

Board Meeting Agenda

Board of Trustees

Board Chair: Saadiq Sumar

Vice-Chair: Linda Lindsay

Nickela Anderson

Sarah Doll

Melanie Hoffman

Julie Kusiek

Holly Nichol

Sherri O'Keefe

Jan Sawyer

Tuesday, November 25, 2025

2 p.m.

McCauley Chambers, Centre for Education
1 Kingsway NW, Edmonton AB T5H 4G9

A. Land Acknowledgement

B. O Canada

C. Roll Call

D. Approval of the Agenda

E. Communications from the Board Chair

F. Communications from the Superintendent of Schools

G. Approval of the Minutes

1. DRAFT – Board Meeting – September 9, 2025
2. DRAFT – Organizational Board Meeting – October 31, 2025

H. Comments from the Public and Staff Group Representatives on items on the Meeting Agenda

NOTE: To speak under this item, pre-registration with the Board Office (780-429-8443) is required by NOON on Monday, November 24, 2025, to reserve a speaking time.

I. Reports

3. 2024-25 Audited Financial Statements
(Recommendation)
4. Funds for the Professional Improvement Program-Teacher Certificated Staff 2026-27 and 2027-28
(Recommendation)
5. Funds for the Professional Improvement Program-Exempt Staff 2026-27
(Recommendation)
6. 2025-26 Student Accommodation Plan
(Information)
7. Student Transportation Update
(Information)
8. Caucus Committee Report
(Information)

J. Other Committee, Board Representative and Trustee Reports

K. Trustees and Board Request for Information

L. Notices of Motion

M. Meeting Dates

N. Adjournment

MINUTE BOOK**Board Meeting**

Minutes of the meeting of the Board of Trustees of Edmonton School Division of Alberta held in the Centre for Education McCauley Chambers on Tuesday, September 9, 2025, at 2 p.m.

Present:**Trustees**

Dawn Hancock
Julie Kusiek

Marsha Nelson
Sherri O'Keefe

Jan Sawyer
Saadiq Sumar

Officials

Angela Anderson
Todd Burnstad
Grace Cooke
Andrea Cooper

Kelsey Duebel
Kathy Muhlethaler
Kent Pharis
Nancy Petersen

Cliff Richard
Carrie Rosa
Ron Thompson
Liz Yule

Board Chair: Julie Kusiek

Recording Secretary: Catherine Angeles

A. Land Acknowledgement

The Board Chair called the meeting to order with recognition that we are on Treaty 6 Territory, a traditional meeting grounds, gathering place, and travelling route to the Cree, Saulteaux, Blackfoot, Métis, Dene and Nakota Sioux. We acknowledge all the many First Nations, Métis and Inuit whose footsteps have marked these lands for centuries.

B. O Canada**C. Roll Call: 2:04 p.m.**

The Superintendent advised that all Trustees were present.

D. Approval of the Agenda**MOVED BY Trustee Nelson:**

**"That the agenda for the September 9, 2025, Board meeting be approved as presented."
(UNANIMOUSLY CARRIED)**

MINUTE BOOK**E. Communications from the Board Chair**

The Board Chair thanked everyone who joined the meeting today. She noted that this was the final Board meeting of this term and how amazing it was to think of where the Board of Trustees started and where they are now.

The Board Chair said that if they could sum up their time as a Board, change had been a defining theme of their journey together. Since this Board was elected four years ago, they've navigated a great deal—from grappling with the pandemic and its impact on schools to significant government changes in curriculum, funding, and new legislation. Over the past year alone, they navigated the complexities of a strike and wished their long-time Superintendent Darrel Robertson the best in his retirement. The Board is grateful for his legacy within Edmonton Public Schools. Over the last four years, the Board welcomed thousands of new students each year. This is a testament to the incredible work Division staff do every day that makes Edmonton Public Schools the top choice for families. Chair Kusiek reflected on the collective accomplishments of the group, noting there was much to be proud of. She said, "Think of that child who feels safe and loved at school because the adults in the building care about them and their future. Or those improvements they see in school-based literacy, numeracy, PAT or diploma scores. And they know the important role that staff in central play in supporting these successes." Chair Kusiek stated that it had been an honour for all members of the Board to serve alongside people so steadfast in their commitment to public education and student success. The Board recognized that more changes will come, however the Board Chair is confident the Division is in good hands.

The Board Chair shared that last week, she sent her own children off to elementary, junior high and high school and the tone she set for them (and herself) was confidence. She's confident they'll be welcomed, supported and feel like they belong in their schools - in spite of uncertainty and change. Teachers and all school staff are working incredibly hard to ensure that students receive excellent public education. As Trustees, they repeatedly hear about the incredible dedication of Division staff—through the stories families share with them, board reports, school visits and at Results Review. The Board remains incredibly proud of the work Division staff are doing, and will continue to do, to enhance every student's path to success.

The Board Chair stated that the Board has also been preparing for the future by sharpening their governance practices, so that when the new Board of Trustees is elected in October, they will be ready to serve this Division well. As a Board, they continue to keep the focus on what matters - effective school board governance so that the Division is prepared to provide an excellent public education to students. The Board developed a strong strategic plan that is guiding the Division forward. This plan will continue to guide the Division into next year.

The Board Chair said the Board was excited to welcome Mr. Ron Thompson, the new Superintendent of Schools, to his first Board meeting, and noted that they have full confidence in his vision and leadership.

The Board Chair expressed gratitude to everyone present, those tuning in online and those in schools, "The Board of Trustees are grateful for all that you do." Chair Kusiek said, "To my fellow Trustee colleagues, it has been a privilege to witness your dedication and commitment to serving this Division."

MINUTE BOOK**F. Communications from the Superintendent of Schools**

The Superintendent welcomed everyone back. He thanked everyone who were present today, and to those watching online. Superintendent Thompson said he was thrilled to be there, at his first Board meeting as Superintendent of Schools. He shared a bit about himself for those who may not know him. Edmonton Public Schools has been home to him for the past 47 years. He was a graduate from Edmonton Public Schools, attended Thorncliffe, Youngstown, Britannia, Ross Shepard and graduated from Jasper Place School. He also shared that his mom was an Educational Assistant at his school when he was a kid. Superintendent Thompson joined Edmonton Public Schools as an educator in 2000, this starts his 26th year with the Division. He has had the privilege to serve as a teacher, Assistant Principal, Principal, Assistant Superintendent of Schools and now he's humbled to serve as Superintendent of Schools.

The Superintendent shared that the start of the school year, always brings a sense of excitement and opportunity. This year, the Division is proud to welcome back students to our 200+ schools. He said that that our, close to 10,000, staff members have welcomed students back, helped them settle into routines and started the learning. Superintendent Thompson thanked everyone for an amazing and safe first week back.

The Superintendent stated that the Division is projecting about 125,000 students for the 2025-26 school year. The data he received yesterday showed that the Division is on track to reach that number. As of yesterday, we have welcomed back almost 123,000 students into the Division. The Division is grateful to parents and the community for putting their faith and trust in us to help their children succeed in their learning.

The Superintendent welcomed the Board of Trustees back. He noted that this was his first Board meeting and it was their last meeting as the Board. Based on his prior experience with the Board as Assistant Superintendent, he noted the Board's incredible dedication to students, staff, families and the entire community. He recognized that the Board wants what's best for all and truly embodied the vision of enhancing pathways for student success. Superintendent Thompson extended an early thanks to the Board for their tireless work in supporting public education.

G. Approval of the Minutes

1. Board Meeting – June 24, 2025
2. Special Board Meeting – July 30, 2025

MOVED BY Trustee O'Keefe:

**"That the minutes of the Board meeting held June 24, 2025 and the Special Board meeting held July 30, 2025, all be approved as presented."
(UNANIMOUSLY CARRIED)**

MINUTE BOOK**H. Comments from the Public and Staff Group Representatives on Items on the Meeting Agenda**

There were no registered speakers for this item.

I. Reports**3. Actions Taken Under the Delegation of Authority – 2025 Summer Recess**

The Superintendent reported that no actions were taken on behalf of the Board during the 2025 summer recess.

4. Process and Timeline for the Fall Review of the 2024-2025 Results and the Plan for 2025-26

MOVED BY Vice-Chair Sawyer:

**“That the process and timeline for the 2024-25 results review and the 2025-26 plans, as outlined in Attachment I, be approved.”
(UNANIMOUSLY CARRIED)**

5. Update on School Project Construction Schedules

An update was provided on the Edgemont and Rosenthal school projects. Alberta Infrastructure has notified the Division there will be extended construction timelines for both the Rosenthal and Edgemont school projects. The changes are a result of additional geotechnical work required to stabilize site conditions and to ensure that foundations and supporting infrastructure are designed to meet long-term safety and durability standards.

6. Policy Review Committee Work Plan Summary

A summary was provided of the work accomplished by the Policy Review Committee over the 2024-25 school year.

7. Strategic Plan Update: Governance and Engagement

A summary of the Strategic Plan Update Report was provided, detailing the Board of Trustees' leadership and governance throughout their four-year term, ending this fall.

8. Caucus Committee Reports

Information was provided regarding the actions taken at the Caucus Committee meetings.

MINUTE BOOK9. Delegation of Authority – 2025 Election Recess**MOVED BY Trustee Hancock:**

"1. That, in accordance with Section 3 of the Board Procedures Regulation, any special Board meetings during the 2025 municipal election Board recess be at the call of the Board Chair or, in her absence, the Board Vice-Chair."

(UNANIMOUSLY CARRIED)**MOVED BY Trustee Nelson:**

"2. That, in accordance with Section 52(1) of the *Education Act*, effective immediately following the September 9, 2025, Board meeting, delegation of authority to the Superintendent of Schools to make decisions during the 2025 municipal election Board recess on behalf of the Board be approved."

(UNANIMOUSLY CARRIED)**MOVED BY Trustee O'Keefe:**

"3. That a report of all such decisions be brought to the October 31, 2025, public Board meeting."

(UNANIMOUSLY CARRIED)J. Other Committee, Board Representatives and Trustee Reports - NoneK. Trustees and Board Requests for Information - NoneL. Notices of Motion - NoneM. Next Organizational Board Meeting: Friday, October 31, 2025, at 2 p.m.N. Adjournment: 3:07 p.m.**The Board Chair adjourned the meeting.**

Julie Kusiek, Board Chair

Kelsey Duebel, Director Board and
Superintendent Relations

Organizational Board Meeting Minutes

Minutes of the meeting of the Board of Trustees of Edmonton School Division of Alberta, held in the Centre for Education McCauley Chambers on Friday, October 31, 2025, at 2 p.m.

Present

Trustees	Nickela Anderson, Sarah Doll, Melanie Hoffman, Julie Kusiek, Linda Lindsay, Holly Nichol, Sherri O’Keefe, Jan Sawyer, Saadiq Sumar		
Officials	Angela Anderson, Todd Burnstad, Grace Cooke, Kelsey Duebel, Martin Fechner, Kathy Muhlethaler, Kent Pharis, Nancy Petersen, Carrie Rosa, Ron Thompson, Liz Yule, Christopher Wright		
Board Chair	Julie Kusiek (Pro Tem)	Recording Secretary	Catherine Angeles

A. Land Acknowledgement

The Board Chair (Pro Tem) called the meeting to order.

Trustee Hoffman provided a land acknowledgement.

B. O Canada

Trustee Lindsay led the singing of O Canada.

C. Roll Call

2:07 p.m. – The Superintendent advised that all Trustees were present.

D. Approval of Agenda

MOVED BY Trustee O’Keefe:

That the agenda for the October 31, 2025, Organizational Board meeting be approved as presented.

(UNANIMOUSLY CARRIED)

E. Communications from the Board Chair (Pro Tem)

The Board Chair welcomed everyone to the first meeting of the 2025-29 Board of Trustees. She extended her sincere thanks to outgoing Trustees Dawn Hancock and Marsha Nelson, who did not seek re-election. Chair Kusiek expressed gratitude for their dedicated service, noting that their valuable contributions, wisdom, and care have strengthened the Board and the Division.

The Board Chair also acknowledged everyone who put their name forward to run for Trustee. She formally recognized the time and effort invested by all election candidates and encouraged them to remain engaged in supporting public education.

The Board Chair welcomed back, for a second term, Trustees Jan Sawyer, Sherri O’Keefe and Saadiq Sumar. Chair Kusiek extended congratulations to the five new Trustees—Linda Lindsay, Holly Nichol, Nickela Anderson, Sarah Doll, and Melanie Hoffman. She also reported that the recent orientation sessions were successful in preparing the Trustees for their roles. She noted the shared commitment, diversity of expertise, and strong dedication among all Trustees as the Board prepares to commence its governance work for the Division.

The Board Chair acknowledged the vital work of teachers, confirming that their dedication and service are deeply respected and appreciated across the Division.

The Board Chair advised that Trustees will be attending two important conferences this month alongside school boards from across Alberta: the Alberta School Boards Association and the Public School Boards’ Association of Alberta Fall General Meetings and Conferences. These conferences provide a multi-day opportunity to connect with Trustees from across Alberta on shared topics of interest, professional development and advocacy.

The Board Chair reported that School and Central Results Reviews are scheduled for November. This is an opportunity for Trustees to get to know their schools and decision units better and understand progress towards the Division Strategic Plan and student learning outcomes. It’s also an opportunity to listen and learn more about how best to govern in support of educational work in Edmonton Public Schools.

The Board Chair thanked teachers and all Division staff for their dedicated efforts in supporting student learning. She acknowledged that it is an honour to serve alongside people so dedicated to the calling of public education and the work of our Division to enhance pathways to student success.

F. Communications from the Superintendent of Schools

The Superintendent welcomed everyone in attendance today, and those watching online.

The Superintendent welcomed the newly elected Trustees, who were scheduled to be sworn in today. He stated that serving as a Trustee is an incredible commitment, and their success reflects the community’s trust. On behalf of the Division, Superintendent Thompson congratulated the Trustee-elects on their successful campaigns. He also thanked every individual who ran in the recent election, noting that running a campaign requires significant dedication and is essential to local democracy. Superintendent Thompson shared that he was looking forward to working collaboratively with the Board over the next four years to focus on the Division’s core mission: supporting student success in every school, every classroom, every day.

The Superintendent welcomed principals and teaching staff who returned to schools this week, emphasizing that teachers are at the very heart of the classroom. Superintendent Thompson also thanked the incredible dedication demonstrated by the Division's support, specialized learning support, maintenance, exempt, and custodial staff. He noted that their commitment during the job action to getting schools ready for staff and students was invaluable and appreciated.

The Superintendent congratulated two incredible educators who were named recipients of the prestigious Prime Minister's Certificates of Achievement in Teaching for 2025. This is a tremendous national honour that recognizes truly exceptional teaching practices. Sean Bradley from McNally School was recognized for his visionary work in empowering students as confident, capable leaders through his innovative programs in Design Studies, Enterprise and Computer Science. His creation of "McNally Makes" and his use of real-world initiatives are truly preparing Division students for the future. Morgan Gahler from amiskwaciy Academy was recognized for the incredible work transforming the school's culture, using sport—specifically Physical Education—to build student self-worth and connect deeply with the community. Her approach blends high expectations with deep care, integrating land-based Indigenous teachings and mentorship. On behalf of the Division, Superintendent Thompson congratulated Sean and Morgan, noting that their dedication, innovation, and unwavering belief in their students inspires all staff.

The Superintendent shared that he was looking forward to the Division's upcoming Results Review process. These conversations are vital for continuous improvement and will begin right after the fall break. Superintendent Thompson expressed gratitude to all school and central decision unit leaders and staff for the preparation and thoughtfulness they put into getting ready for these important conversations.

The Superintendent stated that the November fall break will proceed as originally planned.

G. Declaration of the 2025 Municipal Election Results

Ms. Duebel, Corporate Secretary, reported the following Trustees had been elected for the ensuing four years (2025-29):

Ward A - Sherri O'Keefe
Ward B - Linda Lindsay
Ward C - Holly Nichol
Ward D - Nickela Anderson
Ward E - Sarah Doll
Ward F - Julie Kusiek
Ward G - Saadiq Sumar
Ward H - Melanie Hoffman
Ward I - Jan Sawyer

H. Receipt of Oaths of Office

Ms. Cooke, General Counsel, conducted the Oath of Office Ceremony. All Oaths of Office were received.

There was a short break in the meeting at 2:31 p.m.

The meeting resumed at 2:41 p.m.

I. Reports

1. Actions Taken Under the Delegation of Authority - 2025 Municipal Election Recess
(Information)

The Superintendent reported that no actions were taken under the delegation of authority during the 2025 municipal election recess.

2. Confirmation of Committees, Board Representatives and Regular Meetings
(Recommendation)

MOVED BY Trustee Nichol:

“That the following actions be taken for the 2025-26 school year:

1. That the following standing committees of the whole be confirmed:
 - a. Caucus Committee
 - b. Audit Committee
2. That the following Board committees be confirmed:
 - a. Governance and Evaluation
 - b. Policy Review
3. That Board representation on the following Division staff negotiating committees, as required, be confirmed:
 - a. Custodial Staff (CUPE Local 474)
 - b. Maintenance Staff (CUPE Local 784)
 - c. Support Staff (CUPE Local 3550)
 - d. Specialized Learning Supports Employees (CUPE Local 3550)
 - e. Teaching Staff (Edmonton Public Teachers’ Local 37)
4. That Board membership and representation on the Public School Boards’ Association of Alberta (PSBAA) be confirmed:
 - a. Provincial Executive - Director
 - b. Public School Boards Council (PSBC) Representative
 - c. Public School Boards Council (PSBC) Alternative Representative
5. That Board membership and representation on the Alberta School Boards Association (ASBA) be confirmed:
 - a. Provincial Executive - Director
 - b. Zone 2/3 Executive
 - c. Zone 2/3 Executive - Alternate

6. That the Board's ASBA Issues and Resolutions Committee, comprised of the Board Chair or Board Vice-Chair, the ASBA Provincial Executive Board of Directors representative and the ASBA Zone 2/3 representative, be confirmed.
7. That the following Ad Hoc committee and Board representative assignments be confirmed:
 - a. Ad Hoc Advocacy Committee
 - b. Edmonton Public Schools Foundation Board of Governors
8. That the following dates and times of the regular meetings be confirmed:
 - a. Board: The Board will hold its regular meetings at 2 p.m. on the first and third Tuesday of each month, when possible, unless otherwise directed by a special motion or by the Board Chair.
 - b. Caucus Committee: Caucus Committee meetings will be held on an as-needed basis at the call of the Caucus Committee Chair. The first Tuesday morning of each month will be reserved for such meetings.
9. That the Board appoint or review the following positions and committees."

The Board Chair (Pro Tem) called the question on recommendations 1 to 9.
(UNANIMOUSLY CARRIED)

Board Member Positions:

a. Board Chair

The Board Chair (Pro Tem) called for nominations for the position of Board Chair.

Trustee O'Keefe nominated Trustee Kusiek. Trustee Kusiek accepted the nomination.

Trustee Nichol nominated Trustee Sumar. Trustee Sumar accepted the nomination.

The Board Chair (Pro Tem), seeing no further nominations, declared the nominations closed.

The nominees for the position of Board Chair each provided a one-minute presentation.

The Board Chair (Pro Tem) advised that the vote would be taken by a show of hands unless a request for a secret ballot was made. Trustee O'Keefe requested that the vote be by secret ballot. Ms. Duebel distributed the secret ballots.

Ms. Duebel collected the completed ballots and left the room with Superintendent Thompson to tabulate the results.

Ms. Duebel and Superintendent Thompson returned to the room. Ms. Duebel reported the results. Trustee Sumar was declared elected as the Board Chair.

Following the declaration of the result, Trustee Sumar assumed the Board Chair seat.

There was a short break in the meeting at 2:50 p.m.

The meeting resumed at 2:53 p.m.

b. Board Vice-Chair

The Board Chair called for nominations for the position of Board Vice-Chair.

Trustee Doll nominated Trustee Lindsay. Trustee Lindsay accepted the nomination.

Trustee Kusiek nominated Trustee Sawyer. Trustee Sawyer accepted the nomination.

The Board Chair, seeing no further nominations, declared the nominations closed.

The nominees for the position of Board Vice-Chair each provided a one-minute presentation.

The Board Chair confirmed that the vote would be taken by a show of hands, as no request for a secret ballot had been made.

Trustee Lindsay received the majority of votes. The Board Chair declared Trustee Lindsay elected as the Board Vice-Chair.

Following the declaration of the result, Trustee Lindsay assumed the Board Vice-Chair seat.

1. Standing Committees of the Whole:

a. Caucus Committee Chair

The Board Chair advised that Trustee Lindsay is the Board Vice-Chair and will also serve as the Chair of the Caucus Committee.

b. Audit Committee Chair

The Board Chair called for nominations for the position of Audit Chair.

Trustee Sawyer nominated Trustee O'Keefe. Trustee O'Keefe accepted the nomination.

Trustee Kusiek nominated Trustee Anderson. Trustee Anderson declined the nomination.

The Board Chair, seeing no further nominations, declared the nominations closed.

The Board Chair declared Trustee O'Keefe elected by acclamation as Audit Committee Chair.

2. Board Committees:**a. Governance and Evaluation**

The Board Chair called for nominations for four Trustee representatives to serve on the Governance and Evaluation Committee.

Trustee Kusiek nominated Trustees O'Keefe, Doll, Sawyer and Hoffman. All four nominees accepted.

The Board Chair, seeing no further nominations, declared the nominations closed.

The Board Chair declared Trustees O'Keefe, Doll, Sawyer and Hoffman as the Board's representatives on the Governance and Evaluation Committee.

b. Policy Review

The Board Chair called for nominations for four Trustee representatives to serve on the Policy Review Committee.

Board Chair Sumar nominated Trustees Nichol, Anderson, Doll, and Kusiek. All four nominees accepted.

The Board Chair, seeing no further nominations, declared the nominations closed.

The Board Chair declared Trustees Nichol, Anderson, Doll, and Kusiek as the Board's representatives on the Policy Review Committee.

3. Negotiating Committees:**a. Custodial Staff (CUPE Local 474)**

The Board Chair called for nominations for two Trustee representatives to serve on this committee.

Board Chair Sumar nominated Trustees Kusiek and O'Keefe. Both nominees accepted.

The Board Chair, seeing no further nominations, declared the nominations closed.

The Board Chair declared Trustees Kusiek and O'Keefe elected to the Negotiating Committee for the Custodial Staff (CUPE Local 474).

b. Maintenance Staff (CUPE Local 784)

The Board Chair called for nominations for two Trustee representatives to serve on this committee.

Trustee Sawyer nominated Trustees Doll and Sumar. Both nominees accepted.

The Board Chair, seeing no further nominations, declared the nominations closed.

The Board Chair declared Trustees Doll and Sumar elected to the Negotiating Committee for the Maintenance Staff (CUPE Local 784).

c. Support Staff (CUPE Local 3550)

The Board Chair called for nominations for two Trustee representatives to serve on this committee.

Trustee Lindsay nominated Trustees Sawyer and Anderson. Both nominees accepted.

The Board Chair, seeing no further nominations, declared the nominations closed.

The Board Chair declared Trustees Sawyer and Anderson elected to the Negotiating Committee for the Support Staff (CUPE Local 3550).

d. Specialized Learning Supports Employees (CUPE Local 3550)

The Board Chair called for nominations for two Trustee representatives to serve on this committee.

Trustee Doll nominated Trustees O'Keefe and Hoffman. Both nominees accepted.

The Board Chair, seeing no further nominations, declared the nominations closed.

The Board Chair declared Trustees O'Keefe and Hoffman elected to the Negotiating Committee for the Specialized Learning Supports Employees (CUPE Local 3550).

e. Teaching Staff (Edmonton Public Teachers' Local 37)

The Board Chair called for nominations for two Trustee representatives to serve on this committee.

Trustee Hoffman nominated Trustees Lindsay and Nichol. Both nominees accepted.

The Board Chair, seeing no further nominations, declared the nominations closed.

The Board Chair declared Trustees Lindsay and Nichol elected to the Negotiating Committee for the Teaching Staff (Edmonton Public Teachers' Local 37).

The Board Chair advised that the TEBA Representative will be designated by the two elected Trustees and announced at the next Board meeting.

4. Representatives for the Public School Boards' Association of Alberta (PSBAA):

a. Provincial Executive - Director

The Board Chair called for nominations for one Trustee representative to serve as Provincial Executive - Director.

Trustee O'Keefe nominated Trustee Sawyer. Trustee Sawyer accepted the nomination.

The Board Chair, seeing no further nominations, declared the nominations closed.

The Board Chair declared Trustee Sawyer elected as the Board's Director on the Provincial Executive of the PSBAA Executive Committee.

b. Public School Boards' Council (PSBC) Representative

The Board Chair called for nominations for one Trustee representative to serve as PSBC Representative.

Trustee Hofman nominated Trustee O'Keefe. Trustee O'Keefe accepted the nomination.

The Board Chair, seeing no further nominations, declared the nominations closed.

The Board Chair declared Trustee O'Keefe elected as the Board's PSBC Representative.

c. PSBC Alternate Representative

The Board Chair called for nominations for one Trustee representative to serve as PSBC Alternate Representative.

Board Chair Sumar nominated Trustee Doll. Trustee Doll accepted the nomination.

The Board Chair, seeing no further nominations, declared the nominations closed.

The Board Chair declared Trustee Doll elected as the Board's PSBC Alternate Representative.

5. Representatives for the Alberta School Boards Association (ASBA):

a. Provincial Executive

The Board Chair called for nominations for one Trustee representative to serve as Provincial Executive - Director.

Trustee Anderson nominated Trustee Kusiek. Trustee Kusiek accepted the nomination.

Trustee Nichol nominated Trustee Lindsay. Trustee Lindsay accepted the nomination.

The Board Chair, seeing no further nominations, declared the nominations closed.

The Board Chair confirmed that the vote would be taken by a show of hands.

Trustee Lindsay received the majority of votes. The Board Chair declared Trustee Lindsay elected as the Board's Director on the ASBA Board of Directors.

b. ASBA Zone 2/3 Executive

The Board Chair called for nominations for one Trustee representative to serve as ASBA Zone 2/3 Executive.

Trustee Kusiek nominated Trustee Hoffman. Trustee Hoffman accepted the nomination.

The Board Chair, seeing no further nominations, declared the nominations closed.

The Board Chair declared Trustee Hoffman elected as the Board's ASBA Zone 2/3 Executive.

c. ASBA Zone 2/3 Executive - Alternate

The Board Chair called for nominations for one Trustee representative to serve as ASBA Zone 2/3 Executive - Alternate.

Trustee Lindsay nominated Trustee Sumar. Trustee Sumar accepted the nomination.

The Board Chair, seeing no further nominations, declared the nominations closed.

The Board Chair declared himself, Trustee Sumar, elected as the ASBA Zone 2/3 Executive - Alternate.

6. ASBA Issues and Resolutions Committee

The Board Chair advised that Trustees Sumar, Lindsay and Hoffman will serve as the Board's representatives on the ASBA Issues and Resolutions Committee.

7. Ad Hoc Committee and Board Representative Assignment:

a. Advocacy Committee

The Board Chair advised that the Advocacy Committee is a committee of the whole, as affirmed on September 24, 2024.

b. Edmonton Public Schools Foundation (Foundation) Representative

The Board Chair called for nominations for one Trustee representative to serve on the Foundation's Board of Governors.

Trustee Kusiek nominated Trustee Sumar. Trustee Sumar accepted the nomination.

The Board Chair, seeing no further nominations, declared the nominations closed.

The Board Chair declared himself, Trustee Sumar, elected to serve as the Board's representative on the Foundation's Board of Governors.

J. Meeting Dates

Next Board Meeting: Tuesday, November 25, 2025, at 2 p.m.

K. Adjournment

3:17 p.m. - The Board Chair adjourned the meeting.

