that open new horizons, learning methods, organization models, and value propositions that reach across the organization or physical facility.

Attachment IV: Capital Budget Report

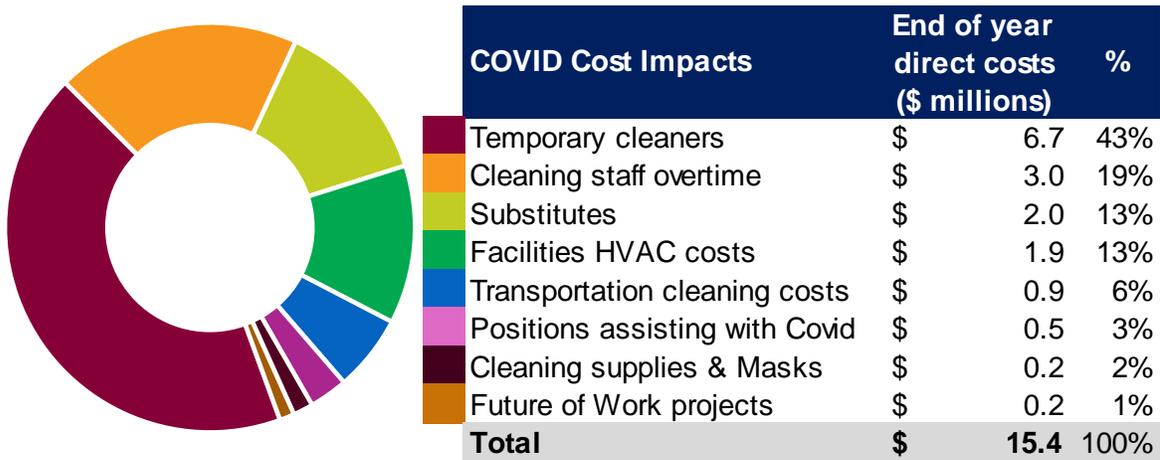
	2021-22		Variance	
	Budget	Actual	Favorable /	
	including	Cost	(Unfavorable)	
	carryforwards		(Unfavorable)	
	(\$000)		(\$000)	%
Capital Lease Payments (Contracts)				
Performance Contracts	3,500	2,676	824	24%
Total Capital Lease Payments (Contracts)	3,500	2,676	824	24%
NAI Related Projects				
Strategic	3,391	1,477	1,915	69%
Enhancement	2,966	1,672	1,294	64%
Maintenance	18,736	10,557	8,179	44%
Total NAI Related Projects	25,093	13,706	11,387	177%
Reserve Projects				
New School Commissioning	12,735	850	11,885	93%
Landscaping	625	608	17	
Solar power system	9,370	2,616	6,754	72%
Total Reserve Projects	22,730	4,074	18,656	82%
Total Capital Expenditures	51,323	20,456	30,867	60%
Financed by the Following:				
Contribution from/(to) operating activities	333	(6,932)		
Total Amortization Expense (non-cash)	28,260	23,314		
Transfer from capital reserves	22,730	4,074		
Total Non-Facility Capital Financing	51,323	20,456		

Attachment V: Impact of COVID-19

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. The CBE will be following guidelines provided by Alberta Health Services (AHS).

With the return to a near-normal school year in 2021-22, the CBE schools are delivering education through the traditional in-classroom method and the expanded CBe-learn school as an online option. Ensuring the safety of students, parents and staff is of utmost importance.

The direct costs related to the pandemic are estimated at \$15.4 million for 2021-22. This does not include indirect costs or immeasurable consequences of COVID such as the effect on international student enrolment. In January 2022, the CBE requested and was approved access to operating reserves to assist with funding costs associated with the COVID – 19 pandemic up to \$14 million and utilized \$13.6 million as a result. The remaining expenses were offset through various cost savings measures.



Attachment VI: Financial Health Matrix

Financial Health Matrix

The matrix is designed to assist CBE administration and the Board of Trustees in monitoring the overall financial health of the CBE. Financial health is the ability of the CBE to achieve its Results policies in the short and long term.

The CBE's financial health is indicated by both short- and long-term financial health indices as well as other operational indicators. Taken together, these indices and indicators allow for an assessment of the CBE's ability to continue providing the programs, services and supports that students and families expect and rely on.

Monitoring the financial health matrix along with the numerous reports from the CBE administration to the Board of Trustees allows stakeholders (students, staff, the public, and government) to gain a comprehensive view of the CBE and its activities.

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

From a longer-term perspective, near-term operational capabilities may be constrained should the recent decline in the funding per student, increasing enrolment and continued cost increases resulting from inflation and contractual commitments continue. 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 is increasingly important in maintaining safe and healthy learning spaces for students.

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

Currently, the most significant area of concern relates to the overall level of government funding. 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.

Financial Health Indicators
Current Year – Short Term

	Status:	Favourable	Trend:	Neutral		
				Q4		
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Liquidity Ratio:	1.20	1.15	1.19	1.25	1.24	1.22

Liquidity Ratio:

(Financial Assets / Liabilities less Spent Deferred Capital Contributions)

Liquidity Ratio reflects the CBE's ability to pay current financial obligations as they are due. A liquidity ratio higher than one is desirable. A higher liquidity ratio shows that CBE has the ability to better response to rapidly changing circumstances. A liquidity ratio of less than once would indicate the need to borrow money to meet current obligations.