Saadiq Sumar, Board Chair

Kelsey Duebel, Director Board and
Superintendent Relations

Date	November 25, 2025
To	Board of Trustees
From	Ron Thompson, Superintendent of Schools
Subject	2024-2025 Audited Financial Statements
Originator	Todd Burnstad, Chief Financial Officer
Resource Staff	Amanda Wong
Reference	<i>Education Act</i>

ISSUE

On an annual basis, Alberta Education requires the Division to complete and submit audited financial statements on an August 31 fiscal year end by November 30.

RECOMMENDATION

That the 2024-2025 audited financial statements, notes to the financial statements and unaudited schedules be approved.

BACKGROUND

This report includes the audited financial statements, notes to the financial statements and unaudited schedules.

RELATED FACTS

Under Section 138 of the *Education Act*, the Board of Trustees must appoint an auditor. PricewaterhouseCoopers (PwC) was appointed by the Board of Trustees and completed their examination of the 2024-2025 Financial Statements.

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

- (i) the Board's financial statements,
- (ii) the auditor's report on the Board's financial statements, and
- (iii) any written communications 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 established an Audit Committee who are responsible for the review of the Division's audited financial statements. On November 21, 2025, the Audit Committee had an opportunity to review and discuss the audited financial statements

and auditor's letter regarding the opinion.

The Audit Committee approved the audited financial statements for the year ended August 31, 2025, to be brought forward to the Board of Trustees for approval.

NEXT STEPS

Once approved, the 2024-2025 audited financial statements will be posted on the Division website and also forwarded to the Minister of Education.

ATTACHMENTS and APPENDICES

- | | |
|---------------|---|
| ATTACHMENT I | Audited Financial Statements For The Year Ended August 31, 2025 |
| ATTACHMENT II | User-Friendly Guide to Understanding the Division's Financial Information for the 2024-2025 School Year |

TB: ja

School Jurisdiction Code: 3020

**AUDITED
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025**
[Education Act, Sections 139, 140, 244]

The Board of Trustees of Edmonton School Division

Legal Name of School Jurisdiction

One Kingsway NW Edmonton AB T5H 4G9

Mailing Address

(780-429-8116) amanda.wong@epsb.ca

Contact Numbers and Email Address

SCHOOL JURISDICTION MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of The Board of Trustees of Edmonton School Division presented to Alberta Education and Childcare 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 and Childcare.

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

SAADIQ SUMAR

Name

Signature

SUPERINTENDENT

RON THOMPSON

Name

Signature

SECRETARY-TREASURER OR TREASURER

TODD BURNSTAD

Name

Signature

November 25, 2025

Board-approved Release Date

c.c. **Alberta Education and Childcare, Financial Reporting & Accountability Branch**
10th Floor, 44 Capital Boulevard, 10044 108th Street NW, Edmonton AB T5J 5E6
EMAIL: EDC.FRA@gov.ab.ca
PHONE: Kevin Luu: (780) 422-0314; Jing Li: (780) 644-4929

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	3
CONSOLIDATED STATEMENT OF FINANCIAL POSITION	6
CONSOLIDATED STATEMENT OF OPERATIONS	7
CONSOLIDATED STATEMENT OF CASH FLOWS	8
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)	9
CONSOLIDATED STATEMENT OF REMEASUREMENT GAINS AND LOSSES	10
SCHEDULE 1: CONSOLIDATED SCHEDULE OF NET ASSETS	11
SCHEDULE 2: CONSOLIDATED SCHEDULE OF DEFERRED CONTRIBUTIONS	13
SCHEDULE 3: CONSOLIDATED SCHEDULE OF PROGRAM OPERATIONS	15
SCHEDULE 4: CONSOLIDATED SCHEDULE OF OPERATIONS AND MAINTENANCE EXPENSES	16
SCHEDULE 5: CONSOLIDATED SCHEDULE OF CASH, CASH EQUIVALENTS, AND PORTFOLIO INVESTMENTS	17
SCHEDULE 6: CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS	18
SCHEDULE 7: CONSOLIDATED SCHEDULE OF REMUNERATION AND MONETARY INCENTIVES	19
SCHEDULE 8: CONSOLIDATED SCHEDULE OF ASSET RETIREMENT OBLIGATIONS	20
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS	21
SCHEDULE 9: UNAUDITED SCHEDULE OF FEES	40
SCHEDULE 10: UNAUDITED SCHEDULE OF SYSTEM ADMINISTRATION	41

Independant Auditors report to be given as a separate report to Audit Committee.
It will be inserted here for reporting to Alberta Education

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at August 31, 2025 (in dollars)

2025**2024****FINANCIAL ASSETS**

Cash and cash equivalents	(Schedule 5; Note 4)	\$ 205,450,197	\$ 145,245,788
Accounts receivable (net after allowances)	(Note 5)	\$ 39,471,538	\$ 24,366,646
Portfolio investments			
Operating		\$ -	\$ -
Endowments		\$ -	\$ -
Inventories for resale		\$ -	\$ -
Other financial assets		\$ -	\$ -
Total financial assets		\$ 244,921,735	\$ 169,612,434

LIABILITIES

Bank indebtedness	(Note 8)	\$ -	\$ -
Accounts payable and accrued liabilities	(Note 9)	\$ 78,068,029	\$ 57,734,509
Unspent deferred contributions	(Schedule 2)	\$ 49,517,192	\$ 37,244,297
Employee future benefits liabilities	(Note 10)	\$ 9,227,000	\$ 9,293,900
Asset retirement obligations and environmental liabilities	(Schedule 8; Note 11)	\$ 88,475,484	\$ 87,060,484
Other liabilities		\$ -	\$ -

Debt

Unsupported: Debentures	(Note 12)	\$ 7,495,533	\$ 8,256,931
Mortgages and capital loans		\$ -	\$ -
Capital leases	(Note 13)	\$ 11,775,440	\$ -
Total liabilities		\$ 244,558,678	\$ 199,590,121

Net financial assets (debt)

\$ 363,057	\$ (29,977,687)
-------------------	------------------------

NON-FINANCIAL ASSETS

Tangible capital assets	(Schedule 6)	\$ 1,410,252,486	\$ 1,405,433,673
Inventory of supplies		\$ 5,157,433	\$ 5,235,035
Prepaid expenses	(Note 14)	\$ 11,078,158	\$ 10,694,086
Purchased Intangibles and Other		\$ -	\$ -
Total non-financial assets		\$ 1,426,488,077	\$ 1,421,362,794

Net assets (Net liabilities) before spent deferred capital contributions

Spent deferred capital contributions	(Schedule 2)	\$ 1,183,246,702	\$ 1,193,977,594
Net assets		\$ 243,604,432	\$ 197,407,513

Net assets

(Note 15)

Accumulated surplus (deficit)	(Schedule 1)	\$ 243,604,432	\$ 197,407,513
Accumulated remeasurement gains (losses)		\$ -	\$ -
		\$ 243,604,432	\$ 197,407,513

Contractual rights

(Note 6)

Contingent assets

(Note 7)

Contractual obligations

(Note 16)

Contingent liabilities

(Note 17)

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

CONSOLIDATED STATEMENT OF OPERATIONS
For the Year Ended August 31, 2025 (in dollars)

	Budget 2025	Actual 2025	Actual 2024
REVENUES			
Government of Alberta	\$ 1,285,853,801	\$ 1,319,948,852	\$ 1,232,584,246
Federal Government and other government grants	\$ 3,115,294	\$ 3,197,688	\$ 3,358,160
Property taxes	\$ -	\$ -	\$ -
Fees (Schedule 9)	\$ 31,072,986	\$ 33,523,787	\$ 30,529,094
Sales of services and products	\$ 14,017,453	\$ 16,018,168	\$ 17,733,875
Investment income	\$ 3,000,000	\$ 6,093,548	\$ 7,037,088
Donations and other contributions	\$ 9,023,551	\$ 10,605,373	\$ 11,558,109
Other revenue (Note 18)	\$ 2,694,115	\$ 6,940,213	\$ 9,880,769
Total revenues	\$ 1,348,777,200	\$ 1,396,327,629	\$ 1,312,681,341
EXPENSES			
Instruction - ECS	\$ 52,450,288	\$ 55,345,724	\$ 55,352,159
Instruction - Grades 1 to 12	\$ 1,000,274,533	\$ 993,835,768	\$ 958,020,971
Operations and maintenance (Schedule 4)	\$ 201,313,564	\$ 188,035,692	\$ 189,530,009
Transportation	\$ 57,619,173	\$ 56,385,151	\$ 47,075,286
System administration	\$ 38,486,400	\$ 39,721,278	\$ 39,009,545
External services	\$ 15,029,478	\$ 16,807,097	\$ 18,799,697
Total expenses	\$ 1,365,173,436	\$ 1,350,130,710	\$ 1,307,787,667
Annual operating surplus (deficit)	\$ (16,396,236)	\$ 46,196,919	\$ 4,893,674
Endowment contributions and reinvested income	\$ -	\$ -	\$ -
Annual surplus (deficit)	\$ (16,396,236)	\$ 46,196,919	\$ 4,893,674
Accumulated surplus (deficit) at beginning of year	\$ 197,407,513	\$ 197,407,513	\$ 192,513,839
Accumulated surplus (deficit) at end of year	\$ 181,011,277	\$ 243,604,432	\$ 197,407,513

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

CONSOLIDATED STATEMENT OF CASH FLOWS
For the Year Ended August 31, 2025 (in dollars)

2025**2024****CASH FLOWS FROM:****A. OPERATING TRANSACTIONS**

Annual surplus (deficit)	\$ 46,196,919	\$ 4,893,674
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	\$ 64,278,167	\$ 71,708,746
Net (gain)/loss on disposal of tangible capital assets	\$ (1,617,484)	\$ (4,565,422)
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ -
(Gain)/Loss on sale of portfolio investments	\$ -	\$ -
Spent deferred capital recognized as revenue	\$ (48,669,994)	\$ (46,981,296)
Deferred capital revenue write-down / adjustment	\$ -	\$ 32,507
Increase/(Decrease) in employee future benefit liabilities	\$ (66,900)	\$ (281,500)
Donations in kind	\$ -	\$ -
	\$ -	\$ -
	\$ 60,120,708	\$ 24,806,709
(Increase)/Decrease in accounts receivable	\$ (15,104,892)	\$ 3,693,247
(Increase)/Decrease in inventories for resale	\$ -	\$ -
(Increase)/Decrease in other financial assets	\$ -	\$ -
(Increase)/Decrease in inventory of supplies	\$ 77,602	\$ (415,322)
(Increase)/Decrease in prepaid expenses	\$ (384,072)	\$ (3,673,341)
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Increase/(Decrease) in accounts payable, accrued and other liabilities	\$ 20,333,520	\$ 6,781,178
Increase/(Decrease) in unspent deferred contributions	\$ 12,272,895	\$ 12,039,275
Increase/(Decrease) in asset retirement obligations and environmental liabilities	\$ 1,415,000	\$ 13,786,576
Asset retirement obligation provision	\$ -	\$ -
Increase/(Decrease) in tangible capital asset accruals	\$ (6,052,718)	\$ 5,985,689
Total cash flows from operating transactions	\$ 72,678,043	\$ 63,004,011

B. CAPITAL TRANSACTIONS

Acquisition of tangible capital assets	\$ (50,268,120)	\$ (50,064,942)
Net proceeds from disposal of unsupported capital assets	\$ 1,617,484	\$ 4,719,157
	\$ -	\$ -
Total cash flows from capital transactions	\$ (48,650,636)	\$ (45,345,785)

C. INVESTING TRANSACTIONS

Purchases of portfolio investments	\$ -	\$ -
Proceeds on sale of portfolio investments	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Total cash flows from investing transactions	\$ -	\$ -

D. FINANCING TRANSACTIONS

Debt issuances	\$ -	\$ -
Debt repayments	\$ (761,398)	\$ (738,646)
Increase (decrease) in spent deferred capital contributions	\$ 25,162,960	\$ 14,775,181
Capital lease issuances	\$ 12,395,200	\$ -
Capital lease payments	\$ (619,760)	\$ -
	\$ -	\$ -
	\$ -	\$ -
Total cash flows from financing transactions	\$ 36,177,002	\$ 14,036,535

Increase (decrease) in cash and cash equivalents	\$ 60,204,409	\$ 31,694,761
Cash and cash equivalents, at beginning of year	\$ 145,245,788	\$ 113,551,027
Cash and cash equivalents, at end of year	\$ 205,450,197	\$ 145,245,788

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

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)

For the Year Ended August 31, 2025 (in dollars)

	Budget 2025	2025	2024
Annual surplus (deficit)	\$ (16,396,236)	\$ 46,196,919	\$ 4,893,674
Effect of changes in tangible capital assets			
Acquisition of tangible capital assets	\$ (16,615,602)	\$ (50,268,120)	\$ (20,479,370)
Amortization of tangible capital assets	\$ 64,758,800	\$ 64,278,167	\$ 71,708,746
Net (gain)/loss on disposal of tangible capital assets	\$ -	\$ (1,617,484)	\$ (4,565,422)
Net proceeds from disposal of unsupported capital assets	\$ -	\$ 1,617,484	\$ 4,751,664
Write-down carrying value of tangible capital assets	\$ -	\$ -	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ (12,776,142)	\$ (22,575,305)
Other changes Tangible capital asset accruals	\$ -	\$ (6,052,718)	\$ 5,985,689
Total effect of changes in tangible capital assets	\$ 48,143,198	\$ (4,818,813)	\$ 34,826,002
Acquisition of inventory of supplies	\$ -	\$ (11,110,489)	\$ (11,486,924)
Consumption of inventory of supplies	\$ -	\$ 11,188,091	\$ 11,071,602
(Increase)/Decrease in prepaid expenses	\$ -	\$ (384,072)	\$ (3,673,341)
(Increase)/Decrease in other non-financial assets	\$ -	\$ -	\$ -
Net remeasurement gains and (losses)	\$ -	\$ -	\$ -
Change in spent deferred capital contributions (Schedule 2)		\$ (10,730,892)	\$ (39,216,382)
Other changes	\$ -	\$ -	\$ -
Increase (decrease) in net financial assets (net debt)	\$ 31,746,962	\$ 30,340,744	\$ (3,585,369)
Net financial assets (net debt) at beginning of year	\$ (29,977,687)	\$ (29,977,687)	\$ (26,392,318)
Net financial assets (net debt) at end of year	\$ 1,769,275	\$ 363,057	\$ (29,977,687)

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

CONSOLIDATED STATEMENT OF REMEASUREMENT GAINS AND LOSSES
For the Year Ended August 31, 2025 (in dollars)

	2025	2024
<hr/>		
Unrealized gains (losses) attributable to:		
Portfolio investments	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
 Amounts reclassified to the statement of operations:		
Portfolio investments	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Net remeasurement gains (losses) for the year	\$ -	\$ -
Accumulated remeasurement gains (losses) at beginning of year	\$ -	\$ -
Accumulated remeasurement gains (losses) at end of year	\$ -	\$ -

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

SCHEDULE 1

**CONSOLIDATED SCHEDULE OF NET ASSETS
For the Year Ended August 31, 2025 (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, 2024	\$ 197,407,513	\$ -	\$ 197,407,513	\$ 116,169,313	\$ -	\$ -	\$ 37,980,415	\$ 43,257,785
Prior period adjustments:								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2024	\$ 197,407,513	\$ -	\$ 197,407,513	\$ 116,169,313	\$ -	\$ -	\$ 37,980,415	\$ 43,257,785
Operating surplus (deficit)	\$ 46,196,919		\$ 46,196,919			\$ 46,196,919		
Board funded tangible capital asset additions				\$ 29,742,877		\$ (29,136,471)	\$ -	\$ (606,406)
Board funded ARO tangible capital asset additions				\$ 1,415,000		\$ (1,415,000)	\$ -	\$ -
Disposal of unsupported or board funded portion of supported tangible capital assets	\$ -		\$ -	\$ -		\$ (1,617,484)		\$ 1,617,484
Disposal of unsupported ARO tangible capital assets	\$ -		\$ -	\$ -		\$ -		\$ -
Write-down of unsupported or board funded portion of supported tangible capital assets	\$ -		\$ -	\$ -		\$ -		\$ -
Net remeasurement gains (losses) for the year	\$ -	\$ -						
Endowment expenses & disbursements	\$ -		\$ -		\$ -	\$ -		
Endowment contributions	\$ -		\$ -		\$ -	\$ -		
Reinvested endowment income	\$ -		\$ -		\$ -	\$ -		
Direct credits to accumulated surplus (Describe)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets	\$ -			\$ (62,568,381)		\$ 62,568,381		
Amortization of ARO tangible capital assets	\$ -			\$ (1,709,786)		\$ 1,709,786		
Board funded ARO liabilities - recognition	\$ -			\$ (1,415,000)		\$ 1,415,000		
Board funded ARO liabilities - remediation	\$ -			\$ -		\$ -		
Capital revenue recognized	\$ -			\$ 48,669,994		\$ (48,669,994)		
Debt principal repayments (unsupported)	\$ -			\$ 1,381,158		\$ (1,381,158)		
Additional capital debt or capital leases	\$ -			\$ (12,395,200)		\$ 12,395,200		
Net transfers to operating reserves	\$ -					\$ (41,486,767)	\$ 41,486,767	
Net transfers from operating reserves	\$ -					\$ 5,000,000	\$ (5,000,000)	
Net transfers to capital reserves	\$ -					\$ (5,578,412)		\$ 5,578,412
Net transfers from capital reserves	\$ -					\$ -		\$ -
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2025	\$ 243,604,432	\$ -	\$ 243,604,432	\$ 119,289,975	\$ -	\$ -	\$ 74,467,182	\$ 49,847,275

SCHEDULE 1

**CONSOLIDATED SCHEDULE OF NET ASSETS
For the Year Ended August 31, 2025 (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, 2024	\$ 26,933,498	\$ 43,257,785	\$ -	\$ -	\$ 7,641,192	\$ -	\$ 3,405,725	\$ -	\$ -	\$ -
Prior period adjustments:										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2024	\$ 26,933,498	\$ 43,257,785	\$ -	\$ -	\$ 7,641,192	\$ -	\$ 3,405,725	\$ -	\$ -	\$ -
Operating surplus (deficit)										
Board funded tangible capital asset additions	\$ -	\$ (606,406)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board funded ARO tangible capital asset additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal of unsupported or board funded portion of supported tangible capital assets		\$ 1,617,484		\$ -		\$ -		\$ -		\$ -
Disposal of unsupported ARO tangible capital assets		\$ -		\$ -		\$ -		\$ -		\$ -
Write-down of unsupported or board funded portion of supported tangible capital assets		\$ -		\$ -		\$ -		\$ -		\$ -
Net remeasurement gains (losses) for the year										
Endowment expenses & disbursements										
Endowment contributions										
Reinvested endowment income										
Direct credits to accumulated surplus (Describe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets										
Amortization of ARO tangible capital assets										
Board funded ARO liabilities - recognition										
Board funded ARO liabilities - remediation										
Capital revenue recognized										
Debt principal repayments (unsupported)										
Additional capital debt or capital leases										
Net transfers to operating reserves	\$ 43,658,419		\$ -		\$ 1,234,073		\$ (3,405,725)		\$ -	
Net transfers from operating reserves	\$ (5,000,000)		\$ -		\$ -		\$ -		\$ -	
Net transfers to capital reserves		\$ 5,578,412		\$ -		\$ -		\$ -		\$ -
Net transfers from capital reserves		\$ -		\$ -		\$ -		\$ -		\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2025	\$ 65,591,917	\$ 49,847,275	\$ -	\$ -	\$ 8,875,265	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE 2

School Jurisdiction Code:

3020

**CONSOLIDATED SCHEDULE OF DEFERRED CONTRIBUTIONS
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)
For the Year Ended August 31, 2025 (in dollars)**

		Alberta Education and Childcare						
		Safe Return to Class/Safe Indoor Air						
		IMR	CMR		Transportation	Others	Total Education	
Deferred Operating Contributions (DOC)								
Balance at August 31, 2024		\$ 7,064,472	\$ (56,430)	\$ -	\$ 848,115	\$ 6,137,487	\$ 13,993,644	
Prior period adjustments - please explain:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted ending balance August 31, 2024		\$ 7,064,472	\$ (56,430)	\$ -	\$ 848,115	\$ 6,137,487	\$ 13,993,644	
Received during the year (excluding investment income)		\$ 13,896,442	\$ -	\$ -	\$ 40,217,535	\$ 54,759,678	\$ 108,873,655	
Transfer (to) grant/donation revenue (excluding investment income)		\$ (5,826,818)	\$ -	\$ -	\$ (41,065,650)	\$ (52,811,563)	\$ (99,704,031)	
Investment earnings - Received during the year		\$ 252,780	\$ -	\$ -	\$ -	\$ -	\$ 252,780	
Investment earnings - Transferred to investment income		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transferred (to) from UDCC		\$ (7,157,956)	\$ 56,430	\$ -	\$ -	\$ -	\$ (7,101,526)	
Transferred directly (to) SDCC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transferred (to) from others - please explain:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DOC closing balance at August 31, 2025		\$ 8,228,920	\$ -	\$ -	\$ -	\$ 8,085,602	\$ 16,314,522	
Unspent Deferred Capital Contributions (UDCC)								
Balance at August 31, 2024		\$ -	\$ 10,794,082	\$ -	\$ -	\$ -	\$ 10,794,082	
Prior period adjustments - please explain:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Adjusted ending balance August 31, 2024		\$ -	\$ 10,794,082	\$ -	\$ -	\$ -	\$ 10,794,082	
Received during the year (excluding investment income)		\$ -	\$ 17,976,764	\$ -	\$ -	\$ 1,228,500	\$ 19,205,264	
UDCC Receivable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer (to) grant/donation revenue (excluding investment income)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Investment earnings - Received during the year		\$ -	\$ 670,618	\$ -	\$ -	\$ -	\$ 670,618	
Investment earnings - Transferred to investment income		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Proceeds on disposition of supported capital/ Insurance proceeds (and related interest)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transferred from (to) DOC		\$ 7,157,956	\$ (56,430)	\$ -	\$ -	\$ -	\$ 7,101,526	
Transferred from (to) SDCC		\$ (7,157,956)	\$ (9,729,539)	\$ -	\$ -	\$ -	\$ (16,887,495)	
Transferred (to) from others - please explain:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
UDCC closing balance at August 31, 2025		\$ -	\$ 19,655,495	\$ -	\$ -	\$ 1,228,500	\$ 20,883,995	
Total Unspent Deferred Contributions at August 31, 2025		\$ 8,228,920	\$ 19,655,495	\$ -	\$ -	\$ 9,314,102	\$ 37,198,517	
Spent Deferred Capital Contributions (SDCC)								
Balance at August 31, 2024		\$ 89,536,443	\$ 74,320,077	\$ -	\$ -	\$ 138,912	\$ 163,995,432	
Prior period adjustments - please explain:	Playground funds from AB Ed	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000	
Adjusted ending balance August 31, 2024		\$ 89,536,443	\$ 74,320,077	\$ -	\$ -	\$ 888,912	\$ 164,745,432	
Donated tangible capital assets						\$ -	\$ -	
Alberta Infrastructure managed projects							\$ -	
Transferred from DOC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transferred from UDCC		\$ 7,157,956	\$ 9,729,539	\$ -	\$ -	\$ -	\$ 16,887,495	
Amounts recognized as revenue (Amortization of SDCC)		\$ (6,522,750)	\$ (2,743,450)	\$ -	\$ -	\$ (73,415)	\$ (9,339,615)	
Disposal of supported capital assets		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transferred (to) from others - please explain:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SDCC closing balance at August 31, 2025		\$ 90,171,649	\$ 81,306,166	\$ -	\$ -	\$ 815,497	\$ 172,293,312	

SCHEDULE 2

**CONSOLIDATED SCHEDULE OF DEFERRED CONTRIBUTIONS
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)
For the Year Ended August 31, 2025 (in dollars)**

	<u>Other GoA Ministries</u>				<u>Other Sources</u>					
	Alberta Infrastructure	Children's Services	Health	Other GOA Ministries	Total Other GoA Ministries	Gov't of Canada	Donations and grants from others	Other	Total other sources	Total
Deferred Operating Contributions (DOC)										
Balance at August 31, 2024	\$ -	\$ -	\$ -	\$ 26,221	\$ 26,221	\$ -	\$ 7,968,788	\$ -	\$ 7,968,788	\$ 21,988,653
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2024	\$ -	\$ -	\$ -	\$ 26,221	\$ 26,221	\$ -	\$ 7,968,788	\$ -	\$ 7,968,788	\$ 21,988,653
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ 727,296	\$ 727,296	\$ -	\$ 9,078,512	\$ -	\$ 9,078,512	\$ 118,679,463
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ (223,808)	\$ (223,808)	\$ -	\$ (10,503,004)	\$ -	\$ (10,503,004)	\$ (110,430,843)
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252,780
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,101,526)
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2025	\$ -	\$ -	\$ -	\$ 529,709	\$ 529,709	\$ -	\$ 6,544,296	\$ -	\$ 6,544,296	\$ 23,388,527
Unspent Deferred Capital Contributions (UDCC)										
Balance at August 31, 2024	\$ 4,461,562	\$ -	\$ -	\$ -	\$ 4,461,562	\$ -	\$ -	\$ -	\$ -	\$ 15,255,644
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2024	\$ 4,461,562	\$ -	\$ -	\$ -	\$ 4,461,562	\$ -	\$ -	\$ -	\$ -	\$ 15,255,644
Received during the year (excluding investment income)	\$ (3,173,566)	\$ -	\$ -	\$ -	\$ (3,173,566)	\$ -	\$ -	\$ -	\$ -	\$ 16,031,698
UDCC Receivable	\$ 12,127,261	\$ -	\$ -	\$ -	\$ 12,127,261	\$ -	\$ -	\$ -	\$ -	\$ 12,127,261
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ 104,878	\$ -	\$ -	\$ -	\$ 104,878	\$ -	\$ -	\$ -	\$ -	\$ 775,496
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds on disposition of supported capital/ Insurance proceeds (and related interest)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,101,526
Transferred from (to) SDCC	\$ (8,275,465)	\$ -	\$ -	\$ -	\$ (8,275,465)	\$ -	\$ -	\$ -	\$ -	\$ (25,162,960)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC closing balance at August 31, 2025	\$ 5,244,670	\$ -	\$ -	\$ -	\$ 5,244,670	\$ -	\$ -	\$ -	\$ -	\$ 26,128,665
Total Unspent Deferred Contributions at August 31, 2025	\$ 5,244,670	\$ -	\$ -	\$ 529,709	\$ 5,774,379	\$ -	\$ 6,544,296	\$ -	\$ 6,544,296	\$ 49,517,192
Spent Deferred Capital Contributions (SDCC)										
Balance at August 31, 2024	\$ 1,028,813,320	\$ -	\$ -	\$ -	\$ 1,028,813,320	\$ -	\$ 1,168,842	\$ -	\$ 1,168,842	\$ 1,193,977,594
Prior period adjustments - please explain:	\$ (750,000)	\$ -	\$ -	\$ -	\$ (750,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2024	\$ 1,028,063,320	\$ -	\$ -	\$ -	\$ 1,028,063,320	\$ -	\$ 1,168,842	\$ -	\$ 1,168,842	\$ 1,193,977,594
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects	\$ 12,776,142	\$ -	\$ -	\$ -	\$ 12,776,142	\$ -	\$ -	\$ -	\$ -	\$ 12,776,142
Transferred from DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from UDCC	\$ 8,275,465	\$ -	\$ -	\$ -	\$ 8,275,465	\$ -	\$ -	\$ -	\$ -	\$ 25,162,960
Amounts recognized as revenue (Amortization of SDCC)	\$ (39,305,542)	\$ -	\$ -	\$ -	\$ (39,305,542)	\$ -	\$ (24,837)	\$ -	\$ (24,837)	\$ (48,669,994)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDCC closing balance at August 31, 2025	\$ 1,009,809,385	\$ -	\$ -	\$ -	\$ 1,009,809,385	\$ -	\$ 1,144,005	\$ -	\$ 1,144,005	\$ 1,183,246,702

SCHEDULE 3

School Jurisdiction Code: 3020

CONSOLIDATED SCHEDULE OF PROGRAM OPERATIONS
For the Year Ended August 31, 2025 (in dollars)

2025

2024

REVENUES		Instruction		Operations and	Transportation	System Administration	External Services	TOTAL	TOTAL
		ECS	Grades 1 - 12	Maintenance					
(1)	Alberta Education and Childcare	\$ 49,164,582	\$ 1,019,405,719	\$ 119,834,362	\$ 41,506,650	\$ 39,496,272	\$ 2,253,514	\$ 1,271,661,099	\$ 1,185,802,786
(2)	Alberta Infrastructure	\$ -	\$ -	\$ 43,942,338	\$ -	\$ -	\$ -	\$ 43,942,338	\$ 42,243,454
(3)	Other - Government of Alberta	\$ 322,113	\$ 1,221,021	\$ 12,599	\$ -	\$ 482,536	\$ 226,726	\$ 2,264,995	\$ 2,620,989
(4)	Federal Government and First Nations	\$ -	\$ 1,682,156	\$ -	\$ -	\$ -	\$ 1,515,532	\$ 3,197,688	\$ 3,358,160
(5)	Other Alberta school authorities	\$ 8,041	\$ 1,259,122	\$ 277,825	\$ -	\$ 160,699	\$ 374,733	\$ 2,080,420	\$ 1,917,017
(6)	Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7)	Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8)	Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9)	Fees	\$ -	\$ 24,308,952	\$ -	\$ 9,135,886	\$ -	\$ 78,949	\$ 33,523,787	\$ 30,529,094
(10)	Sales of services and products	\$ 11,863	\$ 2,782,918	\$ 1,475,486	\$ -	\$ 103,221	\$ 11,644,680	\$ 16,018,168	\$ 17,733,875
(11)	Investment income	\$ -	\$ 30,564	\$ 6,062,630	\$ -	\$ -	\$ 354	\$ 6,093,548	\$ 7,037,088
(12)	Gifts and donations	\$ -	\$ 9,223,345	\$ -	\$ -	\$ 3,751	\$ -	\$ 9,227,096	\$ 9,948,033
(13)	Rental of facilities	\$ -	\$ 1,199,811	\$ 2,185,573	\$ -	\$ 6,552	\$ 1,930,793	\$ 5,322,729	\$ 5,161,612
(14)	Fundraising	\$ -	\$ 1,378,277	\$ -	\$ -	\$ -	\$ -	\$ 1,378,277	\$ 1,610,076
(15)	Gains on disposal of tangible capital assets	\$ -	\$ -	\$ 1,617,484	\$ -	\$ -	\$ -	\$ 1,617,484	\$ 4,719,157
(16)	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17)	TOTAL REVENUES	\$ 49,506,599	\$ 1,062,491,885	\$ 175,408,297	\$ 50,642,536	\$ 40,253,031	\$ 18,025,281	\$ 1,396,327,629	\$ 1,312,681,341
EXPENSES									
(18)	Certificated salaries	\$ 27,343,557	\$ 588,302,642			\$ 5,039,519	\$ 3,002,566	\$ 623,688,284	\$ 581,268,158
(19)	Certificated benefits	\$ 6,703,432	\$ 136,967,825			\$ 1,025,332	\$ 687,546	\$ 145,384,135	\$ 140,642,005
(20)	Non-certificated salaries and wages	\$ 14,493,798	\$ 120,921,842	\$ 66,002,581	\$ 1,185,040	\$ 18,941,512	\$ 2,830,151	\$ 224,374,924	\$ 233,707,827
(21)	Non-certificated benefits	\$ 4,763,086	\$ 39,046,898	\$ 22,281,119	\$ 334,239	\$ 4,842,166	\$ 666,165	\$ 71,933,673	\$ 70,250,748
(22)	SUB - TOTAL	\$ 53,303,873	\$ 885,239,207	\$ 88,283,700	\$ 1,519,279	\$ 29,848,529	\$ 7,186,428	\$ 1,065,381,016	\$ 1,025,868,738
(23)	Services, contracts and supplies	\$ 2,016,747	\$ 96,255,933	\$ 48,583,620	\$ 54,865,271	\$ 9,175,697	\$ 9,226,216	\$ 220,123,484	\$ 209,083,828
(24)	Amortization of supported tangible capital assets	\$ -	\$ -	\$ 48,669,994	\$ -	\$ -	\$ -	\$ 48,669,994	\$ 46,981,296
(25)	Amortization of unsupported tangible capital assets	\$ 25,104	\$ 12,208,299	\$ 604,008	\$ 601	\$ 702,320	\$ 358,055	\$ 13,898,387	\$ 14,097,673
(26)	Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27)	Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 1,709,786	\$ -	\$ -	\$ -	\$ 1,709,786	\$ 10,629,777
(28)	Amortization of purchased intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(29)	Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30)	Unsupported interest on capital debt	\$ -	\$ -	\$ 236,077	\$ -	\$ -	\$ -	\$ 236,077	\$ 259,145
(31)	Other interest and finance charges	\$ -	\$ 132,329	\$ (51,493)	\$ -	\$ (5,268)	\$ 36,398	\$ 111,966	\$ 713,475
(32)	Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,735
(33)	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34)	TOTAL EXPENSES	\$ 55,345,724	\$ 993,835,768	\$ 188,035,692	\$ 56,385,151	\$ 39,721,278	\$ 16,807,097	\$ 1,350,130,710	\$ 1,307,787,667
(35)	OPERATING SURPLUS (DEFICIT)	\$ (5,839,125)	\$ 68,656,117	\$ (12,627,395)	\$ (5,742,615)	\$ 531,753	\$ 1,218,184	\$ 46,196,919	\$ 4,893,674

CONSOLIDATED SCHEDULE OF OPERATIONS AND MAINTENANCE EXPENSES
For the Year Ended August 31, 2025 (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	2025 TOTAL Operations and Maintenance	2024 TOTAL Operations and Maintenance
Non-certificated salaries and wages	\$ 43,383,923	\$ 15,445,033	\$ -	\$ -	\$ 7,173,626			\$ 66,002,582	\$ 67,629,950
Non-certificated benefits	\$ 12,775,241	\$ 7,573,414	\$ -	\$ -	\$ 1,932,465			\$ 22,281,120	\$ 18,152,397
SUB-TOTAL REMUNERATION	\$ 56,159,164	\$ 23,018,447	\$ -	\$ -	\$ 9,106,091			\$ 88,283,702	\$ 85,782,347
Supplies and services	\$ 3,282,318	\$ 2,077,783	\$ 625,028	\$ 5,826,818	\$ 480,119			\$ 12,292,066	\$ 16,107,546
Electricity			\$ 10,418,874					\$ 10,418,874	\$ 13,766,189
Natural gas/heating fuel			\$ 8,912,192					\$ 8,912,192	\$ 8,325,497
Sewer and water			\$ 4,036,559					\$ 4,036,559	\$ 3,462,120
Telecommunications			\$ 349,189					\$ 349,189	\$ 343,090
Insurance					\$ 5,454,233			\$ 5,454,233	\$ 5,863,642
ASAP maintenance & renewal payments							\$ 4,626,841	\$ 4,626,841	\$ 4,370,929
Amortization of tangible capital assets									
Supported							\$ 48,669,994	\$ 48,669,994	\$ 46,981,296
Unsupported						\$ 2,313,793		\$ 2,313,793	\$ 958,320
TOTAL AMORTIZATION						\$ 2,313,793	\$ 48,669,994	\$ 50,983,787	\$ 47,939,616
Accretion expense						\$ -	\$ -	\$ -	\$ -
Interest on capital debt - Unsupported						\$ 236,077		\$ 236,077	\$ 259,145
Lease payments for facilities				\$ 2,493,665				\$ 2,493,665	\$ 2,957,278
Other expense Interest charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (51,493)	\$ -	\$ (51,493)	\$ 198,875
Losses on disposal of capital assets						\$ -		\$ -	\$ 153,735
TOTAL EXPENSES	\$ 59,441,482	\$ 25,096,230	\$ 24,341,842	\$ 8,320,483	\$ 15,040,443	\$ 2,498,377	\$ 53,296,835	\$ 188,035,692	\$ 189,530,009

SQUARE METRES

School buildings	1,284,692.1	1,261,248.0
Non school buildings	118,692.2	118,692.0

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.

CONSOLIDATED SCHEDULE OF CASH, CASH EQUIVALENTS, AND PORTFOLIO INVESTMENTS
For the Year Ended August 31, 2025 (in dollars)

Cash & Cash Equivalents

		2025		2024	
	Average Effective (Market) Yield	Cost	Amortized Cost	Amortized Cost	
Cash	3.77%	\$ 164,025,051	\$ 164,025,051	\$ 145,245,788	
Cash equivalents					
Government of Canada, direct and guaranteed	0.00%	-	-	-	
Provincial, direct and guaranteed	0.00%	-	-	-	
Corporate	0.00%	-	-	-	
Other, including GIC's	3.86%	41,425,146	41,425,146	-	
Total cash and cash equivalents	3.79%	\$ 205,450,197	\$ 205,450,197	\$ 145,245,788	

See Note 4 for additional detail.

Portfolio Investments

		2025							2024				
		Investments Measured at Fair Value							Investments Measured at Cost/Amortized Cost				
	Average Effective (Market) Yield	Investments Measured at Cost/Amortized Cost	Cost	Fair Value (Level 1)	Fair Value (Level 2)	Fair Value (Level 3)	Subtotal of Fair Value	Total	Investments Measured at Cost/Amortized Cost	Fair Value	Total	Explain the reason for difference if PY Actuals are different from prior year submitted numbers	
Interest-bearing securities													
Deposits and short-term securities	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-
Bonds and mortgages	0.00%	-	-	-	-	-	-	-	-	-	-		-
	0.00%	-	-	-	-	-	-	-	-	-	-		-
Equities													
Canadian equities	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-
Global developed equities	0.00%	-	-	-	-	-	-	-	-	-	-		-
Emerging markets equities	0.00%	-	-	-	-	-	-	-	-	-	-		-
Private equities	0.00%	-	-	-	-	-	-	-	-	-	-		-
Hedge funds	0.00%	-	-	-	-	-	-	-	-	-	-		-
	0.00%	-	-	-	-	-	-	-	-	-	-		-
Inflation sensitive													
Real estate	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-
Infrastructure	0.00%	-	-	-	-	-	-	-	-	-	-		-
Renewable resources	0.00%	-	-	-	-	-	-	-	-	-	-		-
Other investments	0.00%	-	-	-	-	-	-	-	-	-	-		-
	0.00%	-	-	-	-	-	-	-	-	-	-		-
Strategic, tactical, and currency investments	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-
Total portfolio investments	0.00%	-	-	-	-	-	-	-	-	-	-		-

See Note xxx for additional detail.

Portfolio investments

	Level 1	2025 Level 2	Level 3	Total
Pooled investment funds	\$ -	\$ -	\$ -	\$ -

Portfolio Investments Measured at Fair Value

	Level 1	2025 Level 2	Level 3	Total	2024 Total
Portfolio investments in equity instruments that are quoted in an active market.	\$ -	\$ -	\$ -	\$ -	\$ -
Portfolio investments designated to their fair value category.	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -

Marketable Securities

	2025		2024	
	Carrying Value	Quoted Market Value	Carrying Value	Quoted Market Value
XXXX	\$ -	\$ -	\$ -	\$ -
XXXX	-	-	-	-
	\$ -	\$ -	\$ -	\$ -

Reconciliation of Portfolio Investments

Classified as Level 3	2025	2024
Opening balance	\$ -	\$ -
Purchases	-	-
Sales (excluding realized gains/losses)	-	-
Realized Gains (Losses)	-	-
Unrealized Gains/(Losses)	-	-
Transfer-in - please explain:	-	-
Transfer-out - please explain:	-	-
Ending balance	\$ -	\$ -

	2025	2024
Operating		
Cost	\$ -	\$ -
Unrealized gains and losses	-	-
	-	-
Endowments		
Cost	\$ -	\$ -
Unrealized gains and losses	-	-
Deferred revenue	-	-
	-	-
Total portfolio investments	\$ -	\$ -

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

	2025	2024
Under 1 year	0.0%	0.0%
1 to 5 years	0.0%	0.0%
6 to 10 years	0.0%	0.0%
11 to 20 years	0.0%	0.0%
Over 20 years	0.0%	0.0%
	0.0%	0.0%

*Indicate proportion of investment holdings according to maturity - Total must equal 100%
- If no explicit maturity date, please indicate expected or estimated divestment date.

Transfers between Level 1 and Level 2

	2025		
	Fair Value (Level 1)	Fair Value (Level 2)	Reason for transfers
			Level 1:
Transfer in	\$ -	\$ -	Level 2:
			Level 1:
Transfer out	\$ -	\$ -	Level 2:

SCHEDULE 6School Jurisdiction Code: **3020****CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS
For the Year Ended August 31, 2025 (in dollars)****Tangible Capital Assets**

Tangible Capital Assets	2025							2024	
	Land	Work In Progress*	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total	Total	
Estimated useful life			10-50 Years	10 Years	10 Years	5 Years			
Historical cost									
Beginning of year	\$ 3,857,760	\$ 106,965,652	\$ 2,250,311,829	\$ 182,805,859	\$ 3,783,328	\$ 64,207,667	\$ 2,611,932,095	2,590,242,392	
Prior period adjustments**	-	-	-	-	-	-	-	(43,175,081)	
Additions	-	44,813,563	17,331,564	4,066,886	222,740	2,662,226	69,096,979	66,654,559	
Transfers in (out)	-	(112,008,524)	104,923,376	5,494,401	-	1,590,747	-	-	
Less disposals including write-offs	-	-	-	-	(96,081)	-	(96,081)	(1,789,775)	
Historical cost, August 31, 2025	\$ 3,857,760	\$ 39,770,691	\$ 2,372,566,769	\$ 192,367,146	\$ 3,909,987	\$ 68,460,640	\$ 2,680,932,993	\$ 2,611,932,095	
Accumulated amortization									
Beginning of year	\$ -	\$ -	\$ 999,891,387	\$ 149,104,217	\$ 3,386,733	\$ 54,116,085	\$ 1,206,498,422	1,149,982,717	
Prior period adjustments**	-	-	-	-	-	-	-	(13,589,509)	
Amortization	-	-	52,207,907	7,357,010	105,295	4,607,954	64,278,166	71,708,746	
Other additions	-	-	-	-	-	-	-	-	
Transfers in (out)	-	-	-	-	-	-	-	-	
Less disposals including write-offs	-	-	-	-	(96,081)	-	(96,081)	(1,603,532)	
Accumulated amortization, August 31, 2025	\$ -	\$ -	\$ 1,052,099,294	\$ 156,461,227	\$ 3,395,947	\$ 58,724,039	\$ 1,270,680,507	\$ 1,206,498,422	
Net Book Value at August 31, 2025	\$ 3,857,760	\$ 39,770,691	\$ 1,320,467,475	\$ 35,905,919	\$ 514,040	\$ 9,736,601	\$ 1,410,252,486		
Net Book Value at August 31, 2024	\$ 3,857,760	\$ 106,965,652	\$ 1,250,420,442	\$ 33,701,642	\$ 396,595	\$ 10,091,582		\$ 1,405,433,673	

	2025	2024
Total cost of assets under capital lease	\$ 12,395,200	\$ -
Total amortization of assets under capital lease	\$ 289,221	\$ -

Assets under capital lease includes buildings with a total cost of \$12,395,200 (2024 - \$0) and accumulated amortization of \$289,221 (2024 - \$0).

* Work in Progress consists of new modular and furniture and equipment projects, anticipated to be substantially complete in the 2025-2026 school year, Infrastructure Maintenance Renewal and Capital Maintenance Renewal Capital Projects, as well as other Board Funded Capital Projects not substantially complete by August 31, 2025. Additionally, five new school projects and two replacement school projects in progress managed by Alberta Infrastructure are also part of this balance.

** Prior year opening balance adjustment was due to the Government of Alberta's adoption of PS 3160 – Public Private Partnerships (P3). As a result, adjustments to reduce the carrying value of tangible capital assets in the net amount of \$29,585,572 were recognized.

SCHEDULE 7School Jurisdiction Code: **3020**

CONSOLIDATED SCHEDULE OF REMUNERATION AND MONETARY INCENTIVES
For the Year Ended August 31, 2025 (in dollars)

Board Members:		FTE	Remuneration (1)	Benefits	Allowances	Performance Bonuses	ERIP's / Other Paid	Other Accrued Unpaid Benefits (2)	Expenses
Chair:	KUSIEK, JULIE (3)	1.00	\$59,010	\$11,791	\$3,364			\$3,992	\$9,133
	ESTABROOKS, TRISHA (4)	0.42	\$27,928	\$4,474	\$1,333			\$0	\$1,770
	HANCOCK, DAWN (3)	1.00	\$46,255	\$11,032	\$3,364			\$2,642	\$5,329
	HOLE, MARCIA (4)	0.50	\$16,588	\$4,494	\$1,423			-\$15	\$1,883
	NELSON, MARSHA	1.00	\$40,674	\$6,272	\$3,364			\$1,569	\$968
	O'KEEFE, SHERRI (3)	1.00	\$49,268	\$6,783	\$3,364			\$2,755	\$7,596
	SAWYER, JAN (5)	1.00	\$63,606	\$7,576	\$3,364			\$2,449	\$6,502
	SUMAR, SAADIQ	1.00	\$39,283	\$10,617	\$3,364			\$1,608	\$1,945
Subtotal		6.92	\$342,612	\$63,039	\$22,940			\$15,000	\$35,126
Superintendent	ROBERTSON, DARREL	1.00	\$332,378	\$47,375	\$6,000	\$0	\$0	\$55,340	\$5,818
Treasurer	BURNSTAD, TODD	1.00	\$251,799	\$40,427	\$3,364	\$0	\$0	\$53,871	\$1,471
Secretary 1	MILLS, KAREN (6)	0.83	\$166,417	\$24,000	\$0	\$0	\$0	\$0	\$3,002
Secretary 2	DUEBEL, KELSEY (6)	0.17	\$26,320	\$5,300	\$0	\$0	\$0	\$11,444	\$62
Certificated			\$623,355,906	\$143,580,345	\$874,883	\$0	\$84,008	\$736,184	
School based		5,608.00							
Non-School based		219.00							
Non-certificated			\$223,587,776	\$57,511,197	\$3,925,577	\$0	\$1,614,584	\$8,642,930	
Instructional		2,104.00							
Operations & Maintenance		941.00							
Transportation		14.00							
Other		448.00							
TOTALS		9,343.92	\$848,063,208	\$201,271,683	\$4,832,764	\$0	\$1,698,592	\$9,514,769	\$45,479

(1) Remuneration includes: per annum honorarium and per diem honorarium for additional activities over and above Trustees' general duties.

(2) Other Accrued Unpaid Benefits include: accrued untaken vacation leave, Transition Allowance, and Superintendent's SERP benefits.

(3) On March 4, 2025 the Board assigned Ward C to Trustees Hancock and O'Keefe, and Ward D to Trustee Kusiek for the remainder of this term. Additional remuneration in the amount of one-third the regular Trustee remuneration was approved (split between the Trustees covering Ward C)."

(4) Non-Returning Trustees: Trisha Estabrooks (resigned January 23, 2025); Marcia Hole (resigned February 28, 2025).

(5) On June 20, 2023 the Board elected one trustee to represent Ward H in addition to their current ward until the next municipal election. Additional remuneration in the amount of one-third the regular Trustee remuneration was approved.

(6) Board Secretary: Karen Mills's last day was June 26, 2025; Kelsey Duebel assumed the role on June 23, 2025.

SCHEDULE 8

CONSOLIDATED SCHEDULE OF ASSET RETIREMENT OBLIGATIONS
For the Year Ended August 31, 2025 (in dollars)

School Jurisdiction Code: 3020

Continuity of ARO (Liability) Balance

2025							2024						
(in dollars)	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total	(in dollars)	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
Opening Balance, Aug 31, 2024	\$ -	\$ 87,060,484	\$ -	\$ -	\$ -	\$ 87,060,484	Opening Balance, Aug 31, 2023	\$ -	\$ 73,273,908	\$ -	\$ -	\$ -	\$ 73,273,908
Liability incurred from Sept. 1, 2024 to Aug. 31, 2025	-	1,415,000	-	-	-	1,415,000	Liability incurred from Sept. 1, 2023 to Aug. 31, 2024	-	-	-	-	-	-
Liability settled/extinguished from Sept. 1, 2024 to Aug. 31, 2025 - Alberta Infrastructure	-	-	-	-	-	-	Liability settled/extinguished from Sept. 1, 2023 to Aug. 31, 2024 - Alberta Infrastructure	-	(453,233)	-	-	-	(453,233)
Liability settled/extinguished from Sept 1., 2024 to Aug. 31, 2025 - Other	-	-	-	-	-	-	Liability settled/extinguished from Sept. 1, 2023 to Aug. 31, 2024 - Other	-	-	-	-	-	-
Accretion expense (only if Present Value technique is used)	-	-	-	-	-	-	Accretion expense (only if Present Value technique is used)	-	-	-	-	-	-
Add/(Less): Revision in estimate Sept. 1, 2024 to Aug. 31, 2025	-	-	-	-	-	-	Add/(Less): Revision in estimate Sept. 1, 2023 to Aug. 31, 2024	-	14,459,174	-	-	-	14,459,174
Reduction of liability resulting from disposals of assets Sept. 1, 2024 to Aug. 31, 2025	-	-	-	-	-	-	Reduction of liability resulting from disposals of assets Sept. 1, 2023 to Aug. 31, 2024	-	(219,365)	-	-	-	(219,365)
Balance, Aug. 31, 2025	\$ -	\$ 88,475,484	\$ -	\$ -	\$ -	\$ 88,475,484	Balance, Aug. 31, 2024	\$ -	\$ 87,060,484	\$ -	\$ -	\$ -	\$ 87,060,484

Continuity of TCA (Capitalized ARO) Balance

2025							2024						
(in dollars)	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total	(in dollars)	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
ARO Tangible Capital Assets - Cost							ARO Tangible Capital Assets - Cost						
Opening balance, August 31, 2024	\$ -	\$ 86,871,156	\$ -	\$ -	\$ -	\$ 86,871,156	Opening balance, August 31, 2023	\$ -	\$ 73,115,253	\$ -	\$ -	\$ -	\$ 73,115,253
Additions resulting from liability incurred	-	1,415,000	-	-	-	1,415,000	Additions resulting from liability incurred	-	-	-	-	-	-
Revision in estimate	-	-	-	-	-	-	Revision in estimate	-	13,975,268	-	-	-	13,975,268
Reduction resulting from disposal of assets	-	-	-	-	-	-	Reduction resulting from disposal of assets	-	(219,365)	-	-	-	(219,365)
Cost, August 31, 2025	\$ -	\$ 88,286,156	\$ -	\$ -	\$ -	\$ 88,286,156	Cost, August 31, 2024	\$ -	\$ 86,871,156	\$ -	\$ -	\$ -	\$ 86,871,156
ARO TCA - Accumulated Amortization							ARO TCA - Accumulated Amortization						
Opening balance, August 31, 2024	\$ -	\$ 57,061,989	\$ -	\$ -	\$ -	\$ 57,061,989	Opening balance, August 31, 2023	\$ -	\$ 46,574,153	\$ -	\$ -	\$ -	\$ 46,574,153
Amortization expense	-	1,709,786	-	-	-	1,709,786	Amortization expense	-	1,449,042	-	-	-	1,449,042
Revision in estimate	-	-	-	-	-	-	Revision in estimate	-	9,180,736	-	-	-	9,180,736
Less: disposals	-	-	-	-	-	-	Less: disposals	-	(141,942)	-	-	-	(141,942)
Accumulated amortization, August 31, 2025	\$ -	\$ 58,771,775	\$ -	\$ -	\$ -	\$ 58,771,775	Accumulated amortization, August 31, 2024	\$ -	\$ 57,061,989	\$ -	\$ -	\$ -	\$ 57,061,989
Net Book Value at August 31, 2025	\$ -	\$ 29,514,381	\$ -	\$ -	\$ -	\$ 29,514,381	Net Book Value at August 31, 2024	\$ -	\$ 29,809,167	\$ -	\$ -	\$ -	\$ 29,809,167

The Board of Trustees of Edmonton School Division

Notes to the Consolidated
Financial Statements
August 31, 2025



1. AUTHORITY AND PURPOSE

The Board of Trustees of Edmonton School Division (the Division) is empowered to provide public education through bylaws approved by its Board of Trustees and under the authority of the *Education Act*, 2012, Chapter E-0.3.

The Division receives funding for instruction and support under the *Ministerial Grants Regulation* (AR215/2022). The regulation allows for the setting of conditions and use of grant monies. The Division is limited on certain funding allocations and administration expenses.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These consolidated financial statements have been prepared in accordance with the *CPA Canada Public Sector Accounting Standards (PSAS)*. 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) Reporting Entity and Method of Consolidation

The consolidated financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity, which is composed of all organizations, which are controlled by the school jurisdiction. These organizations include the Edmonton Public Schools Foundation (the Foundation), a foundation established in 2009 by the Division for the purposes of fundraising. The Foundation was incorporated under the Societies Act of the Province of Alberta.

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 school jurisdiction's accounting policies and the results of each line item in their financial statements (revenue, expense, assets, and liabilities) are included in the school jurisdiction's results. Revenue and expense, capital, investing and financing transactions and related asset and liability balances between the Division and the Foundation have been eliminated.

(b) Basis of Financial Reporting

Valuation of Financial Assets and Liabilities

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

<u>Financial Statement Component</u>	<u>Measurement</u>
Cash and cash equivalents	Cost
Accounts receivable	Lower of cost or net recoverable value
Accounts payable and other accrued liabilities	Cost
Debt	Amortized cost
Asset retirement obligations	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 school jurisdiction's financial claims on external organizations and individuals, as well as cash.



(b) Basis of Financial Reporting (cont'd)

Cash and Cash Equivalents

Cash comprises cash on hand and demand deposits. Cash equivalents are short-term, highly liquid investments that are readily convertible into known amounts of cash and 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.

Liabilities

Liabilities are present obligations of the school jurisdiction 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 benefit.

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 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 *Public Sector Accounting Standards (PSAS)* PS 3200. These contributions are recognized by the Division once it has met all eligibility criteria to receive the contributions. When stipulations are met, deferred contributions are recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability.

Deferred contributions also include contributions for capital expenditures, unspent and spent:

- Unspent Deferred Capital Contributions (UDCC) represent externally restricted supported capital funds provided for a specific capital purpose received or receivable by the Division, but the related expenditure has not been made at year-end. These contributions must also have stipulations that meet the definition of a liability per PS 3200 when 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 the Division to use the asset in a prescribed manner over the life of the associated asset.



(b) Basis of Financial Reporting (cont'd)

Employee Future Benefits

The Division provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

The Division accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include the non-registered Supplemental Executive Retirement Program (SERP), retirement allowances and non-vested accumulating sick leave. The future benefits cost is actuarially determined using the projected benefit actuarial cost method pro-rated on service and using management's best estimate of expected salary escalation, benefit usage, termination and retirement rates and mortality. The discount rate used to measure obligations is based on the combined expected future cash flows of each benefit and the rates provided by the Alberta Loans to Local Authorities Office as of August 31, 2025.

Asset Retirement Obligations

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

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

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

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

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

As the future retirement date is unknown, the asset retirement obligation is measured at the current estimated cost to settle or otherwise extinguish the liability. When the future retirement date is known, a present value technique will be used to measure the liability.