	Status:	Favourable	Trend:	Neutral		
				Q4		
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Net Asset: (in millions)	\$ 217	\$ 214	\$ 213	\$ 225	\$ 217	\$ 204

Net Asset: (in millions)

(Total Assets - Total Liabilities less Spent Deferred Capital Contributions)

Positive Net Asset position is a good indicator of the CBE's overall financial health. This means that CBE is managing its costs and assets in a sustainable way.

	Status:	Favourable	Trend:	Neutral		
				Q4		
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Debt-to-Asset Ratio:	0.95%	0.87%	0.88%	0.86%	0.86%	0.87%

Debt-to-Asset Ratio:

(Total Debt / Total Assets)

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

	Status:	Favourable	Trend:	Favourable		
				Q4		
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Cash Asset Ratio:	0.74	1.22	1.22	1.77	1.72	1.77

Cash Asset Ratio:

(Cash and Cash Equivalents / Current Liabilities)

This ratio measures the organization's ability to fund it's current liabilities with available cash. A Cash Asset Ratio of higher than 1 is optimal as it shows the organization's ability to meet any unexpected challenges through the available cash assets.

	Status:	Favourable	Trend:	Favourable		
				Q4		
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Working capital per student:	\$ 294	\$ 219	\$ 256	\$ 370	\$ 415	\$ 346

Working capital per student:

Working capital is the amount of money available after discharging all liabilities. Working capital allows the CBE to meet emergent needs and new initiatives. Working capital is compared to student enrolment to determine the amount of funds available per student that could be spent in the future.

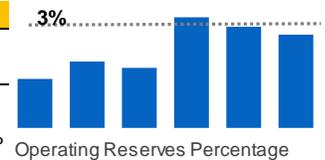
	Status:	Neutral	Trend:	Neutral		
				Q4		
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Expense (\$ millions)	1,355	1,365	1,391	1,311	1,341	1,371

Expense (\$ millions)

Operating Reserves Percentage

(Operating Reserves / Expenditures)

Operating reserves provide the CBE with short-term flexibility to address unanticipated unfunded costs. Operating Reserve to Expense percentage determines the Board's ability to react to emergent situations and fund special initiatives. Alberta Education mandates a minimum Operating Reserves Percentage of 1% and a maximum of 3.15%. Any Operating Reserves in excess of the maximum would be deducted from future payment by Alberta Education.



Financial Health Indicators
Medium - Long Term

	Status: Neutral		Trend: Favourable		Q4	
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Capital Reserves (\$ millions)	32,401	24,200	28,846	34,342	41,863	49,882
Capital Reserves per Student	272	199	234	273	341	398

Capital reserves provide funds for future replacement of the Board's capital assets. Capital Reserves per student indicates the amount of capital reserves on a per student basis.

	Status: Unfavourable		Trend: Neutral		Q4	
(in \$ millions)	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Estimated Deferred Maintenance	162	162	173	173	171	162
IMR Carryforward less Deferred Maintenance	157	155	168	163	141	152

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. IMR carryforward is deducted from deferred maintenance as it relates to deferred revenue recognition from Alberta Education.

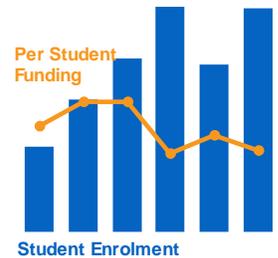
	Status: Neutral		Trend: Neutral		Q4	
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Revenues (\$ millions)	1,340	1,363	1,390	1,323	1,332	1,360
Expenses (\$ millions)	1,355	1,365	1,391	1,311	1,341	1,371
Surplus/(Deficit) (\$ millions)	(15.1)	(2.1)	(0.8)	11.5	(9.1)	(10.9)

The CBE relies on a steady and predictable stream of revenues in order to effectively plan expenditures. Any unexpected fluctuations in funding can cause a significant variance in budgeted annual surplus/deficit. Revenues are primarily impacted by enrolment and grants rates, while expenditures are mainly impacted by staffing decisions.

	Status: Neutral		Trend: Unfavourable		Q4	
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Per Student Funding	8,861	9,048	9,054	8,638	8,783	8,662
Student Enrolment	118,172	120,438	122,400	124,939	122,117	124,802

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

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



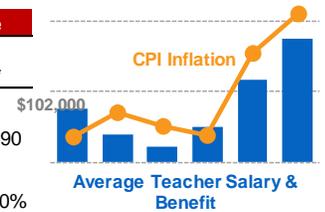
	Status: Neutral		Trend: Neutral		Q4	
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Percent of Expenses						
Salaries & Benefits	77%	78%	78%	79%	81%	79%
Supplies & Services	18%	16%	17%	14%	13%	15%
Other	5%	5%	6%	6%	6%	6%

This chart shows the percentage of CBE's budget allocated to various expenditure categories over the last 5 years. Salaries and Benefits have steadily increased as a percentage of total expenses, which is offset by a similar decrease in Supplies and Services.

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

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

	Status: Unfavourable		Trend: Unfavourable		Q4	
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22**
Average Teacher Salary & Benefit	101,500	100,771	100,453	101,000	102,334	103,490
CPI Inflation	1.16%	2.26%	1.64%	1.19%	4.90%	6.70%



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

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

** August 2022 Calgary CPI