Debt

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

Non-Financial Assets

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

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

Non-financial assets include tangible capital assets, inventories of supplies and prepaid expenses.



(b) Basis of Financial Reporting (cont'd)

Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost, including amounts directly related to the acquisition, design, construction, development, improvement, or betterment of the asset. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset and asset retirement cost.
- Donated tangible capital assets are recorded at their fair market value at the date of donation, except in circumstances where fair value cannot be reasonably determined, when they are then recognized at nominal value. Transfers of tangible capital assets from related parties are recorded at original cost less accumulated amortization.
- Supported tangible capital assets are capital assets purchased using restricted grants/donations, or received with specific usage. Unsupported tangible capital assets are funded by the Division's own source funds.
- Work-in-progress is recorded as a transfer to the applicable asset class at substantial completion.
- Buildings include site and leasehold improvements as well as assets under capital lease.
- Sites and buildings are written down to residual value when conditions indicate they no longer contribute to the ability of the Division 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 Contributions (SDCC).
- Buildings that are demolished or destroyed are written off.
- Tangible capital assets with costs in excess of \$5,000 are capitalized.
- Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the Division are considered capital leases. These are accounted for as an asset and an obligation. A schedule of repayments on the lease is provided in Note 13.
- Tangible capital assets are amortized over their estimated useful lives, commencing the following year of acquisition, on a straight-line basis, as follows:

Buildings	10 - 50 years
Vehicles	10 years
Computer Hardware & Software	5 years
Other Equipment & Furnishings	10 years

Inventory of Supplies

Inventory of supplies is valued at the lower of cost and replacement cost. Cost is determined on an average costing basis.

Prepaid Expenses

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

Other Assets

Under the Edmonton Joint Use Agreement: Land, school lands are acquired by the City of Edmonton through reserve dedication. Land interest is transferred to the Division for a nominal cost when a school is built. This land is not recognized in the Division's consolidated financial statements, as the land reverts to the City of Edmonton or another school jurisdiction at nominal cost upon disposition. The Division typically has control over school site land or the proceeds gained on its disposal on sites that were acquired prior to the adoption of provincial planning legislation requiring land dedication or when a portion of land is identified as surplus.



(b) Basis of Financial Reporting (cont'd)

Operating and Capital Reserves

Certain amounts, as approved by the Board of Trustees, 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 Changes in Net Assets.

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.

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 school jurisdiction'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, school jurisdiction complies with its communicated use of these transfers.

All other government transfers, without stipulations for the use of the transfer, are recognized as revenue when the transfer is authorized and the school jurisdiction meets the eligibility criteria (if any).

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 Division if the amount can be reasonably estimated and collection is reasonably assured.

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

In-kind donations of services and materials are recognized at fair value when such value can reasonably be determined. While volunteers contribute a significant amount of time each year to assist the Division, the value of their services are not recognized as revenue and expenses in the consolidated financial statements because fair value cannot be reasonably determined.

Investment income

Investment income includes interest income earned on the Division's general bank account and Notice Plans (Note 4).

Expenses

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



(b) Basis of Financial Reporting (cont'd)

Program Reporting

The Division's operations have been segmented as follows:

- **ECS Instruction:** The provision of ECS education instructional services that fall under the basic public education mandate.
- **Grade 1 - 12 Instruction:** The provision of instructional services for Grade 1 - 12 that fall under the basic public education mandate.
- **Operations and Maintenance:** The operation and maintenance of all school buildings and maintenance shop facilities.
- **Transportation:** The provision of regular and special education bus services (to and from school), whether contracted or board operated, including transportation facility expenses.
- **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-Kindergarten children and students in Kindergarten to Grade 12. Services offered beyond the mandate for public education must be self-supporting, and Alberta Education and Childcare funding may not be utilized to support these programs.

The allocation of revenues and expenses is reported by program, source, and object on the Schedule of Program Operations. Respective instruction expenses include the cost of certificated teachers, non-certificated teaching assistants as well as a proportionate share of supplies & services, school administration & instruction support, and system instructional support.

Trusts Under Administration

The Division has property that has been transferred or assigned to it to be administered or directed by a trust agreement or statute. The Division holds title to the property for the benefit of the beneficiary.

Trusts under administration have been excluded from the financial reporting of the Division. A summary of Trust balances is listed in Note 19.

Financial Instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the consolidated financial statements. The Division recognizes a financial instrument when it becomes a party to a financial instrument contract.

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

The associated transaction costs are added to the carrying value of items in the cost or amortized cost upon initial recognition. The gain or loss arising from de-recognition of a financial instrument is recognized in the Consolidated Statement of Operations. Impairment losses such as write-downs or write-offs are reported in the Consolidated Statement of Operations.



(b) Basis of Financial Reporting (cont'd)

Measurement Uncertainty

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. The preparation of consolidated financial statements for a period involves the use of estimates and approximations, which have been made using careful judgment. Actual results could differ from those estimates.

The estimated employee future benefits liability of \$9,227,000 (2024 - \$9,293,900) recognized and disclosed in the consolidated financial statements is subject to measurement uncertainty. Actual experience may vary from the assumptions used in the calculations.

There is also measurement uncertainty related to the estimated asset retirement obligation of \$88,475,484 (2024 - \$87,060,484) as it involves estimates in determining settlement amount and timing of settlement. Changes in any of these estimates and assumptions may result in a change to the obligation.

3. FUTURE CHANGES IN ACCOUNTING STANDARDS

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

- **The Conceptual Framework of Financial Reporting in the Public Sector**

The Conceptual Framework is the foundation for public sector financial reporting standard setting. It replaces the conceptual aspects of Section PS 1000 Financial Statement Concepts and Section PS 1100 Financial Statement Objectives. The conceptual framework highlights considerations fundamental for the consistent application of accounting issues in the absence of specific standards.

- **PS 1202 Financial Statement Presentation**

Section PS 1202 sets out general and specific requirements for the presentation of information in general purpose financial statements. The financial statement presentation principles are based on the concepts within the Conceptual Framework.

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

4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include \$856,604 (2024 - \$1,224,341) for the Foundation.

On October 2, 2024, the Division transferred \$20,000,000 each into a 31 Day and 95 Day Notice Plan, both with a floating interest rate. The average rate for the year was 3.77% and 3.94%, respectively. Interest is paid and compounded monthly.

Interest earned on the Notice Plans totaled \$1,425,146 (2024 - \$0) and is included in investment income.



5. ACCOUNTS RECEIVABLE

		2025		2024
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Alberta Education and Childcare - Grants	\$ 18,397,099	\$ -	\$ 18,397,099	\$ 3,087,440
Alberta Education and Childcare - other	511,043	-	511,043	297,169
Other Alberta school jurisdictions	54,429	-	54,429	107,454
Alberta Health Services	40,746	-	40,746	108,992
Post-secondary institutions	616	-	616	82,284
Alberta Assisted Living & Social Services	15,023	-	15,023	68,949
Alberta Infrastructure	12,206,094	-	12,206,094	16,549,552
Government of Alberta Ministries	24	-	24	226
Federal government	1,814,346	-	1,814,346	1,736,109
Municipalities	527,732	-	527,732	855,431
First Nations	3,872	-	3,872	14,802
Other	7,953,409	(2,052,895)	5,900,514	1,458,238
Total	\$ 41,524,433	\$ (2,052,895)	\$ 39,471,538	\$ 24,366,646

6. CONTRACTUAL RIGHTS

Contractual rights are rights of the Division 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.

	2025	2024
Operating leases	\$ 4,307,776	\$ 3,770,720
Service agreements	4,903,635	5,343,043
Grant agreements	11,098,920	5,673,714
Capital grant agreements	15,966,924	14,102,325
Other agreements *	2,700,000	1,348,563
Total	\$ 38,977,255	\$ 30,238,365

* Other agreements consist of a revenue sharing agreement with the City of Edmonton for the sale of surplus sites.

Estimated amounts that will be received or receivable for each of the next five years are as follows:

	Operating Leases	Service Agreements	Grant Agreements	Capital Grant Agreements	Other
2025-2026	\$ 4,307,776	\$ 3,565,693	\$ 9,098,974	\$ 11,069,109	\$ 1,800,000
2026-2027	-	1,219,549	1,395,268	2,450,716	-
2027-2028	-	118,393	604,678	2,447,099	-
2028-2029	-	-	-	-	-
2029-2030	-	-	-	-	900,000
Total	\$ 4,307,776	\$ 4,903,635	\$ 11,098,920	\$ 15,966,924	\$ 2,700,000



7. CONTINGENT ASSETS

In the current year, the Division has not initiated legal matters where possible assets are being sought.

8. BANK INDEBTEDNESS

The Division has negotiated a line of credit in the amount of \$10,000,000 Canadian dollars that bears interest at prime less 0.50%. This line of credit is secured by a borrowing bylaw and a security agreement, covering all revenue of the Division. There was no balance outstanding at August 31, 2025 or August 31, 2024.

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2025	2024
Alberta Education and Childcare - WMA	\$ 583,722	\$ -
Alberta Education and Childcare - other	1,428,239	-
Other Alberta school jurisdictions	21,695	89,113
Alberta Health Services	-	28,471
Post-secondary institutions	17,249	15,842
Alberta Infrastructure	-	156,297
Alberta Foundation for the Arts	6,300	6,300
Alberta Arts, Culture & Status of Women	-	8,556
Alberta Jobs, Economy & Trade	19,641	-
Alberta Assisted Living & Social Services	978	-
Other Government of Alberta ministries	560	1,538
Federal government	1,827,758	1,857,474
Accrued vacation pay liability	9,460,686	8,713,045
Other salaries & benefit costs	27,744,199	13,933,636
Other trade payables and accrued liabilities	31,425,003	26,091,336
Unearned Revenue:		
School Generated Funds, Other	1,278,802	1,276,411
School Generated Funds, Advanced Fees	832,757	1,415,005
Other unearned revenue over \$5,000 *	3,420,440	4,141,485
Total	\$ 78,068,029	\$ 57,734,509

* Unearned Revenue over \$5,000 for 2024-25 can be broken down as follows:

1. \$2,989,076 in funds received from students enrolled in the International Students Program. Funds are held in Unearned Revenue and are recognized at the start of the applicable school semester.
2. \$400,565 in tuition amounts paid by students at Metro Continuing Education for classes that start at a later date.
3. \$15,799 in unused gift certificates issued by Metro Continuing Education (\$14,639) & Café 1881 (\$1,160).
4. \$15,000 in funds received from the City of Edmonton for use of the sign at Dr. Anne Anderson High School.



10. BENEFIT PLANS

Pension costs included in these consolidated financial statements are comprised of the cost of employer contributions for current service of employees during the year.

Current and past service costs of the Alberta Teachers Retirement Fund (ATRF) are met by contributions by active members and the Government of Alberta. Under the terms of the *Teacher's Pension Plan Act*, the Division does not make pension contributions for certificated staff. The Government portion of the current service contribution to the ATRF on behalf of the Division is included in both revenues and expenses. For the school year ended August 31, 2025, the amount contributed by the Government was \$50,553,178 (2024 - \$54,280,127).

The Division participates in a multi-employer pension plan, the Local Authorities Pension Plan (LAPP), and does not report on any unfunded liabilities. The expense for this pension plan is equivalent to the annual contributions of \$16,644,136 for the year ended August 31, 2025 (2024 - \$17,367,894). At December 31, 2024, the LAPP reported a surplus of \$19,557,000,000 (2023 - surplus of \$15,057,000,000).

The Division and the Superintendent participate in a multi-employer registered Supplemental Integrated Pension Plan (SIPP). The plan provides a supplement to the ATRF pension to a full 2% of pensionable earnings multiplied by pensionable service, limited by the *Income Tax Act*. The annual expenditure for this pension plan is equivalent to the annual contributions of \$9,266 for the year ended August 31, 2025 (2024 - \$8,939).

The Division does not have sufficient plan information on the LAPP and SIPP to follow the standards for defined benefit accounting, and therefore, follows the standards for defined contribution accounting. Accordingly, pension expense recognized for the LAPP and SIPP is comprised of employer contributions to the plan that are required for its employees during the year, which are calculated based on actuarially pre-determined amounts that are expected to provide the plan's future benefits.

Employee future benefit liabilities consist of the following:

	2025	2024
Accumulating sick pay liability (vested)	2,354,300	2,371,100
Retirement allowances	6,872,700	6,500,300
Other employee future benefits	-	422,500
Total	\$ 9,227,000	\$ 9,293,900

11. ASSET RETIREMENT OBLIGATIONS

	2025	2024
Asset retirement obligations, beginning of year	\$ 87,060,484	\$ 73,273,908
Liability incurred	1,415,000	-
Liability settled	-	(672,598)
Accretion expense	-	-
Revision in estimates	-	14,459,174
Asset retirement obligations, end of year	\$ 88,475,484	\$ 87,060,484



11. ASSET RETIREMENT OBLIGATIONS (CON'T)

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

Asset retirement obligations are initially measured as of the date the legal obligation was incurred, based on management's best estimate of the amount required to retire tangible capital assets and may be subsequently remeasured at each financial reporting date taking into account any new information and the appropriateness of assumptions used. The estimate of the liability is based on third-party quotes and professional judgment to validate the amounts.

The extent of the liability is limited to costs directly attributable to the removal of hazardous asbestos fibre containing materials from various buildings under the Division's control in accordance with legislation establishing the liability. The entity estimated the nature and extent of hazardous materials in its buildings based on the potential square meters affected and the average costs per square meter to remove and dispose of the hazardous materials.

Included in the asset retirement obligations estimate is \$88,475,484 for the year ended August 31, 2025 (2024 - \$87,060,484) measured at its current estimated cost to settle or otherwise extinguish the liability. The Division has measured its asset retirement obligations related to hazardous asbestos fibre containing materials at its current value due to the uncertainty about when the hazardous materials would be removed.

For the year ended August 31, 2025, an additional liability was incurred, related to the acquisition of a building under capital lease.

12. DEBENTURE

	2025	2024
Unsupported debenture outstanding at August 31, 2025, with an interest rate of 3.06%, repayable in semi-annual instalments, maturing in September 2033.	\$ 7,495,533	\$ 8,256,931
Total	\$ 7,495,533	\$ 8,256,931

Unsupported Debenture – Alberta Capital Finance Authority

Payments on the unsupported debenture due over the next five years and beyond are as follows:

	Principal	Interest	Total
2025-2026	\$ 784,852	\$ 223,186	\$ 1,008,038
2026-2027	809,028	199,009	1,008,037
2027-2028	833,949	174,088	1,008,037
2028-2029	859,638	148,400	1,008,038
2029-2030	886,118	121,920	1,008,038
2030 to maturity	3,321,948	206,185	3,528,133
Total	\$ 7,495,533	\$ 1,072,788	\$ 8,568,321



13. CAPITAL LEASE

Capital leases are approved by the Alberta Minister of Education for internally financed projects. The Division entered into one finance contract during the year with a ten year term. At no additional cost, this contract will automatically renew in ten year increments with the same terms and conditions so long as the Division continues to operate the building as a school. As of August 31, 2025, the details are as follows:

	<u>2025</u>	<u>2024</u>
Obligation under capital lease, secured by a building with a net book value of \$12,147,296, repayable in monthly instalments, maturing in August 2035.	\$ 11,775,440	\$ -
Total	<u>\$ 11,775,440</u>	<u>\$ -</u>

Payments on the capital lease due over the next five years and beyond are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025-2026	\$ 1,239,520	\$ -	\$ 1,239,520
2026-2027	1,239,520	-	1,239,520
2027-2028	1,239,520	-	1,239,520
2028-2029	1,239,520	-	1,239,520
2029-2030	1,239,520	-	1,239,520
2030 to maturity	5,577,840	-	5,577,840
Total	<u>\$ 11,775,440</u>	<u>\$ -</u>	<u>\$ 11,775,440</u>

14. PREPAID EXPENSES

Prepaid expenses consist of the following:

	<u>2025</u>	<u>2024</u>
Prepaid insurance	\$ 5,058,365	\$ 4,738,275
International baccalaureate fees	158,715	156,525
Building lease payments	257,482	265,892
Enterprise systems and software	5,573,737	5,426,199
Professional development, programs and fees	26,372	97,554
Other	3,487	9,641
Total	<u>\$ 11,078,158</u>	<u>\$ 10,694,086</u>



15. NET ASSETS

Detailed information related to accumulated surplus is available on the Schedule of Changes in Net Assets. The Division's accumulated surplus is summarized as follows:

	2025	2024
Unrestricted surplus	\$ -	\$ -
Operating reserves	74,467,182	37,980,415
Accumulated surplus from operations	74,467,182	37,980,415
Investment in tangible capital assets	119,289,975	116,169,313
Capital reserves	49,847,275	43,257,785
Accumulated surplus	\$ 243,604,432	\$ 197,407,513

Accumulated surplus from operations (ASO) includes funds of \$2,632,921 that are raised at the school level and are not available to spend at the board level. The Division's adjusted surplus from operations is calculated as follows:

Accumulated surplus from operations	\$ 74,467,182	\$ 37,980,415
Deduct: School generated funds included in accumulated surplus (Note 20)	2,632,921	2,239,698
Adjusted accumulated surplus from operations ⁽¹⁾	\$ 71,834,261	\$ 35,740,717

⁽¹⁾ Adjusted ASO represents funds available for use by the Division after deducting funds raised at the school level.



16. CONTRACTUAL OBLIGATIONS

	2025	2024
Building projects ⁽¹⁾	\$ 19,570,606	\$ 7,033,889
Building leases ⁽²⁾	3,364,333	5,885,933
Service providers ⁽³⁾	12,269,309	12,185,662
Total	\$ 35,204,248	\$ 25,105,484

- (1) Building projects: the Division is committed to capital and maintenance projects related to school and administrative buildings. The full amount is to be funded by capital contributions from Alberta Education and Childcare, Alberta Infrastructure, and the Division's capital reserve.
- (2) Building leases: the Division is committed to leases to provide additional learning spaces for various outreach and alternative academic programs.
- (3) Service providers: as of August 31, 2025 the Division has \$12,269,309 in commitments relating to service contracts, none of which are paid to other school jurisdictions.

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

	Building Projects	Building Leases	Service Providers
2025-2026	\$ 19,570,606	\$ 1,764,147	\$ 11,051,023
2026-2027	-	249,171	251,299
2027-2028	-	250,395	261,106
2028-2029	-	252,604	270,746
2029-2030	-	191,730	236,145
Thereafter	-	656,286	198,990
Total	\$ 19,570,606	\$ 3,364,333	\$ 12,269,309

17. CONTINGENT LIABILITIES

- a) The Division is involved in legal matters where damages are being sought. The Division has been named in 35 (2024 - 31) claims of which the outcome is not determinable. The resolution of indeterminable claims may result in a liability, if any, that may be significantly lower than the claimed amount. Accruals have been made in specific instances where it is likely that losses will be incurred based on a reasonable estimate. None of these contingent liabilities involve related parties.
- b) The Division is a member of Urban Schools Insurance Consortium (USIC). Under the terms of its membership, the Division could become liable for its proportionate share of any claim losses in excess of the funds held by USIC. The Division's share of the pool as at August 31, 2025 was \$4,756,847 (2024 - \$4,908,847). This amount has not been recognized in the Division's consolidated financial statements.

18. OTHER REVENUE

Other revenue consists of the following:

	2025	2024
Rental of facilities	\$ 5,322,729	\$ 5,161,612
Gains on disposal of capital assets	1,617,484	4,719,157
Total	\$ 6,940,213	\$ 9,880,769



19. TRUSTS UNDER ADMINISTRATION

These balances represent assets that are held in trust by the Division. They are not recorded in the consolidated financial statements of the Division.

	2025	2024
Deferred salary leave plan	\$ 1,413,513	\$ 1,483,560
Scholarship trusts	1,055,803	919,446
International Student Health Insurance	4,387	141,782
Total	\$ 2,473,703	\$ 2,544,788

20. SCHOOL GENERATED FUNDS

	2025	2024
School Generated Funds, Beginning of Year	\$ 4,927,905	\$ 3,869,255
Gross Receipts:		
Fees	16,169,858	14,693,907
Fundraising	1,432,076	1,621,705
Gifts and donations	5,711,564	6,403,476
Grants to schools	273,469	272,074
Other sales and services	5,983,134	6,129,980
Total gross receipts	\$ 29,570,101	\$ 29,121,142
Total Related Expenses and Uses of Funds	22,847,945	21,491,748
Total Direct Costs Including Cost of Goods Sold to Raise Funds	6,359,969	6,570,744
School Generated Funds, End of Year	\$ 5,290,092	\$ 4,927,905
Balance included in Deferred Contributions	1,378,367	\$ 1,411,796
Balance included in Accounts Payable	1,278,802	\$ 1,276,411
Balance included in Accumulated Surplus (Operating Reserves)	2,632,921	\$ 2,239,698



21. RELATED PARTY TRANSACTIONS

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 the Division. These include government departments, health authorities, post-secondary institutions and other school jurisdictions in Alberta.

	Balances		Transactions	
	Financial Assets (at cost or net realizable value)	Liabilities (at amortized cost)	Revenues	Expenses
Government of Alberta (GOA):				
Alberta Education and Childcare				
Accounts receivable / Accounts payable	\$ 18,908,142	\$ 20,033,759	\$ -	\$ -
Prepaid expenses / Deferred operating revenue	-	16,314,522	-	-
Unspent deferred capital contributions	-	20,883,995	-	-
Spent deferred capital contributions	-	172,293,312	9,339,615	-
Grant revenue & expenses	-	-	1,211,634,685	-
ATRF payments made on behalf of Division	-	-	50,553,178	-
Other revenues & expenses	-	-	133,621	238,033
Other Alberta school jurisdictions	54,429	21,695	1,228,956	453,921
Alberta Health Services	40,746	350	1,015,889	438,543
Post-secondary institutions	616	17,249	851,464	269,360
Alberta Infrastructure				
Alberta Infrastructure	12,206,094	-	43,942,338	70,842
Unspent deferred capital contributions	-	5,244,670	-	-
Spent deferred capital contributions	-	1,009,809,385	-	-
Alberta Assisted Living & Social Services	15,023	39,945	881,216	-
Alberta Arts, Culture & Status for Women	-	3,300	-	10,995
Alberta Foundation for the Arts	-	22,575	6,090	-
Alberta Innovates Corporation	-	-	20,000	-
Alberta Children & Family Services	-	-	29,417	-
Alberta Jobs, Economy, Trade & Immigration	-	19,641	-	-
Alberta Public Safety & Emergency Services	-	471,467	-	-
Other GOA ministries	24	560	312,383	658
Other:				
Alberta Capital Financing Authority	-	7,495,533	-	236,077
TOTAL 2024/2025	\$ 31,225,074	\$1,252,671,958	\$1,319,948,852	\$ 1,718,429
TOTAL 2023/2024	\$ 20,302,066	\$1,230,647,308	\$1,232,584,246	\$ 1,650,542

The Division and its employees paid or collected certain amounts set by regulation or local policy. These amounts were incurred in the normal course of business, reflect charges applicable to all users and have been excluded from this schedule.

The Division occupies space provided by related parties in exchange for a nominal sum. The Division also leases space to related parties for a nominal sum.



22. ECONOMIC DEPENDENCE ON RELATED THIRD PARTY

The Division's primary source of income is from the Alberta Government. The Division's ability to continue viable operations is dependent on this funding.

23. BUDGET AMOUNTS

The budget was prepared by the Division and approved by the Board of Trustees on May 24, 2024.

24. SUBSEQUENT EVENT

Subsequent to the fiscal year end of August 31, 2025, on October 28, 2025, the Government of Alberta enacted *Bill 2*, which legislated the resolution of the province-wide teachers' strike involving members of the Alberta Teachers' Association (ATA). The strike, which began in October 2025, affected instructional and other educational activities across Alberta school divisions.

Under *Bill 2 Back to School Act*, a new collective agreement was established for ATA members, providing for a 3% salary increase effective September 1, 2024, and additional 3% increases in each of the following three years.

As the terms of the settlement provided information about conditions that existed at August 31, 2025, management has estimated and recorded the financial impact of the retroactive 3% increase in certificated salaries in these consolidated financial statements for the year ended August 31, 2025.

The future financial impact of the additional 3% annual increases will be reflected in subsequent years as they become effective.

The Board of Trustees of Edmonton School Division

Unaudited Schedules
August 31, 2025

SCHEDULE 9

UNAUDITED CONSOLIDATED SCHEDULE OF FEES
For the Year Ended August 31, 2025 (in dollars)

Please provide a description, if needed.	Actual Fees Collected 2023/2024	Budgeted Fee Revenue 2024/2025	(A) Actual Fees Collected 2024/2025	(B) Unspent September 1, 2024*	(C) Funds Raised to Defray Fees 2024/2025	(D) Expenditures 2024/2025	(A) + (B) + (C) - (D) Unspent Balance at August 31, 2025*
Transportation Fees	\$8,472,948	\$10,993,900	9,135,886	\$0	\$0	\$9,135,886	\$0
Basic Instruction Fees							
Basic instruction supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fees to Enhance Basic Instruction							
Technology user fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Alternative program fees	\$1,277,471	\$1,327,387	\$1,613,581	\$0	\$0	\$1,605,973	\$7,608
Fees for optional courses	\$3,303,530	\$2,985,607	\$3,670,637	\$465,733	\$0	\$3,678,769	\$457,601
Activity fees	\$7,653,992	\$6,442,006	\$8,233,531	\$153,312	\$0	\$8,307,389	\$79,454
Early childhood services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other fees to enhance education	\$1,035,278	\$832,660	\$1,035,778	\$0	\$0	\$1,035,778	\$0
Non-Curricular fees							
Extracurricular fees	\$3,078,866	\$2,555,871	\$3,416,006	\$455,353	\$0	\$3,466,048	\$405,311
Non-curricular travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lunch supervision and noon hour activity fees	\$5,055,520	\$5,077,700	\$5,110,421	\$0	\$0	\$6,228,049	\$0
Non-curricular goods and services	\$726,842	\$857,855	\$765,656	\$111,841	\$0	\$745,220	\$132,277
Other fees	\$4,200	\$0	\$2,863	\$0	\$0	\$2,863	\$0
TOTAL FEES	\$30,608,647	\$31,072,986	\$32,984,359	\$1,186,239	\$0	\$34,205,975	\$1,082,251

*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 2025	Actual 2024
Please provide a description, if needed.		
Cafeteria sales, hot lunch, milk programs	\$1,073,608	\$1,112,837
Special events, graduation, tickets	\$2,105,799	\$2,067,138
International and out of province student revenue	\$3,756,821	\$4,234,395
Sales or rentals of other supplies/services (clothing, agendas, yearbooks)	\$1,335,591	\$1,326,236
Adult education revenue	\$0	\$0
Preschool	\$0	\$0
Child care & before and after school care	\$0	\$0
Lost item replacement fee	\$0	\$0
Library fines, book donations	\$132,632	\$183,252
TOTAL	\$8,404,451	\$8,923,858

SCHEDULE 10**UNAUDITED CONSOLIDATED SCHEDULE OF SYSTEM ADMINISTRATION****For the Year Ended August 31, 2025 (in dollars)****Allocated to System Administration
2025**

EXPENSES	Salaries & Benefits	Supplies & Services	Other	TOTAL
Office of the superintendent	\$ 557,080	\$ 26,043	\$ -	\$ 583,123
Educational administration (excluding superintendent)	5,762,618	863,254	-	6,625,872
Business administration	6,564,107	3,510,614	-	10,074,721
Board governance (Board of Trustees)	835,994	2,091,181	-	2,927,175
Information technology	2,110,300	197,292	-	2,307,592
Human resources	9,799,812	390,174	-	10,189,986
Central purchasing, communications, marketing	2,250,342	580,484	-	2,830,826
Payroll	-	-	-	-
Administration - insurance			566,414	566,414
Administration - amortization			702,320	702,320
Administration - other (admin building, interest)			466,177	466,177
Building operations/closed school management	1,083,413	450,690	-	1,534,103
Student information	534,654	24,614	-	559,268
Archives and museum	350,209	3,492	-	353,701
TOTAL EXPENSES	\$ 29,848,529	\$ 8,137,838	\$ 1,734,911	\$ 39,721,278
Less: Amortization of unsupported tangible capital assets				(\$702,320)
TOTAL FUNDED SYSTEM ADMINISTRATION EXPENSES				39,018,958

REVENUES	2025
System Administration grant from Alberta Education and Childcare	38,986,375
System Administration other funding/revenue from Alberta Education and Childcare (ATRF, secondment revenue,	509,897
System Administration funding from others	756,759
TOTAL SYSTEM ADMINISTRATION REVENUES	40,253,031
Transfers (to)/from System Administration reserves	(1,234,073)
Transfers (to) other programs	-
SUBTOTAL	39,018,958
System Administration expense (over) under spent	\$0



EDMONTON PUBLIC SCHOOLS

A USER-FRIENDLY *guide* TO:

Understanding the Division's Financial Information

for the 2024-2025 school year



Artwork by student at King Edward School

Message from the Chief Financial Officer

It is with great pleasure that I present this user-friendly guide, crafted to help all members of our community understand the essential information within our annual audited financial statements, regardless of their accounting background.

This guide serves as an informal reference to help our stakeholders better understand the Division's financial position as of August 31, 2025, and the transactions that occurred during the 2024-2025 school year. It is not intended to replace our financial statements.

Understanding financial data is crucial for promoting transparency, accountability, and informed decision-making within our organization. As stewards of public funds, we must ensure that everyone can access clear and concise explanations regarding our financial health and stewardship.

In line with the Auditor General's focus on improving performance reporting in the education sector, this guide will not only explain the financial data but also showcase the impact of our financial decisions on student outcomes. We believe that presenting this information in an accessible format will enhance accountability and demonstrate how resources are being utilized to achieve our educational goals.

This guide aims to clarify complex accounting concepts by providing:

- Easy-to-understand explanations.
- Real-life examples.
- Practical insights.

By empowering you with the knowledge to interpret our financial statements, we aim to strengthen the trust you have placed in us.

Your understanding is key to ensuring the continued success and growth of Edmonton Public School Division. Let's embark on this journey of financial literacy together!

Warm regards,



Todd Burnstad
Chief Financial Officer

Please use this document as a supplement to our Division's financial information

Table of Contents

Financial Highlights for the Year Ended August 31, 2025	2
Consolidated Statement of Financial Position	7
Consolidated Statement of Financial Position – Analysis	8
Consolidated Statement of Operations	11
Consolidated Statement of Operations – Revenue Variances	12
Consolidated Statement of Operations – Expense Variances	13
Instruction	13
Early Childhood Education (ECS)	13
Grades 1 - 12	13
Operations and Maintenance (O&M)	14
Transportation	14
System Administration (SA)	15
External Services	15
Other Statements and Schedules Included in the Audited Consolidated Financial Statements	16
Appendix I: Impact of Bill 2 <i>Back to School Act</i>	17
Appendix II: Definitions	18

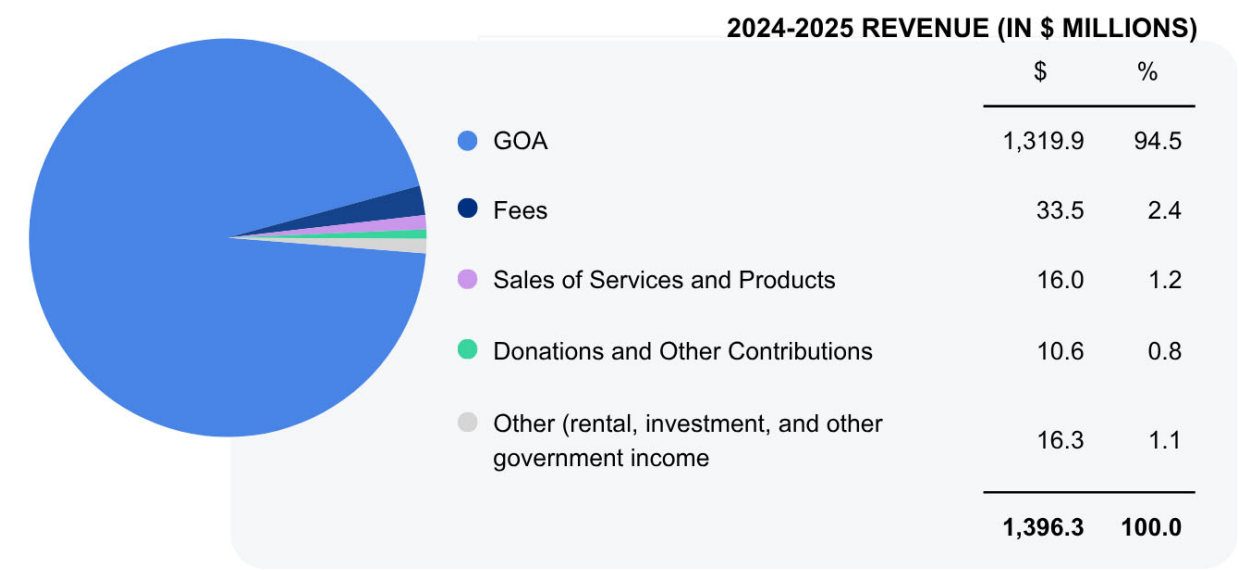


Financial Highlights for the Year Ended August 31, 2025

Operating Revenue

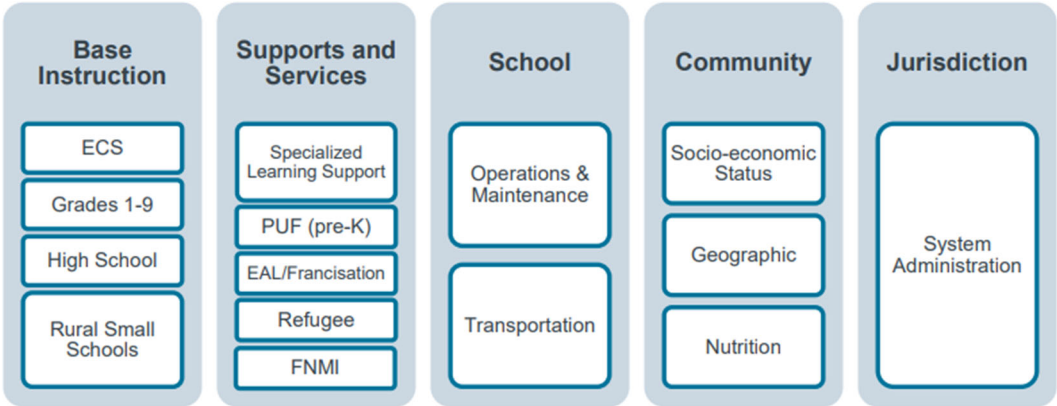
The Division’s total revenue for 2024-2025 was \$1,396.3 million, with the majority received from the Government of Alberta (GOA) as operational funding, outlined in the Funding Manual for School Authorities – a document revised each year to access and understand Alberta Education and Childcare funding.

Changes to the Division's funding profile were announced by the GOA after the spring budget was finalized. These grant adjustments included increases to Base Instruction Funding, Supports and Services grants, and the Supplemental Enrolment Growth grant. These adjustments, as well as the estimated impact from the enactment of Bill 2 *Back to School Act* (Appendix 1), are included in GOA revenue.



Section A – Executive Summary

Alberta’s funding model consists of 15 major grant allocations as outlined in the following diagram. In some instances, sub-grants are contained within the allocations.



Snippet taken from the Funding Manual for School Authorities 2024-25 School Year, page 17.
Note: The Division does not receive the Rural Small Schools Grant under the Base Instruction category.

Financial Highlights for the Year Ended August 31, 2025

Excluded from total revenue is \$46.4 million in capital funding received from the GOA to build and modernize schools. These amounts are deferred until spent and recognized as revenue over the life of the school buildings. The Funding Manual for School Authorities breaks this down into three components:

- Major Capital Projects
- Modular Classroom Program
- Infrastructure Maintenance and Renewal (IMR) and Capital Maintenance and Renewal (CMR)

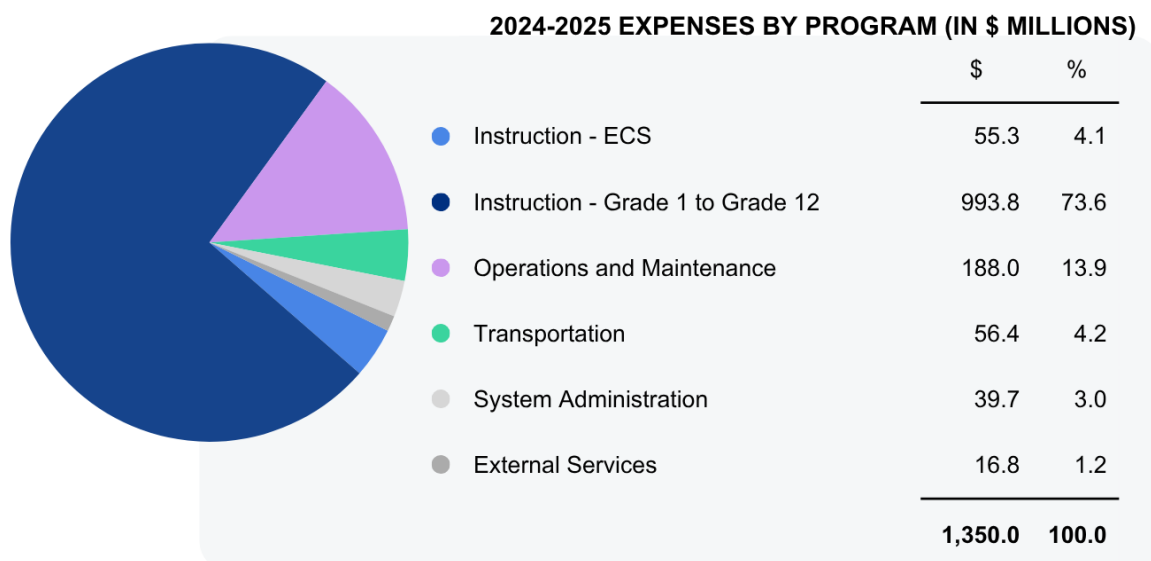
The purpose of IMR and CMR funding is described in the Funding Manual for School Authorities 2024-25 School Year as follows: *A board has the responsibility to manage its facilities to ensure that education is delivered in a safe learning environment.* This includes ensuring school facilities meet all regulatory requirements, particularly as they pertain to providing a safe and healthy learning environment.

Note that a portion of the IMR grant is allocated to operational spending for non-capital projects based on the Division's needs.

Operating Expenses

Total operating expenses were \$1,350.0 million, compared to the spring budget total of \$1,365.2 million. This \$15.2 million variance (1.1%) is mostly attributed to staffing where operational spending was less than anticipated.

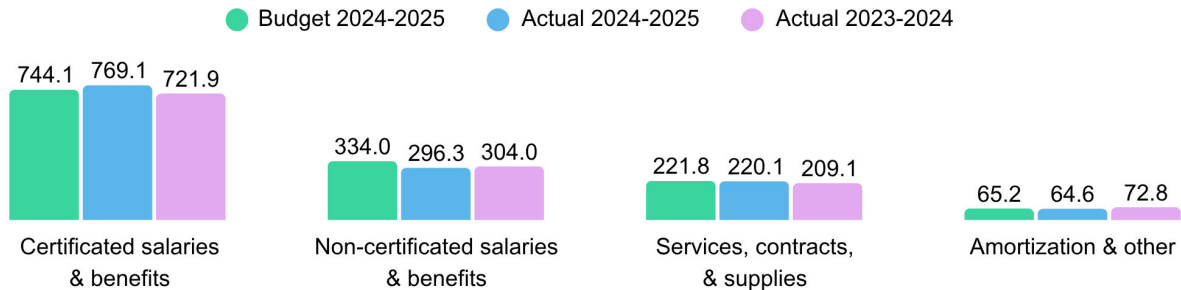
Operational expenses do not include capital expenditures related to the design and construction to build, modernize, or replace schools.



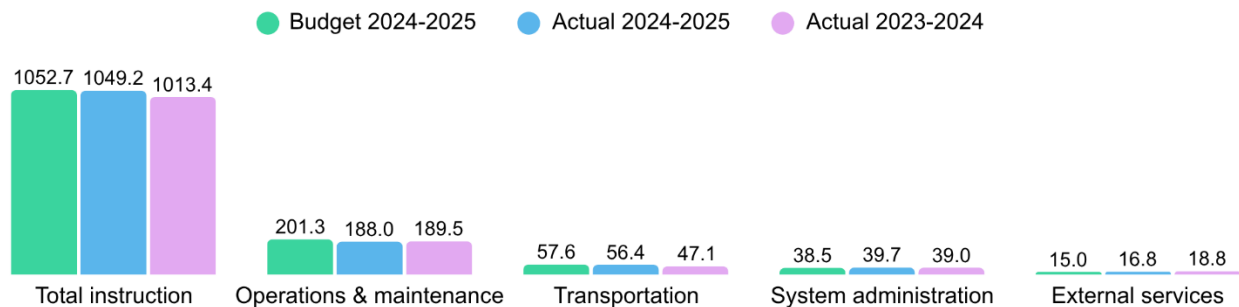
Financial Highlights for the Year Ended August 31, 2025

The Division's Consolidated Financial Statements report expenses by type and program:

Expenses by Type (in \$ millions)



Expenses by Program (in \$ millions)



Total expenses are comprised of 78.9% staffing and 16.3% goods & services, with the remaining balance representing amortization and other.

Average per student spending is detailed below:

Year	Actual FTE Enrolment	Average Per Student Spending
2022-2023	104,522	\$11,304
2023-2024	110,044	\$11,510
2024-2025	115,025	\$11,368

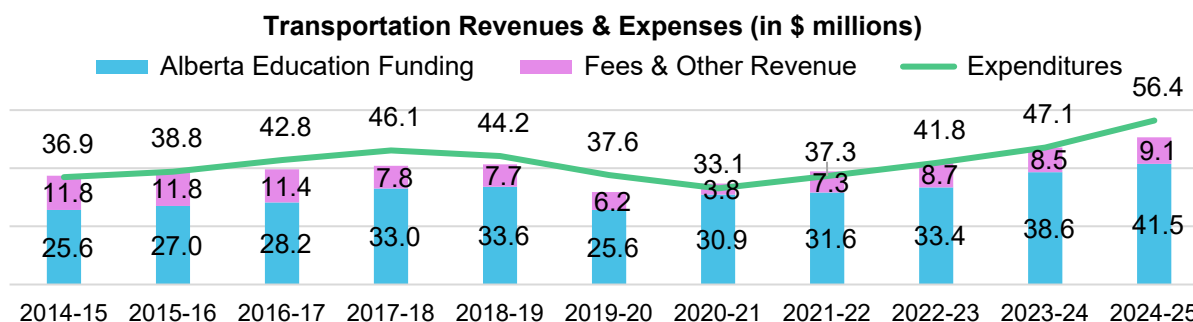
This calculation excludes total spending of School Generated Funds and the cost for External Services.

Financial Highlights for the Year Ended August 31, 2025

Transportation

Student Transportation is funded by targeted provincial transportation grants and student transportation fees. Surpluses previously held in the transportation reserves reflected the net effect of the Division's transportation costs, targeted grants, and fees collected in years prior to 2024-2025. In recent years, a budget surplus was accumulated due to the inability to hire sufficient drivers due to an ongoing shortage.

Student Transportation staff continue to work to find efficiencies within a growing system to minimize costs, while providing reasonable and sustainable transportation services. Grant funding was reduced by approximately \$2.8 million subsequent to the spring budget announcement and the approved use of prior year transportation surpluses was required during the year. The School Bus Driver Grant Program resulted in more available drivers, and therefore additional routes being fulfilled, causing a significant rise in expenditures in 2024-2025.



School Generated Funds

The 2024-2025 gross receipts in School Generated Funds (SGF) were \$29.6 million, compared to \$27.3 million projected in the spring budget. The budget is based on prior year averages, while the current year's increase is attributed to the Division's growth.

Gross receipts in SGF is comprised of:		
Type	Budget (\$ millions)	Actual (\$ millions)
Fees	13.9	16.2
Fundraising	2.2	1.4
Gifts and Donations	6.2	5.7
Other sales and services	5.0	6.3
Total	27.3	29.6

- SGF expenses for the year totaled \$29.2 million, consisting of:
 - \$22.8 million related primarily to extra-curricular activities and School Council funded activities and initiatives
 - \$6.4 million related to direct costs of other sales and services and fundraising
- Unexpended SGF on August 31, 2025 was \$5.3 million, higher than the amount at the beginning of the school year of \$4.9 million. This balance consists of:
 - Deferred revenue - \$1.4 million
 - Unearned revenue - \$1.3 million
 - Accumulated surplus - \$2.6 million

Financial Highlights for the Year Ended August 31, 2025

Current Year Operating Surplus

For 2024-2025, the Division's total revenues exceeded expenses by \$46.2 million, resulting in an operating surplus for the year. This surplus represents 3.5% of total expenses and is added to the Division's accumulated surplus balance.

Accumulated Surplus (Reserves)

The Division's reserves represent the accumulation of surpluses, net of deficits since inception.

2024-2025 changes in accumulated surplus from the prior year include:

- Increase in SGF operating reserves of \$0.4 million
- Increase in operating reserves of \$36.2 million
- Increase in capital reserves of \$6.5 million

The increase in capital reserves of \$6.5 million is attributed to:

- \$0.9 million received for the sale of Blue Quill East *
- \$0.7 million received for the sale of Parkdale dry pond **
- \$5 million from a targeted transfer from the operating reserves for the Division's identified capital needs

Less:

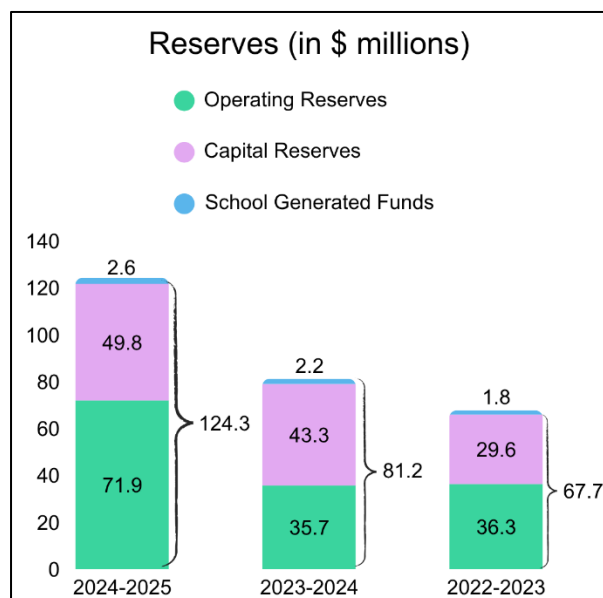
- \$0.6 million used to fund previous board approved capital projects, including:
 - Growth and Student Accommodation Programs (portable projects)
 - The Division's Energy and Environmental Strategy

The Funding Manual for School Authorities identifies a maximum limit on operating reserves as a percentage of total expenses from the previous school year. In 2024-2025, this percentage was revised from 3.2% to 6.0%. As of August 31, 2025, operating reserves represent 5.5% of total operating expenses reported in the August 31, 2024 Consolidated Financial Statements, calculated as:

$$\frac{71.9 \text{ million}}{1,307.8 \text{ million}} = 5.5\%$$

* Funds from the City of Edmonton through a Surplus School Site revenue sharing agreement signed in 2007. This partnership established under the First Place Program has resulted in 16 surplus school sites being developed into 904 units for first time home buyers across the city. This program is now complete; however, revenue is still expected from two remaining sites – Clareview (Kirkness) and Mill Woods (Michaels Park).

** Funds from the City of Edmonton under the Dry Pond Acquisition Agreement for EPCOR to construct dry ponds on the purchased land. This portion of Parkdale land was declared surplus to the Division's needs and received ministerial approval for sale prior to the enactment of the Real Property Governance Act.



Consolidated Statement of Financial Position

The Division's Consolidated Financial Statements are compiled in accordance with Public Sector Accounting Standards (PSAS) – a set of rules that guide how public sector organizations, including school divisions, record and report their financial information to ensure its reports are accurate, consistent, and transparent.

The Consolidated Statement of Financial Position reports on the assets the Division owns or controls, liabilities that are owed, and the accumulated surplus that we may use for future operations.

Statement of Financial Position restated in a “traditional” balance sheet format:

<i>Balance Sheet as at August 31, 2025 (In \$ millions)</i>	2025	2024	Increase (Decrease)
Assets:			
Cash and Cash Equivalents	205.4	145.2	60.2
Accounts Receivable	39.5	24.4	15.1
Capital Assets	1,410.3	1,405.4	4.9
Prepaid Expenses	11.1	10.7	0.4
Inventory of Supplies	5.2	5.3	(0.1)
Total Assets	1,671.5	1,591.0	80.5
Liabilities:			
Accounts Payable & Accrued Liabilities	78.1	57.7	20.4
Deferred Contributions	1,232.8	1,231.2	1.6
Employee Future Benefits	9.2	9.3	(0.1)
Asset Retirement Obligations	88.5	87.1	1.4
Debt: Debenture	7.5	8.3	(0.8)
Debt: Capital lease	11.8	-	11.8
	1,427.9	1,393.6	34.3
Accumulated Surplus:			
Opening Accumulated Surplus	197.4	171.9	25.5
Current Year's (Deficit) Surplus	46.2	25.5	20.7
Ending Accumulated Surplus	243.6	197.4	46.2
Total Liabilities and Accumulated Surplus	1,671.5	1,591.0	80.5
↓			
Accumulated Surplus Includes:			
School Generated Funds Reserves	2.6	2.2	0.4
Operating Reserves	71.9	35.7	36.2
Capital Reserves	49.8	43.3	6.5
Investment in our Board Assets	119.3	116.2	3.1
Total Accumulated Surplus	243.6	197.4	46.2

Consolidated Statement of Financial Position – Analysis

NOTE: Detailed definitions for each asset and liability category are found in Appendix II: Definitions (page 16).

As reflected in the Consolidated Statement of Financial Position, the Division's **Net Financial Assets** position is \$0.4 million. Included in this balance is an **asset retirement obligation** (ARO) liability of \$88.5 million (2023-2024 - \$87.1 million).

In the absence of an upfront provincial funding commitment, the Division has recorded its ARO as an unsupported tangible capital asset until this funding is committed. Once remediated, the cost will be recorded against the ARO liability, reflecting the liability being settled.

<i>in \$ millions</i>	2025	2024
Net Financial Debt (Unadjusted)	0.4	(30.0)
Remove: ARO Liability	88.5	87.1
Net Financial Asset (Adjusted)	88.9	47.1

By removing the ARO liability, we arrive at a net financial asset position of \$88.9 million, indicating financial health. As of August 31, 2025, all remaining liabilities are covered using either cash or assets that can be quickly converted to cash, with an adequate healthy balance of assets remaining.

In 2024-2025, the calculated ARO liability increased by \$1.4 million due to an additional ARO on the amiskwaciy Academy building, acquired under a capital lease.

The Division's **cash and cash equivalents** balance is \$205.5 million, compared to \$145.2 million in the prior year. This higher balance is attributed to an increase in grants from Alberta Education and Childcare announced subsequent to the spring budget, unexpected cost reductions, along with the timing of payments made at the end of the year, resulting in a higher accounts payable balance (i.e. lower cash outflows). Additionally, higher unspent CMR and IMR balances at the end of the year (i.e. higher cash inflows and lower cash outflows) also contributed to the higher cash balance.

The Division monitors its cash and cash equivalents balance and strategically places funds in short-term investments when appropriate, to take advantage of higher interest rates.

Unspent Funds (in \$ millions)	CMR	IMR	Other
Opening balance	10.7	7.1	19.4
Received/receivable	18.6	14.1	115.1
Spent	(9.7)	(13.0)	(112.9)
Closing balance	19.6	8.2	21.6

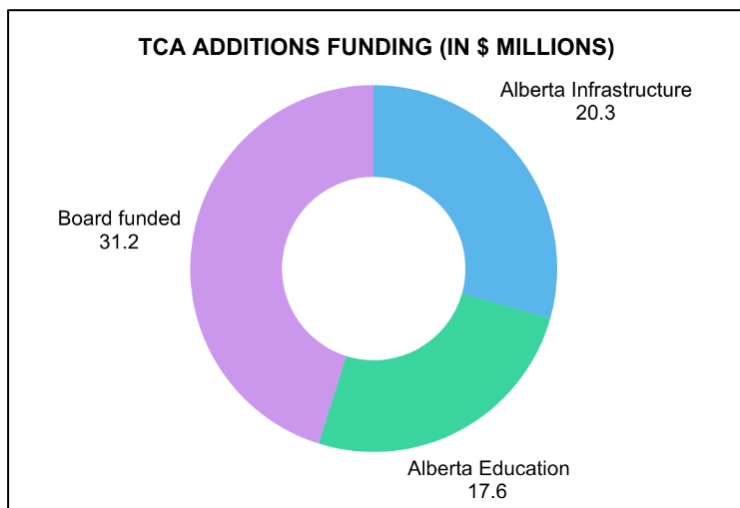
The table above details **unspent funds** at the end of the year, received under the CMR and IMR initiatives. Included in "Other" is operational funding received from the province for curriculum implementation, which must be spent prior to the end of the 2025-2026 school year.

Consolidated Statement of Financial Position – Analysis

Total **tangible capital assets** (TCA) of \$1.4 billion increased by \$4.8 million. This change consists of net additions of \$69.0 million (\$69.1 million in current year additions less \$0.1 million in disposals) offset by accumulated amortization (net of disposals) of \$64.2 million.

Additions to TCA consist of:

\$37.9 million in fully supported construction in progress and building costs funded by Alberta Infrastructure and Alberta Education. This includes:



- Design and construction of five new schools and two replacement schools (all funded through the GOA's School Construction Accelerator Program):

Location	Grade	Type	Phase	Estimated Opening
Edgemont	K-9	New	Construction	TBD
Glenridding Heights	K-6	New	Construction	Fall 2029
Glenridding Heights	7-12	New	Construction	Fall 2028
McConachie	7-9	New	Construction	Fall 2029
Rosenthal	K-6	New	Construction	TBD
Delton	K-6	Replacement	Design	TBD
Spruce Ave	7-9	Replacement	Design	TBD

- Various modular projects
- Various Capital IMR Projects
- Various CMR Projects

\$31.2 million in Board-funded capital purchases (including the use of the Division's capital reserves), net of \$0.1 million in disposals. This includes:

- \$5.4 million in capital projects and purchases using school budgets (includes Chromebooks and carts, various equipment, minor renovations, etc.)
- \$25.8 million for various capital projects (including \$6.6 million of Growth Accommodation funded by the operating reserve)

Consolidated Statement of Financial Position – Analysis

The Division's **spent deferred capital contributions** (SDCC) balance of \$1.2 billion consists of capital funds spent. This balance remains consistent from the previous year and is made up of \$37.9 million spent on supported capital, as noted under TCA above, and transferred to SDCC for various provincially funded capital projects. This is offset by \$48.7 million in revenue recognized as amortization of the associated capital.

Finally, as at August 31, 2025, the Division has a total **accumulated surplus** of \$243.6 million (2024 - \$197.4 million). This is comprised of:

- \$74.5 million in Operating Reserves (includes \$2.6 million restricted for SGF). The current year operating surplus of \$46.2 million and the net effect of capital related items of \$9.7 million resulted in a \$36.5 million increase to the operating reserves balance, compared to the prior year.
- \$49.8 million in Capital Reserves (see Financial Highlights, page 5 for details).
- \$119.3 million in Investment in Tangible Capital Assets which represents the net book value of the accumulated assets purchased by the Division less any unpaid debt used to pay for these assets.

Consolidated Statement of Operations

The Consolidated Statement of Operations reports on revenues, expenses and the financial results of operations for the fiscal year. This statement includes the spring budget figures, as well as current year and prior year results. Revenues and expenses include non-cash items, such as the amortization of SDCC associated with the corresponding amortization of supported TCA.

As a requirement under PSAS, the Consolidated Statement of Operations reflects the Division's original budget submission approved in the spring, which relies on projected FTE enrolment. As detailed in the table, the budget was based on the three-year Weighted Moving Average (WMA) FTE enrolment of 111,820, which was 0.3% higher than actual.

Year	Weighted Factor	FTE (Budget)	FTE (Actual)
2022-2023	20%	104,522	104,522
2023-2024	30%	110,043	110,043
2024-2025	50%	115,805	115,025
WMA FTE Enrolment	100%	111,820	111,430

In the 2025-2026 year, the WMA calculation will be replaced by the Adjusted Enrolment Method.

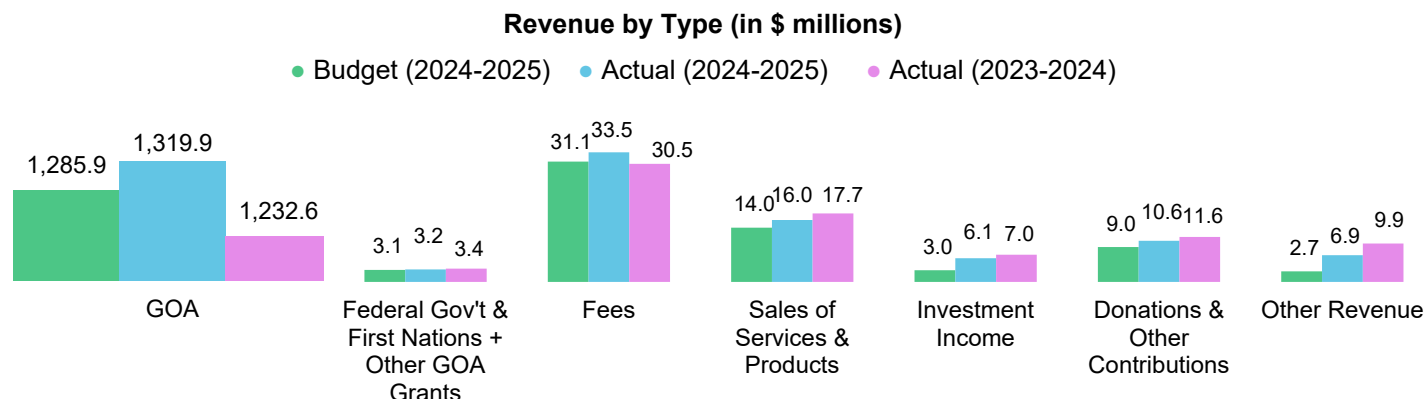
Consolidated Statement of Operations – updated to show variances

(in \$ millions)	Actual 2025	Spring Budget 2024-25	Actual 2024	Actual 2025 vs Spring Budget	%	Actual 2025 vs Actual 2024	%
	A	B	C	D = A - B	E = D/B	F = A - C	G = F/C
Revenues							
Government of Alberta	1,319.9	1,285.9	1,232.6	34.0	2.6%	87.3	7.1%
Federal Government and Other Government Grants	3.2	3.1	3.4	0.1	3.2%	(0.2)	-5.9%
	<u>1,323.1</u>	<u>1,289.0</u>	<u>1,236.0</u>	<u>34.1</u>	<u>2.6%</u>	<u>87.1</u>	<u>7.0%</u>
Fees	33.5	31.1	30.5	2.4	7.7%	3.0	9.8%
Sales of Services and Products	16.0	14.0	17.7	2.0	14.3%	(1.7)	-9.6%
Investment Income	6.1	3.0	7.0	3.1	103.3%	(0.9)	-12.9%
Donations and Other Contributions	10.6	9.0	11.6	1.6	17.8%	(1.0)	-8.6%
Other Revenue	6.9	2.7	9.9	4.2	155.6%	(3.0)	-30.3%
	<u>17.5</u>	<u>11.7</u>	<u>21.5</u>	<u>5.8</u>	<u>49.6%</u>	<u>(4.0)</u>	<u>-18.6%</u>
	<u>73.1</u>	<u>59.8</u>	<u>76.7</u>	<u>13.3</u>	<u>22.2%</u>	<u>(3.6)</u>	<u>-4.7%</u>
Total Revenue	1,396.2	1,348.8	1,312.7	47.4	3.5%	83.5	6.4%
Expenses							
Instruction - ECS	55.3	52.5	55.4	2.8	5.3%	(0.1)	-0.2%
Instruction - Grade 1 to Grade 12	993.8	1,000.3	958.0	(6.5)	-0.6%	35.8	3.7%
Operations and Maintenance	188.0	201.3	189.5	(13.3)	-6.6%	(1.5)	-0.8%
Transportation	56.4	57.6	47.1	(1.2)	-2.1%	9.3	19.7%
System Administration	39.7	38.5	39.0	1.2	3.1%	0.7	1.8%
External Services	16.8	15.0	18.8	1.8	12.0%	(2.0)	-10.6%
Total Expenses	1,350.0	1,365.2	1,307.8	(15.2)	-1.1%	42.2	3.2%
Operating (Deficit) Surplus	46.2	(16.4)	4.9				

Consolidated Statement of Operations – Revenue Variances

While the Division's spring budget was calculated based on projected WMA FTE enrolment, funding received in the year is based on September 30th enrolment numbers and adjusted at year end. Additionally, grant changes and announcements subsequent to the original budget submission date are reflected in actual revenue.

Total revenue was \$47.4 million (3.5%) higher than budget and \$83.5 million (6.4%) higher than the prior year.



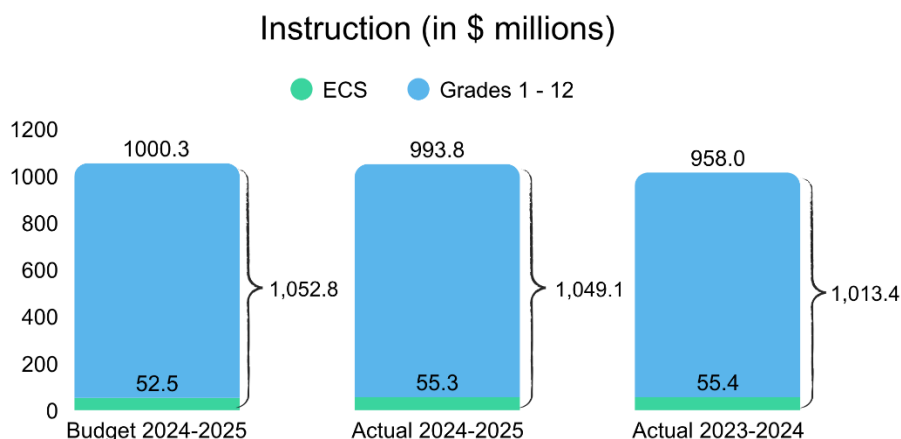
For 2024-2025, variances between budgeted and actual revenue include the following:

- Total revenue from GOA was \$34.0 million (2.6%) higher than budget and \$87.3 million (7.1%) higher than the prior year. Variances from budget are noted under Financial Highlights, page 2.
- Federal Government and First Nations and Other Government Grants was \$0.1 million (3.2%) higher than budget and \$0.2 million (5.9%) lower than the prior year, remaining relatively consistent.
- Fees were \$2.4 million (7.7%) higher than budget since fees are budgeted conservatively year over year, and \$3.0 million (9.8%) higher than the prior year as small fee increases across the board increased fee revenue in the current year.
- Sales of Services and Products was \$2.0 million (14.3%) higher than budget due to more international students and associated revenue than anticipated, and \$1.7 million (9.6%) lower than the prior year based on the elimination of staff parking costs at schools. This category represents optional purchases made in schools, including clothing, food, optional supply purchases, yearbooks, pictures, etc. Sales fluctuate based on demand, preferences, and economic factors.
- Investment Income was \$3.1 million (103.3%) higher than budget since the budget considered a lower bank balance and conservative interest rates. The reduction of average interest rates in 2024-2025 is reflected in a variance of \$0.9 million (12.9%) lower than the prior year.
- Donations and Other Contributions were \$1.6 million (17.8%) higher than budget since Parent Advisory Committees (PAC) donations exceeded a conservative budget, and \$1.0 million (8.6%) lower than the prior year, which is in line with a reduction in EPS Foundation donations.
- Other revenue was \$4.2 million (155.6%) higher than budget and \$3 million (30.3%) lower than the prior year. Other revenue includes leasing revenue, as well as proceeds from the sale of tangible capital assets. The overall increase compared to budget is related to inflation adjustments to leasing rates that occurred during the year, as well as unbudgeted sale proceeds. Proceeds can vary year over year based on the sale of surplus land, which must have ministerial approval.

Consolidated Statement of Operations – Expense Variances

The Division's 2024-2025 total expenses were \$15.2 million (1.1%) lower than budget and \$42.2 million (3.2%) higher than the prior year.

Six programs are identified in the Consolidated Statement of Operations, detailed below. Program definitions are summarized from Alberta Education and Childcare's Guidelines for the Preparation of School Jurisdiction Audited Financial Statements for the Year Ended August 31, 2025.



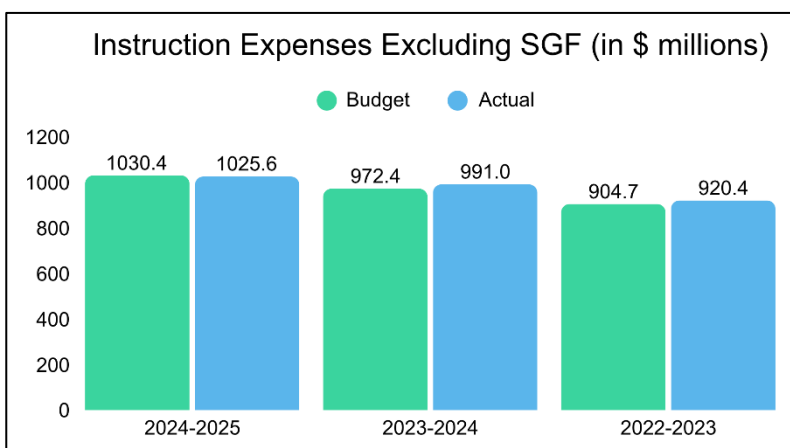
Instruction

The Instruction Program includes all costs related to classroom and online learning including but not limited to teaching staff, support staff in classrooms or school administration, services, supplies, and furnishings and equipment. All academic, vocational and technical courses, along with organized instructional activities are included in this definition. This program consists of two blocks:

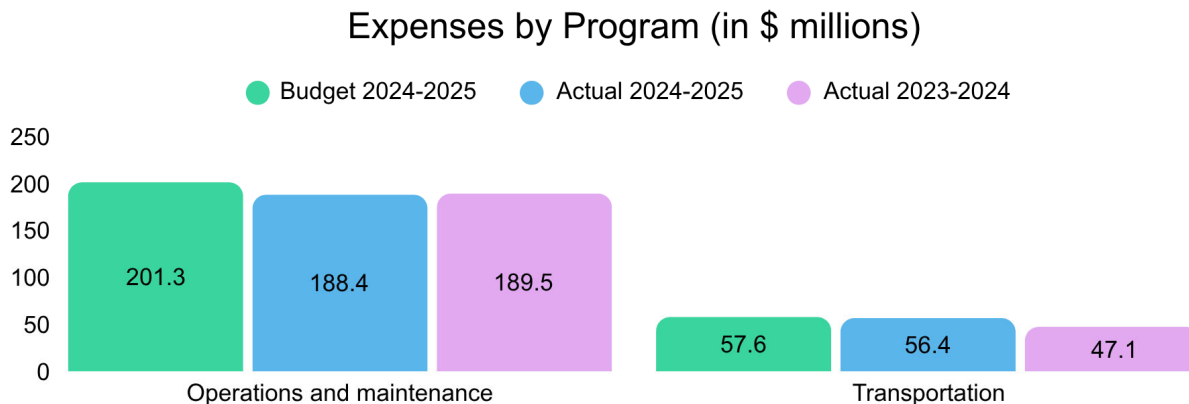
- **Early Childhood Education (ECS)** - Included in these costs are expenses related to full-day Kindergarten. This program was \$2.8 million (5.3%) higher than budget and \$0.1 million (0.2%) lower than the prior year. Variances to budget are due to uncertainties at spring budget on specialized learning supports for kindergarten, which are offset in Grades 1 - 12 budgeted expenses.
- **Grades 1 - 12** - this program was \$6.5 million (0.6%) lower than budget and \$35.8 million (3.7%) higher than the prior year.

The variance in Instruction, as a whole (including SGF), was \$3.7 million (0.4%) lower than budget and \$35.7 million (3.5%) higher than the prior year. Variances from budget are explained under Financial Highlights, page 3.

Once SGF expenses are excluded, the instruction variance for the year is \$4.8 million (0.5%) lower than budget and \$34.6 million (3.5%) higher than the previous year.



Consolidated Statement of Operations – Expense Variances



Operations and Maintenance (O&M)

O&M consists of activities that relate to the Division's responsibility for the construction, operation, maintenance, safety and security of all school buildings, including costs related to the supervision of these activities.

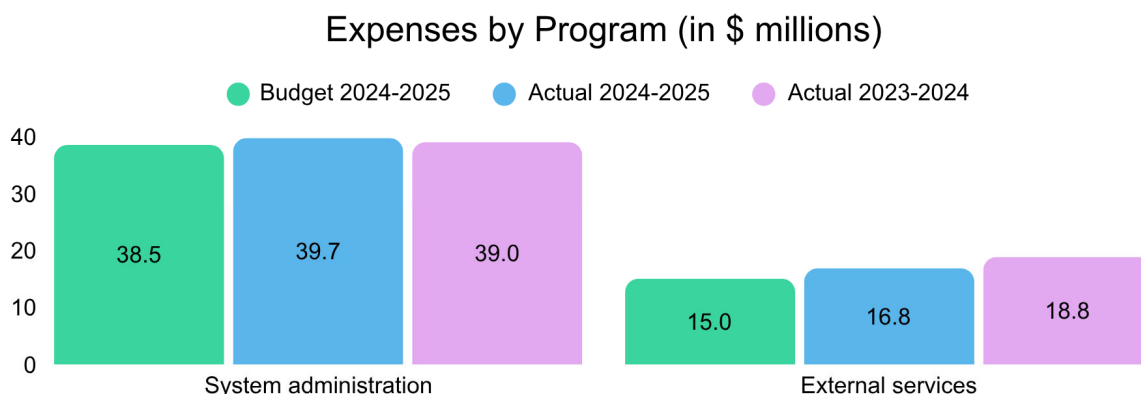
- This program was \$13.3 million (6.6%) lower than budget and \$1.5 million (0.8%) lower than the prior year.
- Utilities were lower than anticipated due to new contracts offering lower rates as well as milder winter temperatures.
- The timing of when IMR projects can be completed, along with the occurrence of project delays, led to lower operational expenses in the program compared to the budget.
- As detailed in Schedule 3 of the Consolidated Financial Statements, total expenses for O&M exceeded the targeted grant revenue, creating a program operating deficit of \$12.6 million (2023-2024 - \$16 million). Historically, O&M grant funds are not adequate to cover related expenses, requiring the Division to use other grant categories to cover the shortfall.

Transportation

Transportation consists of activities related to the transportation of students to, from, and between schools and boarding of eligible students away from home.

- This program was \$1.2 million (2.1%) lower than budget and \$9.3 million (19.7%) higher than the prior year.
- Budgeted costs were based on the grant amount prior to a change to the GOA's funding model and eligibility criteria which reduced transportation funding for the year. As previously mentioned in Financial Highlights (page 5), more routes were fulfilled compared to the prior year, leading to higher spending.

Consolidated Statement of Operations – Expense Variances



System Administration (SA)

SA comprises all administrative costs related to the operations of the Division including the responsibilities of the Boards of Trustees, Superintendent, Corporate Secretary-Treasurers and their respective staffs. Supplies and amortization of administrative equipment and facilities related to these administrative groups are also included in this program.

- As per the funding manual, SA is a targeted and dedicated allocation based on 3.2% of prior year expenditures.
- This program was \$1.2 million (3.1%) higher than budget and \$0.7 million (1.8%) higher than the prior year. Variances related to budget and the prior year include the impact of Bill 20 *Municipal Affairs Statutes Amendment Act* where the Division's portion of Elections costs increased by \$1.3 million.
- Management regularly reviews the allocation of expenditures based on changing roles and responsibilities to ensure an accurate representation of these costs.
- Expenses in this program cannot exceed System Administration funding; however, surpluses can be carried forward. This year's surplus of \$1.2 million (net of amortization expense) will be added to the internally restricted SA reserve.

External Services

External services include services offered outside the Division's regular educational programs for ECS children and students in grades 1 to 12 who are served by the Division. Activities such as adult education, family school liaison programs and those of a cultural and recreational nature are included in this program (e.g. programming offered out of the Bennett Centre).

- This program was \$1.8 million (12.0%) higher than budget and \$2.0 million (10.6%) lower than the prior year. The variance to budget is offset by revenue as programs in external services must be fully self-funded and can vary year over year based on activity.

Other Statements and Schedules Included in the Audited Consolidated Financial Statements

Consolidated Statement of Cash Flows

- Identifies where cash came from and where it was used. It highlights operating, capital, investing and financing transactions that impacted the Division's cash.

Consolidated Statement of Change in Net Financial Assets

- Presents information to understand the changes in financial assets and liabilities. This statement shows the impact on net debt due to operational results via the operating surplus and changes in tangible capital assets, prepaid expenditures, other non-financial assets, endowments and re-measurement gains and losses.

Consolidated Statement of Remeasurement Gains and Losses

- Provides the changes in value of financial assets and liabilities due to the re-measurement of their value to current exchange rates or fair value. This statement may indicate financial risk in an investment. Since the Division does not hold investments with any risk, this statement is not used.

Consolidated Schedule of Changes in Net Assets

- Provides information about the Division's activities that resulted in an increase or decrease in accumulated surplus. It breaks down all the components of the accumulated surplus. This statement, required by Public Sector Accounting Standards, is not particularly user-friendly to the lay person.

Consolidated Schedule of Deferred Contributions

- Provides information on the receipt, transfer, and use of funds for each type of deferred contribution: deferred operating contributions, unspent deferred capital contributions, and spent deferred capital contributions provided to the Division.

Consolidated Schedule of Program Operations

- Provides a summary of revenue allocated to programs by type and expenditures by type for each program area. This information provides supplementary information to the Consolidated Statement of Operations.

The descriptions above were taken or adapted from ASBOA's *Audit and Financial Resources Toolkit* (<https://asboalberta.ca/page/resources>).

Appendix I: Impact of Bill 2 *Back to School Act*

On October 28, 2025, the Government of Alberta enacted Bill 2 *Back to School Act*, which legislated the resolution of the province-wide teachers' strike involving members of the Alberta Teachers' Association (ATA). The strike began near the start of October 2025 and resulted in the suspension of regular instruction across Alberta school divisions for several weeks.

Bill 2 *Back to School Act* established a new collective agreement for ATA members, effective September 1, 2024, that includes the following key financial provisions:

- A 3% salary increase for certificated staff retroactive to September 1, 2024; and
- Additional 3% salary increases in each of the subsequent three school years (2025-2026, 2026-2027, 2027-2028).

Because the terms of the agreement provided additional information about conditions that existed at August 31, 2025, the Division determined that the impact of the initial 3% increase should be reflected in the 2024-2025 Consolidated Financial Statements.

Management has estimated the financial impact of this adjusting subsequent event at approximately 3% of certificated salaries for the 2024-2025 school year. This estimate has been incorporated into the Division's Consolidated Financial Statements as part of certificated salaries and benefits expense (allocated between ECS and Grades 1 - 12) and corresponding accrued liabilities, along with an increase to accrued revenue and accounts receivable, as the Division expects to receive funding from the GOA to offset these additional costs.

<i>in \$ millions</i>	Before adjustment	After adjustment	Change
Accounts receivable (net after allowances)	21.4	39.4	18.0
Accounts payable and accrued liabilities	60.0	78.0	18.0
Revenues - GOA	1,301.9	1,319.9	18.0
Expenses - Instruction - ECS	54.5	55.3	0.8
Expenses - Instruction - Grades 1 - 12	976.6	993.8	17.2

The additional 3% annual increases that take effect in future years are considered non-adjusting subsequent events under PSAS. They will be recognized in the respective fiscal years as the increases become effective.

This settlement provides resolution and cost certainty following the 2025 labour disruption, while also representing a material financial consideration for future budgeting and collective agreement planning.

Appendix II: Definitions

Accounts Payable include amounts for which goods and services were received by the Division but not yet paid.

Accounts Receivable are funds owing to the Division.

Asset Retirement Obligation (ARO) is a legal obligation incurred by the Division to dismantle, decommission, or remove a long-lived asset, such as a school building. This obligation can involve significant costs, including demolition, site restoration, and environmental cleanup.

Debt represents funds borrowed by the Division for capital purposes.

Employee Future Benefit Liabilities represent future financial obligations to employees, such as retirement allowances and sick leave.

Financial assets are comprised of cash or items that will eventually be turned into cash to discharge the Division's liabilities or provide resources for future programs and services.

Liabilities are comprised of amounts owed by the Division.

Net Assets (Accumulated Surplus) represent the financial resources that are available to the Division to provide future services to students.

Net Financial Assets represent the financial resources available to the Division after paying our liabilities.

Non-financial Assets represent assets that are used in the operation of the Division for the provision of services and are not readily converted to cash resources.

Spent Deferred Capital Contributions (SDCC) typically represent school buildings funded by the Province for which the Division has a service obligation to use for educational purposes. SDCC is amortized at the same rate as the related building over the course of the building's economic life. Even though the money has been spent on building the asset, the Government-funded school building must be used for its intended purpose (educating children) over its useful life. Therefore, it should be treated as a liability and recognized as it is depreciated (i.e., as it is used to educate children).

Tangible Capital Assets is the cost of assets less accumulated amortization (depreciation) of assets. This represents the assets' net book value. Tangible capital assets may be supported (funded by the GOA) or unsupported (funded from reserves, targeted donations or unspent general revenues).

Amortization expense shows how much of a tangible capital asset's cost is "used up" each year as the capital asset—like a building, bus, or computer—wears out or provides value over time.

Unspent Deferred Capital Contributions (UDCC) represent funds received for capital purposes which have yet to be expended. Once the funds have been spent, the associated obligation is classified as SDCC.

Unspent Deferred Contributions include grants and donations received for a specific purpose. These represent obligations that the Division has for resources it has been provided. The most common deferred contributions the Division receives is for operational grants and donations. For example, Infrastructure Maintenance and Renewal (IMR) grants must be spent on school maintenance and repair. Unspent deferred contributions may also be capital in nature. Capital expenditures have a service life of multiple years, such as buildings, equipment, and motor vehicles. Externally restricted capital funds are classified as either Unspent Deferred Capital Contributions or Spent Deferred Capital Contributions.

Date	November 25, 2025
To	Board of Trustees
From	Ron Thompson, Superintendent of Schools
Subject	Funds for Professional Improvement Program - Teacher Certificated Staff 2026-2027 and 2027-2028
Originator	Angela Anderson, Chief Human Resources Officer
Resource Staff	Renée Thomson
References	Division Strategic Plan Teachers' Collective Agreement-September 1, 2020 to August 31, 2024, Clause 9)

ISSUE

An allocation of funds from the 2026-2027 and 2027-2028 operating budgets is requested to support the Professional Improvement Program – Teacher Certificated Staff. This two-year funding commitment is necessary to continue a trial process that offers teachers the flexibility of applying for either one or two years of program support.

Through the Professional Improvement Program, teachers can access tuition and leave support for post-secondary coursework as per clause 9 of the Teachers' Collective Agreement. A commitment of funds to support this program is an investment that will benefit our Division in several ways, including improving student achievement, building capacity in our teaching staff and sharing knowledge and expertise through professional learning opportunities. The request for a commitment of funds is made well in advance of the distribution of the funds to accommodate application and university admission processes.

RECOMMENDATIONS

1. That an allocation of \$1,350,000 from the 2026-2027 operating budget be approved for the Professional Improvement Program - Teacher Certificated Staff for the purpose of granting professional improvement leaves and tuition support to teachers for the 2026-2027 school year.
2. That a commitment of support not exceeding 50 per cent of the 2026-2027 allocation amount be approved for the 2027-2028 Professional Improvement Program - Teacher Certificated Staff applications. A formal request for an allocation of funds from the 2027-2028 operating budget will be brought to the Board of Trustees in the fall of 2026.

BACKGROUND

Edmonton Public Schools recognizes that professional development for staff is a critical aspect in supporting successful outcomes for students, as well as for succession planning. The Professional Improvement Program

– Teacher Certificated Staff is in direct support of [Board Policy GE.BP - Organization for Instruction](#), which states that “effective teachers who have strong knowledge of pedagogy and subject content knowledge, make a significant difference to student learning and achievement.” The program is aligned with the Division Strategic Plan and is grounded in our values of accountability, collaboration, equity and integrity. The program is also in direct support of our Division’s vision of “Enhancing pathways for student success”, as well as our mission, which states that “Our commitment to high-quality public education serves the community and empowers each student to live a life of dignity, fulfillment, empathy and possibility.”

Through this program, Division teachers have the opportunity to apply for tuition and leave support to participate in professional improvement activities that are aligned with Division Priorities and areas of need. A comparison of the number of successful applicants by year (Attachment I), as well as a synopsis of funds and support granted over the past 10 years (Attachment II) are included in this report.

A trial two-year application option was implemented for 2025-2026/2026-2027. This allowed teachers to submit requests for either one or two years of support within one application.

On November 26, 2024, at a public Board Meeting, the Board of Trustees approved an allocation of \$1,300,000 from the 2025-2026 operating budget to fund the Professional Improvement Program - Teacher Certificated Staff. These approved funds are supporting professional improvement leaves and tuition support for teachers in the 2025-2026 school year. The Board of Trustees also committed to an allocation of funds from the 2026-2027 operating budget to support the second year of the trial two-year application process. The commitment of funds for 2026-2027 could not exceed 50 per cent of the 2025-2026 allocation amount and is provisional based on final budget approval in 2025-2026. Continuing this trial will allow the Division to fully assess the impact and effectiveness of a two-year application process.

RELATED FACTS

- The Professional Improvement Program – Teacher Certificated Staff is guided by clause 9 of the Teachers' Collective Agreement.
 - Clause 9.2.2 outlines the conditions under which, upon application, a leave for professional improvement may be granted to a teacher.
 - Clause 9.2.7 specifies that tuition support for professional improvement may be granted, upon application, to a teacher on a continuing contract and with two or more years of service with Edmonton Public Schools.
 - Clause 9.2.8 states the maximum amount the Division may allocate for the Professional Improvement Program – Teacher Certificated Staff as “3/4 of 1% of the annual grid costs, calculated as of the preceding November 30”.
- In 2025-2026, the approved allocation of \$1,300,000 for this program was 31 per cent of the maximum possible allocation, compared to 32 per cent of the maximum for the previous year (Attachment II).
- The Professional Improvement Program application process is rigorous. Assessment of applications is completed by a committee of Division leadership staff who consider the alignment of the applicants' proposed professional improvement plans with Division Priorities and identified programming needs. Additional considerations include the anticipated benefits to learners, the school and the Division, as well as connections to the applicants' professional growth plans and career goals.

- Successful applicants agree to a return of service to Edmonton Public Schools for support granted through this program. The commitment is for one year of active service in the Division for each year of tuition support and three years of active service for a full-time leave with an allowance. Part-time leaves are prorated accordingly.
- We received 137 applications for support through the 2025-2026/2026-2027 Professional Improvement Program - Teacher Certificated Staff. Eighty-one applications were for support in 2025-2026 only. Fifty-six applications were for support in both 2025-2026 and 2026-2027. One application was for support in 2026-2027 only.
- Based on the relative strength of the 2025-2026 applications, 37 applicants were granted the support they requested and were eligible to receive and 79 were granted partial support. Support was not recommended for 21 applicants.
- Based on the relative strength of the 2026-2027 applications, 12 applicants were provisionally granted the support they requested and were eligible to receive, 28 were provisionally granted partial support, and seven were not recommended for support.
- The majority of applications for support in 2025-2026 were for programs of study related to counseling, mental health and trauma-informed education, as well as leadership and inclusive learning. Support was also requested for programs related to literacy, mathematics, social justice, diversity and equity, as well as curriculum studies, science and technology.
- It has been an administrative practice to maintain a holdback of a portion of the allocation to address potential increases to leave allowance costs and tuition fees in the next academic year, as well as potential fluctuations in the exchange rate for tuition fees paid to international post-secondary institutions. The holdback for the 2025-2026 Professional Improvement Program was \$39,000, which is three per cent of the total allocation amount.
- The Division is committed to supporting professional learning for staff in a number of ways. The chart below outlines sources of support for professional learning.

	Funds for Professional Learning - Teacher Certificated Staff
School Budgets	Funds are allocated for staff professional learning within schools and catchments.
Central Decision Units	Central decision units allocate funds for the delivery of targeted professional learning activities for staff. These include sessions offered through Curriculum and Learning Supports, Specialized Learning Supports, Technology and Information Management and Human Resources, among others.
Division Programs: Teacher Development Program and Professional Improvement Program	Tuition support is available to teachers for post-secondary coursework related to core subjects and second languages, as well as for courses related to specific Division priorities through the Teacher Development Program. Tuition and leave support is available to teachers through the Professional Improvement Program for post-secondary coursework aligned with the Division's Strategic Plan.

Teacher Development Fund (administered through the ATA)	Through the Teachers' Collective Agreement, the Division has committed funds to Edmonton Public Teachers Local 37 of the Alberta Teachers' Association (ATA) to administer and distribute funds in support of professional development activities and resources related to teachers' individual professional growth plans.
Bursaries and Scholarships	Teachers are encouraged to access support through the provincial government's bursary programs and to explore scholarship opportunities through their post-secondary institution and other community organizations.

CONSIDERATIONS and ANALYSIS

Student achievement is positively impacted by teacher professional learning and the application of new skills and knowledge within classrooms and school communities. Our investment in teachers to complete in-depth post-secondary studies is in direct support of the Division's commitment to provide high-quality public education and results in benefits that extend beyond individual teachers and their students. Professional Improvement Program participants share their knowledge and expertise with colleagues through a wide range of professional learning opportunities, including sessions held on designated professional development days, communities of practice, collaboration with colleagues, coaching and mentoring and post-secondary coursework. Through this comprehensive model of professional learning, our Division is focused on working together to build staff capacity. Overarching this is our shared responsibility to ensure that our students achieve to their fullest learning potential within an environment that supports their health and wellness.

The in-depth learning acquired from post-secondary studies is a key tenet of the Division's professional learning model. Post-secondary studies that align with our Strategic Plan and areas of need have resulted in significant benefits across the Division. Attachment IV highlights reflective statements from staff who have participated in the Professional Improvement Program. Participants reflected on the positive impact a deeper understanding of topics related to Indigenous ways of learning, diversity, equity, anti-racism and reconciliation has had on their instructional practices. They spoke about creating culturally responsive classrooms and school communities that prioritize student well-being and promote a strong sense of belonging. Several program participants explained how the integration of new instructional strategies and perspectives, learned through their post-secondary studies, enhanced student engagement and learning outcomes. Many program participants also shared their learning with colleagues and collaborated on thoughtful changes to promote educational excellence.

The Professional Improvement Program is grounded in all four Division values. In the program participants' reflective statements, teachers frequently describe sharing their learning and experience with colleagues. Program participants leverage school and catchment professional development activities to collaboratively build capacity and foster shared understanding. Program participants who are consultants within the Division describe the ripple effect of their learning that occurs when they share their knowledge, skills and experience across the Division through sessions and targeted supports. As well, staff in both informal and formal leadership roles describe how they are using their learning to inspire and support staff and students.

The number of teachers who request and receive support through this program is small relative to the total number of teachers in the Division. As we continue to build capacity by supporting a small number of teaching staff each year to participate in post-secondary studies aligned with our Division's Strategic Plan, those teachers, in turn, work collaboratively with colleagues to support the academic success and wellness of our students.

The Division has steadily increased its teaching staff over the past several years in an effort to keep pace with our growing student population. Attachment I shows a comparison of the number of teachers working in the Division, the number of Professional Improvement Program applicants and the number of applicants who were granted support. As the number of teaching staff continues to grow, we anticipate a corresponding increase in demand for the Professional Improvement Program. A modest increase in the program's funding allocation will both proactively address our expected staff expansion and allow us to stay ahead of rising post-secondary tuition costs.

Post-secondary professional learning, grounded in evidence-based research, is essential for building staff capacity and supporting student learning. A modest increase in the allocation of funds for 2026-2027 will allow the Division to continue to support teacher certificated staff to develop a deeper understanding of educational theories and practice, curricula and subject content in support of Division students.

NEXT STEPS

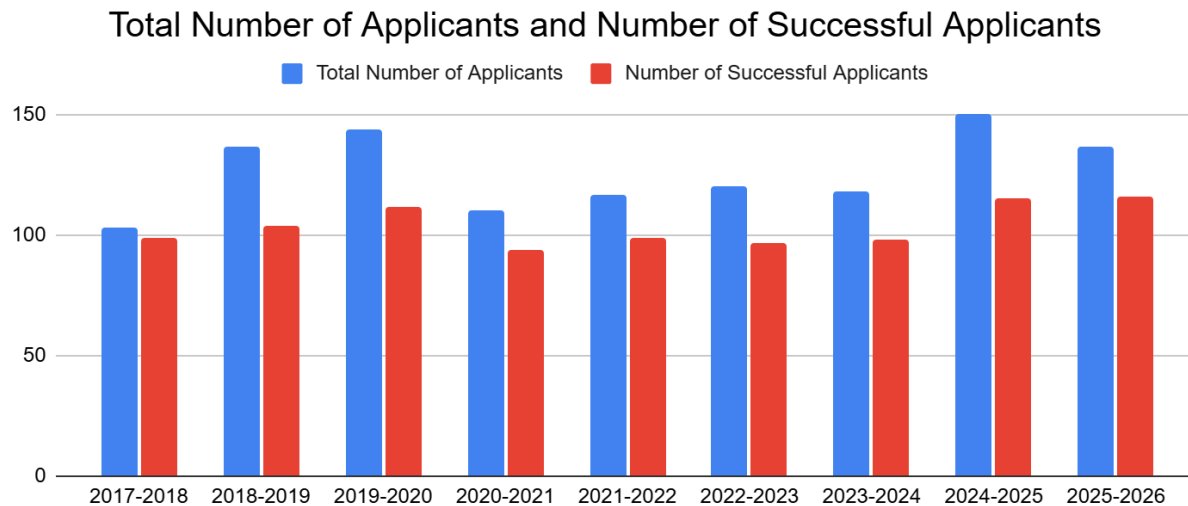
Upon approval of this recommendation, the program timelines for the application intake will be implemented (Attachment III).

ATTACHMENTS and APPENDICES

ATTACHMENT I	Comparison by Year: Total Number of Teacher Certificated Applicants and Number of Successful Applicants
ATTACHMENT II	Professional Improvement Program History
ATTACHMENT III	Professional Improvement Program Timeline
ATTACHMENT IV	Selection of Reflective Statements: Benefits of Program Participation

AA:rt

Comparison of Total Number of Teachers and Number of Successful Applicants				
Year	Number of Teachers (Sept. 30)	Total Number of Applicants	Number of Successful Applicants	Percentage of Teachers Supported
2017-2018	5518	103	99	1.79%
2018-2019	5737	137	104	1.81%
2019-2020	5832	144	112	1.92%
2020-2021	5614	110	94	1.67%
2021-2022	5647	117	99	1.75%
2022-2023	5591	120	97	1.73%
2023-2024	5806	118	97	1.67%
2024-2025	6001	150	115	1.92%
2025-2026	6261	137	116	1.85%

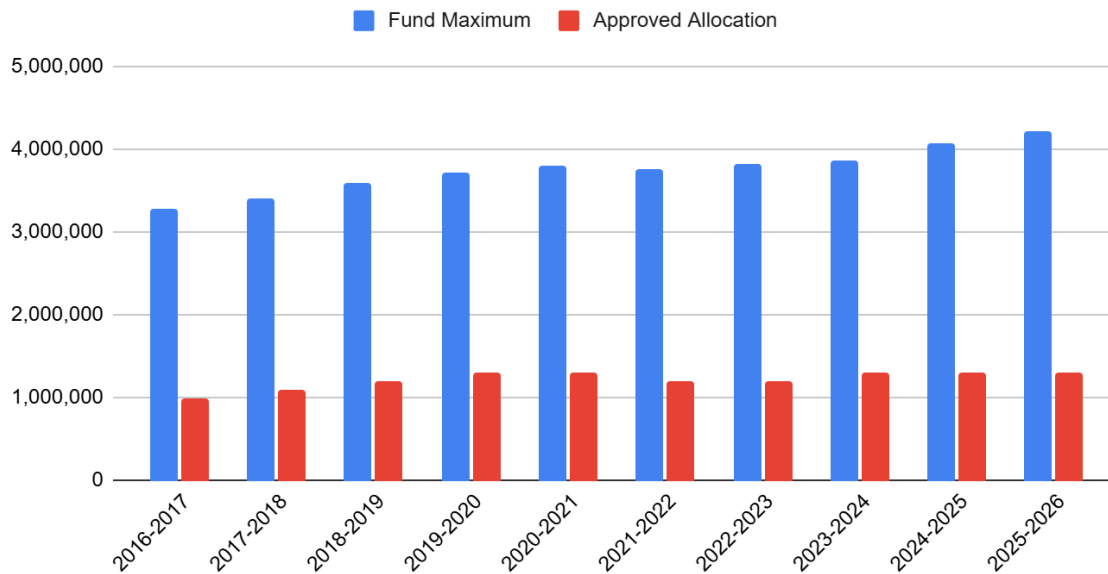


Professional Improvement Program History

YEAR	FUND MAXIMUM AS PER CLAUSE 9.2.8	APPROVED ALLOCATION	% OF MAXIMUM	APPROVED TOTAL LEAVE FTE	ACTUAL \$ GRANTED FOR LEAVES	ACTUAL \$ GRANTED FOR TUITION	TOTAL ACTUAL \$ GRANTED FOR LEAVES & TUITION
2016-2017	3,286,102	1,000,000	30%	9.40	577,248	371,809	949,057
2017-2018	3,402,751	1,100,000	32%	7.818	521,808	545,100	1,066,908
2018-2019	3,587,437	1,200,000	33%	8.09	589,115	581,762	1,170,877
2019-2020	3,725,511	1,300,000	35%	11.072	679,106	584,120	1,263,226
2020-2021	3,795,407	1,300,000	34%	8.478	621,109	641,150	1,262,259
2021-2022	3,754,228	1,200,000	32%	9.079	515,900	651,700	1,167,600
2022-2023	3,828,254	1,200,000	31%	10.117	492,070	680,170	1,172,240
2023-2024	3,859,977	1,300,000	34%	6.325	474,546	780,000	1,254,546
2024-2025	4,071,363	1,300,000	32%	6.451	514,008	747,250	1,261,258
2025-2026	4,222,075	1,300,000	31%	7.470	479,882	780,000	1,259,882

An allocation of funds in the amount of \$650,000 was provisionally approved for 2026-2027 applicants who submitted two-year applications.

Fund Maximum and Approved Allocation



PROFESSIONAL IMPROVEMENT PROGRAM TIMELINE

2025-2026 Activities	Dates
Professional Improvement Program – Teacher Certificated Staff (2026-2027/2027-2028) announced on Division Staff News and application available on Connect	Oct. 31, 2025
Information meetings for interested staff (4:00 - 6:00 p.m. Google Meet)	Nov. 18 and 24, 2025
Obtain data to calculate maximums as per Clause 9.2.8 of the Teachers' Collective Agreement	Nov. 30, 2025
Due date for applications	Jan. 9, 2026
Processing of applications <ul style="list-style-type: none"> • Receipt of applications confirmed • Background information compiled (previous leaves, degrees, grid placement, years of service, summary of request, projected costs) • Applications prepared for review by a committee of leadership staff 	Nov. 3, 2025 – Feb. 13, 2026
Review of applications	Feb. 5 – 13, 2026
Compile background information with input from assessors	Feb. 17 – Mar. 6, 2026
Recommendation submitted for approval	Mar. 13, 2026
Approval of leaves and tuition support	Mar. 20, 2026
Communication of support granted <ul style="list-style-type: none"> • Applicants notified; letters and agreements sent to successful applicants • Posted on Connect 	Mar. 23 - 27, 2026

Selection of Reflective Statements: Benefits of Program Participation 2024-2025 Professional Improvement Program – Teacher Certificated Staff

Youssra Badr, Diversity Education Consultant, Strategic Division Supports

City University - Master of Counselling

It will enable me to provide more comprehensive professional learning, mentorship, and consultation bridging mental health, equity, and education. I will be able to better support leaders and teachers with the growing mental health needs of our student population, while continuing to address this work through an equity and inclusion lens.

Tenielle Bennett, Teacher, Dr. Margaret-Ann Armour School

University of Alberta - Master of Education

I will be better equipped to mentor colleagues, support divisional goals around equity and reconciliation, and develop resources that reflect Indigenous and Métis world views while serving all learners. By strengthening my ability to weave research, cultural knowledge, and pedagogy together, I will help foster classrooms where students feel seen, valued, and empowered to succeed.

Trish Chow, Teacher, Soraya Hafez School

University of Calgary - Master of Education

The immediate benefit is my ability to provide dynamic and differentiated literacy programming that meets the diverse needs of my students, including those with complex needs and English Language Learners. This expertise has positioned me for mentorship and leadership roles allowing me to share my knowledge and support my colleagues in cultivating strong literacy instruction and fostering inclusive learning environments. I have implemented foundational literacy strategies to address achievement gaps and cultivate a love for reading, writing, speaking and listening. My studies, particularly in transcultural and critical literacies, has empowered me to better support culturally and linguistically diverse populations by understanding and incorporating their unique social and cultural factors into literacy learning.

Tanasha Clare, Teacher, David Thomas King School

Yorkville University - Master of Education

In my current role as a teacher, the program has provided me with a broader understanding of how effective leadership positively influences school culture, instructional practices, and student outcomes. I have been able to apply this learning directly in my classroom and professional community—through leading collaborative initiatives, mentoring colleagues, and contributing meaningfully to school-wide planning. The knowledge I have gained around curriculum leadership, data-informed decision-making, and inclusive practices has deepened my impact as an educator and strengthened my ability to support both student achievement and staff development.

Ly Dao-Gray, Teacher, Jasper Place School

University of Alberta - Master of Education

This program has provided me with evidence-based strategies, tools, and frameworks that I actively apply to support students both in the classroom and in a counselling setting. These skills have strengthened my ability to create inclusive, supportive learning environments and to respond effectively to the diverse emotional and social needs of students. This learning has directly enhanced my daily interactions with students, allowing me to build stronger relationships and foster resilience. My continued commitment to professional growth in school counselling will contribute to a more comprehensive and preventative approach to student support within Edmonton Public Schools. I am dedicated to using this knowledge to not only improve my own practice but also to contribute to a broader culture of mental wellness across the Division.

Kym Francis, Teacher, Bannerman School

University of Alberta - Doctor of Philosophy in Educational Psychology

I have gained a wealth of strategies and techniques for supporting struggling readers and writers. I have a deeper understanding of the role of morphology in reading and writing, and how this knowledge can be used to support students' literacy development. This insight will help me identify and address the specific challenges faced by struggling readers and writers, ensuring that they receive the targeted interventions they need to succeed. Understanding the developmental stages and cognitive needs of children helps me to implement more effective instructional strategies that support student growth and academic success, particularly in their formative years.

Philip Girgis, Teacher, Crestwood School

University of Alberta - Master of Education

I have gained a deeper awareness of the subtle ways trauma can manifest in young people, allowing me to respond with more empathy, effectiveness, and professionalism. The coursework has equipped me with new strategies and tools to foster safe, inclusive, and supportive classroom environments. I now have several practices I can turn to that enhance emotional regulation and build resilience among students. Additionally, this program has provided me with the skills and confidence to share trauma-sensitive practices with colleagues. I have had the opportunity to share some of my learning with my colleagues, and I look forward to continuing this work into the future so that we can work towards a more compassionate and responsive school culture.

Amanda Jones, Teacher, Ormsby School

Queen's University - Professional Master of Education

My literacy courses have enhanced my knowledge of the current research and excellent resources that support the recent shifts in the pedagogy for literacy. These best practices can be used for neurotypical, neurodivergent and English as an Additional Language students. I am able to present and model concrete examples of how to help students be more successful.

Priya Khan, Assistant Principal, Meyokumin School

University of Alberta - Master of Education

My coursework and research have deepened my ability to lead with vision, foster professional collaboration, and respond to the increasingly diverse needs of our students and families. By engaging with evidence-based practices and current research, I have been able to bring forward strategies that encourage collaboration, shared responsibility, and collective efficacy. This has strengthened my ability to embody Visionary Leadership by co-creating clear, values-driven directions with staff, and to nurture trust and resilience within our school community.

Ashleigh Murasiranwa, Teacher, Dr. Margaret-Ann Armour School

Yorkville University - Master of Arts in Counselling Psychology

I've been able to apply what I'm learning directly into my classroom—whether it's recognizing signs of anxiety in students, using more effective communication strategies, or adapting lessons to better support neurodiverse learners. The coursework around trauma-informed practice, culturally responsive counselling, and the development of resilience has helped me build stronger, more trusting relationships with students, families, and colleagues. I'm more intentional in how I create a safe and inclusive space for all learners, and I feel better equipped to support students who are struggling. Ultimately, the program is giving me the tools to not only respond to student needs more effectively, but to also contribute meaningfully to our school community and support Division priorities like mental health, equity, and student success. I'm excited about the positive ripple effect this journey is already having in my classroom—and across the broader school community.

Lisa Lei, Teacher, Strathcona School

University of Waterloo - Master of Mathematics for Teachers

Over the past year, I have completed additional coursework focused on the teaching of math, which has deepened my content knowledge and refined my instructional strategies. This professional development enhances my ability to deliver engaging and effective math instruction in the classroom. Furthermore, it enables me to better support and mentor students in our math club as they prepare for future contests, fostering a culture of mathematical curiosity and achievement. These improvements contribute to stronger student outcomes, enrich the school's academic environment, and support the school division's commitment to high-quality, forward-thinking math education.

Marija Murray, Teacher, Braemar School

University of Alberta - Master of Education

Upon successfully completing the Reading Science Certificate program, I have emerged as a specialist in the science of reading research. This expertise will substantially enhance my abilities in my present position. I will continue to foster collaboration with Literacy Consultants within SLS and CLS, and actively engage in co-creating professional development sessions that disseminate the latest research-based insights to create greater teacher capacity. Moreover, I envision that this new knowledge will enable me to cultivate a shared language and comprehensive understanding within our EAL cohort regarding the processes by which English Language Learners develop literacy skills.

Jillian Pasieka, Teacher, Jasper Place School

University of Alberta - Master of Education

Pursuing the Master's in Education Policy with a specialization in Social Justice and International Education (SJI) at the University of Alberta represents a pivotal step in deepening my understanding of the complex structures shaping educational access, equity, and justice in Canada and globally. This program offered a unique and transformative lens to critically engage with and challenge the prevailing norms within educational systems—norms that often reinforce historical inequities and systemic oppression.

Jillian Pidcock, Teacher, Julia Kiniski School

University of Alberta - Master of Education

My research focussed on how to enhance teacher confidence in delivering Indigenous content in the K-3 Science classroom. This research gave me a better understanding of how to move forward, supporting both myself and other teachers through this difficult work. The themes that emerged from my research were: flipping the narrative, embracing the unknown, and the role of collaborative learning. I have already implemented numerous transformative changes in my practice and school.

Erin Regnier, Assistant Principal, Argyll Centre/Metro Continuing Education

University of Alberta - Master of Education

Participating in the Professional Improvement Program has meaningfully deepened my capacity as a school leader, particularly in the areas of equity, relational leadership, and community-building within online and alternative education contexts. Through coursework, research, and engagement with colleagues across the province, I have expanded my understanding of how to foster inclusive, student-centred learning environments aligned with Division priorities.

Candice Short, Teacher-Counsellor, Elder Dr. Francis Whiskeyjack School

Kelowna College of Professional Counselling - Diploma of Applied Psychology and Counselling

Completing the Diploma of Counselling program significantly enhanced my ability to support the mental health and well-being of students and staff, directly aligning with the Division's strategic plan. It allowed me to acquire evidence-based counselling techniques, including cognitive-behavioural and solution-focused

therapies, which are essential for providing effective and timely support. The training will enable me to help improve student outcomes by better identifying and responding to students' emotional needs, reduce barriers to learning, improve classroom behaviour, and foster a more positive and inclusive school environment.

Teri Stowe, Department Head, Metro/McNally School
University of Alberta - Master of Education

My research focus of supporting beginning teachers has given me a new lens on leadership. I now see myself as a bridge between experience and fresh perspective, and I'm committed to fostering a culture where novice teachers feel seen, supported, and empowered to grow. This work is already influencing how I contribute to mentorship and induction efforts within my school. Overall, this program has helped me become more reflective, collaborative, and strategic in my role as an educator.

Christina Woodbridge, Curriculum Coordinator, Victoria School
Athabasca University - Open Applied Studies, Inclusive Learning

The course has enhanced my ability to recognize and explain the characteristics, diagnostic processes, and theorized etiologies of Autism Spectrum Disorder (ASD). I am now better equipped to identify and understand the diverse ways ASD presents across students and the impact it can have on learning, behavior, and social-emotional development. I have also learned how to critically evaluate and apply evidence-based practices and interventions, supporting individualized and effective planning for students with ASD. I now have a stronger foundation to guide conversations around communication strategies, social-emotional supports, assistive technologies, and long-term transition planning, including pathways to adulthood.

Michael Zhang, Interchange
University of British Columbia - Master of Educational Technology

I explored case studies on the use of simulations, data collection tools, and interactive platforms to promote deep conceptual understanding in STEM subjects. This has immediate application to Edmonton Public Schools' priority of improving student achievement in numeracy and scientific literacy. These practices not only engage learners more effectively, but also create more inclusive entry points for diverse learners, including English Language Learners and students requiring differentiated support. I am increasingly equipped to contribute to professional development initiatives around digital assessment and technology-integrated pedagogy. This aligns with Edmonton Public Schools' enhancing pathways for student success vision, by ensuring teachers are prepared to use technology as a tool for inclusion, equity, and innovation.

Date	November 25, 2025
To	Board of Trustees
From	Ron Thompson, Superintendent of Schools
Subject	Funds for 2026-2027 Exempt Professional Improvement Program
Originator	Angela Anderson, Chief Human Resources Officer
Resource Staff	Renée Thomson
Reference	Division Strategic Plan

ISSUE

An allocation of funds from the 2026-2027 operating budget is requested to support the Exempt Staff Professional Improvement Program. Through this program, exempt staff can access tuition and leave support for post-secondary coursework. A commitment of funds to support this program is an investment that will benefit our Division in several ways, including improving student achievement, building capacity in our exempt staff and sharing knowledge and expertise. The request for a commitment of funds is made well in advance of the distribution of the funds to accommodate application and program admission processes.

RECOMMENDATION

That an allocation of \$140,000 from the 2026-2027 operating budget be approved for the Exempt Staff Professional Improvement Program for the purpose of granting professional improvement leaves and tuition support to exempt staff for the 2026-2027 school year.

BACKGROUND

Edmonton Public Schools recognizes that professional development for staff is a critical aspect in supporting successful outcomes for students, as well as for succession planning. The Exempt Staff Professional Improvement Program is aligned with the [Division Strategic Plan](#) and is grounded in our values of accountability, collaboration, equity and integrity. The program is also in direct support of our Division's vision of "Enhancing pathways for student success", as well as our mission, which states that "Our commitment to high-quality public education serves the community and empowers each student to live a life of dignity, fulfillment, empathy and possibility."

Through this program, Division exempt staff have the opportunity to apply for tuition and leave support to participate in professional improvement activities that are aligned with Division Strategic Plan and areas of need. A comparison of the number of successful applicants by year (Attachment I), as well as a synopsis of funds and support granted over the past few years (Attachment II) are included in this report.

RELATED FACTS

- The program ensures that exempt staff members across the Division have access to opportunities that would serve to enhance their professional capacity and allow them to stay current with industry standards and evidence-based research.
- Support for professional development assists in the attraction of exempt staff to the Division and in the retention of those employees.
- Exempt staff have the opportunity to apply for support in January for courses that take place between July 1, 2026, and August 31, 2027, or in September for courses that take place between December 1, 2026, and August 31, 2027 (Attachment III).
- The application process for this program is rigorous. Assessment of applications is completed by a committee of Division leadership staff who consider the alignment of the applicants' proposed professional improvement plans with identified areas of need in the Division. Additional considerations are the anticipated benefits to the Division, as well as connections to the applicants' professional growth plans and career goals.
- Successful applicants agree to a return of service to Edmonton Public Schools of one year for tuition support and three years for a full-time leave with an allowance; part-time leaves are prorated accordingly.
- For the 2025-2026 Exempt Staff Professional Improvement Program, requests for support from exempt staff varied as greatly as their roles in the Division.
- Based on the relative strength of the 2025-2026 applications for the January intake, six applicants were granted their full request for support and four applicants were granted partial support. All four applicants for the September intake were granted their full request for support.
- It has been an administrative practice to maintain a holdback of a portion of the allocation to address potential increases to leave allowance costs and tuition fees in the next academic year, as well as potential fluctuations in the exchange rate for tuition fees paid to international post-secondary institutions. The holdback for an allocation amount of \$140,000 would be \$4,200, which is three per cent of the total allocation. This has not been a material factor for this program to date because funds have not been fully used.
- The Division is committed to supporting professional learning for staff in a number of ways. The chart below outlines sources of support for professional learning.

	Funds for Professional Learning - Exempt Staff
Decision Unit Budgets	Funds are allocated for staff professional learning within decision units.
Central Decision Units	Central decision units allocate funds for the delivery of targeted professional learning courses for staff. These include sessions offered through Curriculum and Learning Supports, Specialized Learning Supports, Technology and Information Management and Human Resources, among others.
Professional Improvement Program	Tuition and leave support is available to exempt staff through the Professional Improvement Program for post-secondary coursework aligned with the Division's identified areas of need.
Bursaries and Scholarships	Staff are encouraged to access support through bursary programs and to explore scholarship opportunities through their post-secondary institution and other community organizations.

CONSIDERATIONS and ANALYSIS

Based on the number of applications and the types of requests we have received over the past few years, it is anticipated that maintaining the allocation of funds for this program at the current level would adequately cover the requests for support in 2026-2027. There is a relatively small but growing pool of applicants to the Exempt Staff Professional Improvement Program. Fluctuations in the support granted each year are significantly influenced by the nature of the requests for leaves and tuition support, as well as associated allowance and tuition costs.

A selection of statements from staff members who were granted support through the Exempt Staff Professional Improvement Program has been included with this report (Attachment IV). Program participants reflected on the benefits of their professional learning and how it has been effectively integrated into their work responsibilities. Post-secondary professional learning, grounded in evidence-based research, is critical to building staff capacity and supporting student learning. We continue to see strong demand for support through the Exempt Staff Professional Improvement Program.

NEXT STEPS

Upon approval of this recommendation, the program timelines for the application intake will be implemented (Attachment III).

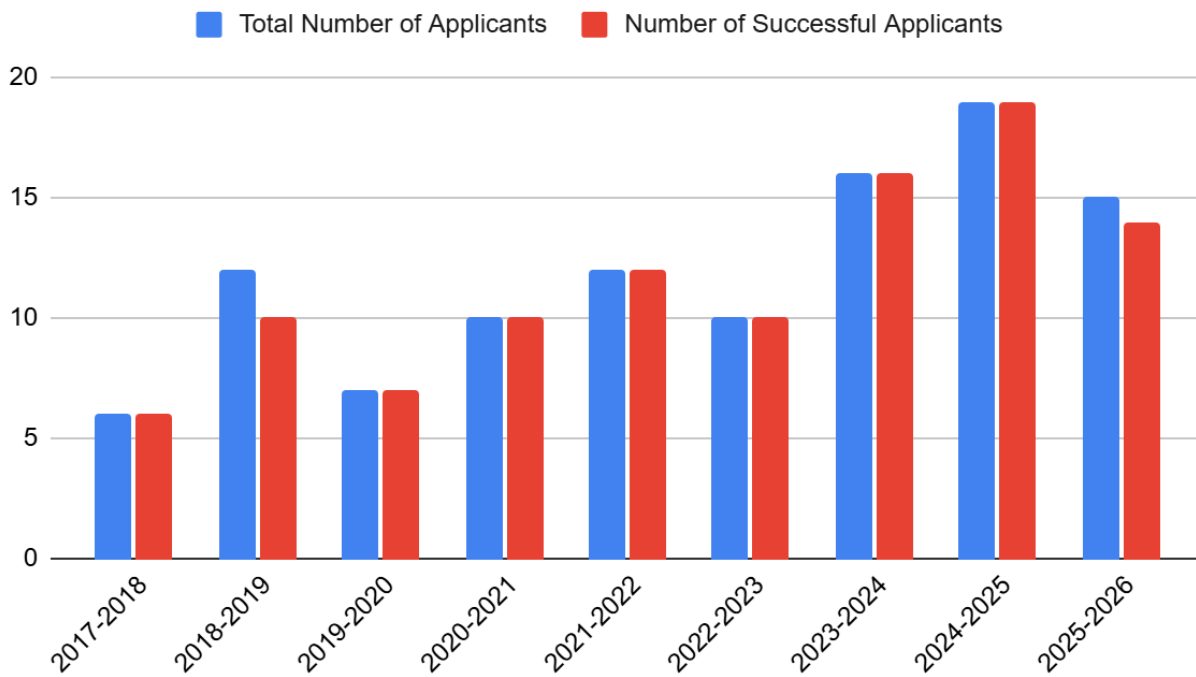
ATTACHMENTS and APPENDICES

ATTACHMENT I	Comparison by Year: Total Number of Applicants and Number of Successful Applicants
ATTACHMENT II	Exempt Staff Professional Improvement Program History
ATTACHMENT III	Exempt Staff Professional Improvement Program Timelines
ATTACHMENT IV	Selection of Reflective Statements: Benefits of Program Participation

AA:sg

Comparison of Total Number of Applicants and Number of Successful Applicants		
Year	Total Number of Applicants	Number Successful
2017-2018	6	6
2018-2019	12	10
2019-2020	7	7
2020-2021	10	10
2021-2022	12	12
2022-2023	10	10
2023-2024	16	16
2024-2025	19	19
2025-2026	15	14

Total Number of Applicants and Number of Successful Applicants



EXEMPT STAFF PROFESSIONAL IMPROVEMENT PROGRAM HISTORY

YEAR	APPROVED ALLOCATION	APPROVED TOTAL LEAVE FTE	ACTUAL GRANTED FOR LEAVES	ACTUAL GRANTED FOR TUITION	TOTAL ACTUAL GRANTED FOR LEAVES & TUITION
2017-2018	\$150,000	0.644	\$47,129	\$39,304	\$86,433
2018-2019	\$150,000	0.600	\$47,147	\$52,902	\$100,049
2019-2020	\$150,000	0.440	\$32,699	\$37,730	\$70,429
2020-2021	\$150,000	1.000	\$67,572	\$30,450	\$98,022
2021-2022	\$140,000	0.216	\$19,564	\$58,327	\$77,891
2022-2023	\$140,000	0.00	\$0	\$77,065	\$77,065
2023-2024	\$140,000	0.00	\$0	\$54,830	\$54,830
2024-2025	\$140,000	0.300	\$10,229	\$79,185	\$89,414
2025-2026	\$140,000	0.080	\$4,648	\$60,042	\$64,690

PROFESSIONAL IMPROVEMENT PROGRAM TIMELINE

JANUARY 2026 APPLICATION INTAKE (for courses that take place between July 1, 2026 and August 31, 2027)	Date
Exempt Professional Improvement Program announced on Division Staff News and application package available on Connect	October 31, 2025
Information meeting for interested staff (4:00 - 6:00 p.m., Google Meet)	December 2, 2025
Due date for applications	January 9, 2026
Processing of applications <ul style="list-style-type: none"> ● Receipt of applications confirmed ● Background information compiled (previous leaves, degrees, grid placement, years of service, summary of request, projected costs) ● Applications prepared for review by a committee of leadership staff 	November 3, 2025 - February 13, 2026
Review of applications	February 4 - 13, 2026
Compile background information with input from assessors	February 17 - March 6, 2026
Recommendation submitted for approval	March 13, 2026
Approval of leaves and tuition support	March 20, 2026
Communication of support granted <ul style="list-style-type: none"> ● Applicants notified; letters and agreements sent to successful applicants ● Posted on Connect 	March 23 - 27, 2026

SEPTEMBER 2026 APPLICATION INTAKE (for courses that take place between December 1, 2026 and August 31, 2027)	Date
Due date for applications	September 18, 2026
Processing of applications <ul style="list-style-type: none"> ● Receipt of applications confirmed ● Background information compiled (previous leaves, degrees, grid placement, years of service, summary of request, projected costs) ● Applications prepared for review by a committee of leadership staff 	September 18 - October 2, 2026
Review of applications <ul style="list-style-type: none"> ● Application packages prepared for committee review ● Review of applications completed 	October 5 - 16, 2026
Compile background information with input from assessors	October 19 – 23, 2026
Recommendation submitted for approval	October 26, 2026
Approval of leaves and tuition support	October 30, 2026
Communication of support granted <ul style="list-style-type: none"> ● Applicants notified; letters and agreements sent to successful applicants ● Posted on Connect 	November 2 - 6, 2026

**Selection of Reflective Statements: Benefits of Program Participation
2024-2025 Exempt Staff Professional Improvement Program**

Ping Chung, Business Analyst, Human Resources

MacEwan University - Project Management Certificate

I've gained valuable skills and knowledge while at the same time staying current and up to date on the latest industry best practices, tools, and techniques.

Kim Demarino, Consultant, Labour Relations, Human Resources

NAIT - Certificate in Project Leadership

This comprehensive program has provided a solid framework to complement my practical experience, equipping me with valuable skills, tools, and techniques to enhance my capabilities. My commitment is to continuous growth as an HR Professional and to serve the Division effectively. The knowledge acquired through this series is directly transferable to my current responsibilities and will be practical in many other areas as well. By enhancing my skill set in the area of project management I will be able to apply a new skill that will in the end improve my effectiveness and build on Division Priority 1 - Build on outstanding learning opportunities for all students.

Nicole Hnatiuk, Occupational Therapy Consultant, Specialized Learning Supports

Boston University - Post-Professional Doctor of Occupational Therapy

Participation in the PIP deepened my knowledge of neurodiversity-affirming practice and its application in the classroom. This will translate to more engaging, inclusive, and effective learning experiences for my students. Additionally, the knowledge and insights I gained will allow me to support colleagues through professional collaboration more confidently and shared learning, contributing to a culture of continuous improvement in the Division.

Evan Keith, Speech Language Pathology Consultant, Specialized Learning Supports

University of Toronto - Advanced Literary Practices Certificate

After only a few sessions of the Advanced Literacy Practices course, I was implementing what I learned both when coaching/collaborating with educators and when working more directly with students. Examples include sharing more current research around phonological awareness with teachers (e.g., phonemic awareness > rhyming), weaving text and phonics into speech sound sessions, providing new materials to SLAs and sharing assessment tools and research with the SLPs on my team. I've already been connecting with an SLP who is not taking the course, and we have talked about a possible collaboration/Community of Practice with some SLPs and the Reading Specialists. After taking the course, I feel better equipped to explain the bridge(s) between speech, language and literacy and to advocate for the role of SLPs in literacy, as well as dig deeper with teachers in order to better support students who struggle with reading and writing.

Carolyn Sparrow, Speech Language Pathology Consultant, Specialized Learning Supports

Rocky Mountain University of Health Professionals - Doctor of Speech Language Pathology

During the 2024-25 school year, I accessed tuition support from the Division as I completed my Doctor of Speech-Language Pathology. Completing this program has allowed me the opportunity to research how best I

can support all staff as we collaborate to support children with language and language learning disorders. As many language disorders are considered to be hidden disorders, knowing how to better recognize and support these students alongside all other students in the classroom supports student success and staff satisfaction.

Mei Sun, Accountant Senior - Payroll, Financial Services

NAIT - Leadership Development Certificate

The Leading Self certificate courses have equipped me with a greater capacity for sound decision-making in high-pressure situations, improved my skills in managing priorities efficiently, and cultivated a more innovative mindset when addressing challenges. Consequently, I am better positioned to offer enhanced support to schools.

Alex Tonsi, Athletic Trainer, Ross Sheppard School

West Virginia University - Master of Science in Sport Coaching

My graduate coursework has enabled me to develop a critical understanding of the complexities and nuances involved in instruction, leadership, motivation, and communication. Completing coursework in the fields of motor skill acquisition, sport psychology, and the ethics of coaching has enabled me to gain a deeper understanding of how an interconnected, comprehensive knowledge base can best support students and staff in their holistic development and overall well-being. Through acquiring knowledge and critically reflecting on how it influences my position within the Division, I am excited to apply and share the knowledge I have gained with both staff and students, in hopes of continuing to develop beneficial learning opportunities and enhance physical and mental health. In the short term, the utilization of evidence-based recommendations enhances my ability to instruct students thoughtfully, thereby improving their experience through creating positive associations with exercise, activity, and overall well-being. In the long term, I hope to share knowledge with staff members to support continuous growth and meet the diverse needs of students in a physical activity context.

Tashi Malik, Human Resources Consultant, Human Resources

Canadian HR Academy - Certified Talent Management Practitioner Program (CTMP Designation)

Thank you to the Division for approving my Certified Talent Management Practitioner (CTMP) program application. The CTMP program is invaluable, providing participants with the tools and strategic thinking needed to enhance people management. My improved understanding of talent analytics will allow for more data-driven advice, enabling quicker responses to managers' staffing needs. Long term, the CTMP program will help me become a more strategic HR professional, as my expertise in talent management will enable me to build and enhance my professional value within the Division.

Date	November 25, 2025
To	Board of Trustees
From	Ron Thompson, Superintendent of Schools
Subject	Student Accommodation Plan 2025–2026
Originator	Cliff Richard, Chief Infrastructure and Technology Officer
Resource Staff	Shauna Bland, Jenifer Elliott, David Evans, Geoff Holmes, Andrew Lowerre, Allison Sylvester, Rob Tarulli, Kris Uusikorpi, Kyle Wagner, Christopher Wright
References	Administrative Regulation HC.AR Student Admission and Enrolment Growth Control Model Low Enrolment Model Ten-Year Facilities Plan 2025–2034 Three-Year Capital Plan 2026–2029 Alberta Schools Now Program

ISSUE

The Student Accommodation Plan is updated annually to serve as a communication tool and a summary of the work undertaken in the past year to support schools experiencing changes in their student enrolment. This comprehensive plan is driven by data from four core areas: residential growth and development, changes to attendance areas, new school openings, and current school enrolment and residency patterns. The process ensures ongoing clarity for Trustees, Administration, parents and community members.

KEY POINTS

- The Division's overall average utilization rate for 2024–2025 is estimated at 89 per cent (up 15 per cent in 10 years), with 135 schools operating at or above 80 per cent utilization. This high utilization rate limits the ability to accommodate students closest to where they reside.
- The City of Edmonton has recently experienced a boom in residential development and population growth, particularly in new, suburban communities outside of Anthony Henday Drive. These are areas where the Division is facing some of the biggest challenges accommodating student enrolment growth. A range of growth accommodation measures have been taken at most schools in these neighborhoods.
- Over the course of the 2024–2025 school year, the number of school-aged children residing in the city centre area rapidly increased. Three schools in this area experienced capacity challenges as a result and were required to implement accommodation measures on an emergent basis.
- The number of students choosing a Division centre program has increased substantially over the past five years. In response to this increased demand, 162 new Division centre classes were established (an average of 32 classes/year, which is almost double the rate of establishment in the preceding five years).

Due to enrolment and space pressures, establishing Division centre classes near where students reside has become increasingly challenging.

- As of September 23, 2025, all Division attendance area high schools are full in planned classes for the duration of the 2025–2026 school year. The average utilization rate of attendance area high schools is 101.3 per cent.
- The Growth Control Model was developed from feedback received following community engagement, to help manage enrolment at schools as our Division continues to grow. Last spring, the Division prepared for the 2025–2026 school year by increasing the number of schools with closed boundaries to 56, and the number of schools using the lottery process increased from seven to 10.
- The Division has 529 portable/modular classrooms across the city, the largest proportion of which are in southwest Edmonton. The Division will be receiving an additional 17 newly funded modular classrooms prior to the 2026–2027 school year. Many of our newer schools have a greater number of modular classrooms compared to permanent construction classrooms; this poses challenges for general functionality such as access to water, washrooms and lockers.
- In response to enrolment growth and decreasing space in the Division, it is anticipated that an increasing number of schools may move to Levels 2 and 3 on the Growth Control Model.
- There are currently five new school construction projects underway, with the earliest opening date anticipated for fall of 2028. There are seven addition, replacement, or new school projects that are expected to receive approval for full construction funding as planning and design phases are completed.
- Ultimately, the Division requires the construction of new school facilities in new and developing communities, and capacity increases as part of school modernization and replacement projects in mature neighbourhoods, to accommodate growth.

BACKGROUND

Planning for student accommodation is an ongoing process adapted to the evolving needs of students and communities, and relies on transparent decision-making informed by community engagement. The challenges the Division addresses include an increasing number of schools and programs being too full while other schools and programs have declining enrolment, as well as shifts in student demographics.

To manage these systemic challenges, the Division uses the Growth Control Model. This model manages student enrolment growth within available capacity. The Growth Control Model classifies all schools into three levels for regular programming:

- Level 1: Schools have open boundaries and capacity to accept new students.
- Level 2: Schools near capacity, requiring measures such as closing attendance area boundaries, reclaiming leased space and adding modular classrooms to accommodate resident students.
- Level 3: Schools at capacity where further measures, including the lottery process, must be taken to restrict access for new resident students.

A Growth Control Model toolkit is available to support school administration when having conversations with their school community about the levels and interventions within the model and the level for their school.

Updated growth control information is added to school profiles on epsb.ca to allow parents easy access to this information. This helps to keep communities and families informed and ensures transparency is reflected through ongoing student accommodation work.

As highlighted in the Ten-Year Facilities Plan 2025–2034, increased utilization necessitates these measures to mitigate impacts for students and families. These impacts include reduced choice for families, fewer options to access Division centre or alternative programming and the reclamation of specialized spaces (e.g., Career and Technology Studies (CTS), Music, Art, Library, leased space) for regular instruction. The Student Accommodation Plan highlights the actions taken to address these demands and implement the necessary growth accommodation measures.

CURRENT SITUATION

Utilization Rates

In 2024–2025, 135 schools were at or above 80 per cent utilized—an increase of 16 schools over the previous year. As the Division experiences increasingly higher utilization of available space, the ability to accommodate students closest to where they reside becomes increasingly difficult. Schools selected to become designated receiving schools for new and developing neighbourhoods place further strains on the transportation system, as designations are further away.

Currently, the overall average utilization rate of the Division is estimated to be at 89 per cent. The Division has experienced a 15 per cent increase in utilization over the last 10 years. Typically, 80 per cent utilization is when schools begin to feel full. When utilization is too high, the Division faces many challenges including:

- accommodating resident students in schools closest to where they reside
- expanding alternative and Division centre programming in response to demand and to maintain parent choice
- requiring students in new neighbourhoods to be transported to available space instead of having access to a designated receiving school close to home (this strains the transportation system as it causes ride times and the number of routes to increase).

Residential Growth and Development

The City of Edmonton continues to grow. The city experienced a boom in development in 2024, issuing the most residential building permits since 2005. Between 2023 and 2024, there was a 33 per cent increase in the number of permits issued. Edmonton's population growth is booming alongside this surge in residential development, with most of the low-density housing types being built in the new, suburban communities outside of Anthony Henday Drive.

The 10 neighbourhoods with the highest number of building permits issued in 2024 for single detached, semi-detached and row housing are located primarily in the developing areas in South East, South West and West Edmonton:

1. Keswick
2. The Orchards

3. Secord
4. Chappelle
5. The Uplands
6. Alces
7. Glenridding Ravine
8. Edgemont
9. Rosenthal
10. Kinglet Gardens

These are areas where the Division is facing some of the biggest challenges accommodating student enrolment growth. Student accommodation measures have been implemented at most Division schools serving these neighbourhoods including:

- addition of modular classrooms
- closed boundaries
- lease reclamation
- implementation of the lottery process (and identification of additional overflow designated schools)
- neighbourhood redesignations
- facility modifications

Four of these 10 neighbourhoods have a Division K–9 school (including two in Chappelle); three of the five schools are at Level 3 and use the lottery process to manage enrolment. Keswick had the greatest number of building permits issued in 2024 and continues to lead the way in 2025. Joey Moss School, which opened in Keswick in 2022, had the largest increase in enrolment across all Division schools between September 2024 and September 2025 (with the exception of Centre High and Elder Dr. Francis Whiskeyjack School). In The Orchards, the largest number of students entered the lottery process to enrol at Jan Reimer School since it moved to Level 3 in 2023. Growth in Chappelle and Glenridding Ravine neighbourhoods triggered three schools to move to Level 3 and use the lottery process to manage enrolment during pre-enrolment for 2025–2026.

The Division is currently anticipating the opening of four schools in Edgemont, Glenridding Heights and Rosenthal neighbourhoods. While awaiting new construction, the Division divided Edgemont into four separate areas to balance enrolment from this neighbourhood over a greater number of schools. Rosenthal neighbourhood was divided into two portions as recently as 2024. The designated school for this area, LaPerle School, was facing enrolment pressure despite closing the boundaries and adding four modular classrooms in 2023. Thirty-nine per cent of students enrolled at LaPerle School live in Rosenthal.

Neighbourhoods including Alces, The Uplands and Kinglet Gardens are designated to schools a significant distance away. Receiving schools have implemented growth accommodation measures where possible to accommodate a growing number of students. For example, Centennial School is the designated school for The Uplands. In addition to closed boundaries, the Division added six modular classrooms to accommodate a growing number of students. The first student from The Uplands enrolled at Centennial School in 2018. Six years later, 35 per cent of students enrolled at Centennial School reside in The Uplands. No new construction

projects are funded in (or near) these three neighbourhoods, though they are identified as capital priorities on the Division's Three-Year Capital Plan 2026–2029.

While the majority of proportionate growth occurs in suburban areas, several large residential redevelopment projects are also planned to occur in mature neighbourhoods. These projects, coupled with high immigration rates, may impact student residency data. Administration will continue to monitor development progress, immigration rates and impacts on enrolment.

Over the course of the 2024–2025 school year, the number of school-aged children residing in the city centre area rapidly increased. Enrolment trends followed a similar pattern, creating capacity challenges at Delton, John A. McDougall and Norwood schools. Typically, movement for schools between levels on the Growth Control Model happens in the Fall; however, due to sharp rises in enrolment, changes had to be made on an emergent basis.

Delton and John A. McDougall schools experienced particularly rapid enrolment growth in the eight month period between pre-enrolment for 2024–2025 and December 2024. Enrolment at each school increased by approximately 25 per cent over this time period. In January 2025, all three schools moved to Level 2, while being prepared to move to Level 3 on short notice if necessary. As a result of this change, all three schools implemented closed boundaries prior to pre-enrolment for the 2025–2026 school year.

School	Pre-Enrolment 2024–2025	September 2024	December 2024	Change
Delton	320	397	423	+103
John A. McDougall	342	411	461	+119
Norwood	248	270	274	+26

Pre-Enrolment APEX Frozen Data, September count date APEX Frozen Data, December 19, 2024, APEX Data

Neighbourhood Designations Approved for 2025–2026

For 2025–2026, Mattson South was designated to Donnan and Kenilworth schools for elementary and junior high programming. The Southeast 2 sector continues to have one of the highest growth rates in the Division. Previously, neighbouring communities of Alces and Meltwater were designated to Avonmore and Kenilworth schools in 2024. Remaining growth areas in this sector will continue to be designated to schools in the South Central sector as schools in Southeast 1 and Southeast 2 cannot accommodate students projected to reside in these neighbourhoods.

The neighbourhoods planned for the Horse Hill area will also require updated school designations as these areas develop. For 2025–2026, Horse Hill Neighbourhood 3, Horse Hill Southwest 2, Horse Hill Southwest 3 and Quarry Ridge South neighbourhoods were designated to Bannerman School. Additional redesignations

may be necessary as the area is still in the early stages of development. Similar to the southside, further neighbourhood designations may be outside the Northeast sector due to limited capacity in existing schools.

The growing distance between new and developing neighbourhoods and their designated schools will continue to put mounting pressure on the student transportation system, resulting in longer ride times for students.

To provide school designations in a timely fashion, Administration monitors the pace of residential development. When identifying designations for new neighbourhoods, Administration looks to provide access to schools located near each neighbourhood while balancing enrolment at existing schools. A communications plan is developed to inform affected families, and where possible, collect community feedback about new designations. For 2025–2026, existing neighbourhood redesignations were approved for three areas to better accommodate students residing in these areas.

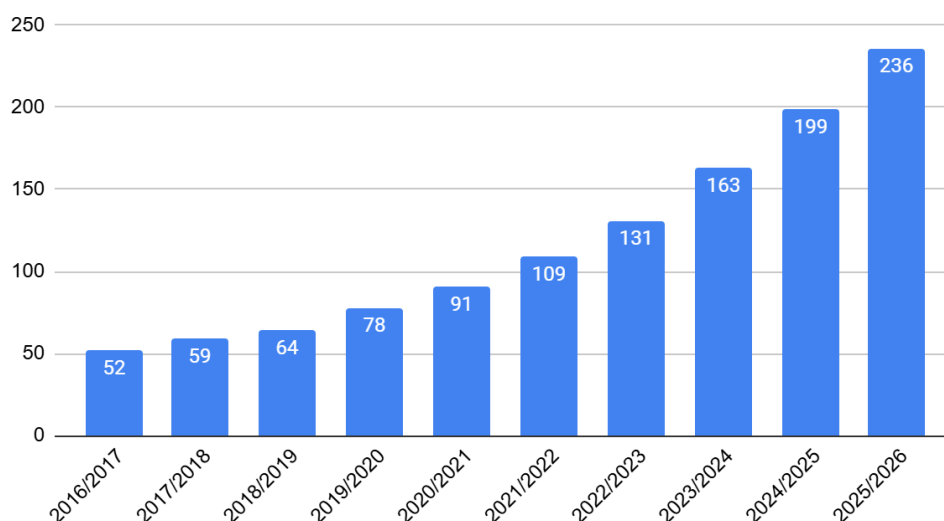
	Previous Designated School(s)	New Designated School
Mill Woods Town Centre	Weinlos and Kate Chegwin	Tipaskan and Edith Rogers
Riverdale	Spruce Avenue and Victoria	Ottewell and McNally
Jasper Park	James Gibbons	James Gibbons and Meadowlark

Division Centres

The Division offers a wide range of specialized programming for students with emotional, behavioural, cognitive, learning, speech, hearing, vision, physical or medical needs. The number of students choosing a Division centre program has increased substantially over the past five years. In response to this increased demand, 162 new Division centre classes were established (an average of 32 classes/year). This is a marked increase from the 93 new classes established in the preceding five-year period (an average of 18 classes/year).

The most acute increase in demand has been for Interactions Division centre programming, with 184 Interactions classes established over the past 10 years.

Number of Interactions Classes: 2016 - 2025



Across the Division, as enrolment increases across all programs and available space declines, establishing Division centre classes near where students reside becomes increasingly challenging. As the Division's utilization rate increases, it is increasingly difficult to find space to establish or expand Division centre programming.

New Construction

Flexibility and choice in school and program selection becomes increasingly limited when new capacity does not keep pace with enrolment growth. New schools take three to five years to build and open for students. Additional capital funding for new school construction projects will be required to ensure the Division continues to have capacity to accommodate increasing enrolment. There are currently a number of new construction projects underway, with the earliest opening date anticipated for fall 2028:

- Edgemont K–9 school: opening TBD (Capacity: 950)
- Glenridding Heights 7–12 school: tentatively opening September 2028 (Capacity: 2,400)
- Glenridding Heights K–6 school: tentatively opening in 2029 (Capacity: 650)
- McConachie 7–9 school: tentatively opening in 2029 (Capacity: 915)
- Rosenthal K–6 school: opening TBD (Capacity: 650)

In addition, several other projects identified in the Division's Three-Year Capital Plan have received design or planning funding. As per the Alberta Schools Now Program (formerly the School Construction Accelerator Program), these projects may receive approval for full construction funding as the preceding planning and design phases are completed:

- Dr. Anne Anderson High School addition (Design)
- Hawks Ridge K–6 school (Design)
- Delton School K–6 replacement (Design)
- Spruce Avenue School 7–9 replacement (Design)
- Castledowns 10–12 school (Planning)

- The Grange 10–12 school (Planning)
- Silver Berry K–6 school (Planning)
- Autism Centre of Excellence (Planning)

Pressure for new school construction in developing areas is expected to continue, as most new students reside in developing areas where schools are at or nearing capacity.

Growth Control Model

A series of measures can be taken to respond to increasing enrolment pressures and to support accommodating student growth while awaiting new school construction. Over the last several years, the Division has worked with communities to improve solutions aimed at managing enrolment pressures at schools. The Growth Control Model evolved from community and Trustee feedback, in particular, the need for transparency while avoiding the practice of splitting existing school communities. Like previous growth accommodation strategies, Administration considered long-term sustainability, equitable access to high-quality learning environments and the potential level of disruption for students. The Growth Control Model does not create additional space for students, but rather serves to create efficiencies, provide clarity and minimize the impact on students as they are accommodated in existing space. The model has three levels to address enrolment and as enrolment changes; schools can move up or down levels (Attachment I).



Level 1

The majority of Division schools are at Level 1 on the Growth Control Model. At this level, schools are required to accommodate resident attendance area students first and if there is space remaining, may accommodate other students. Schools will accommodate as many students as possible up to their enrolment limit. Many schools nearing (or beyond) their enrolment limit will primarily accommodate students from within their attendance area. When nearing or beyond their enrolment limit, based on either current or projected enrolment patterns, the school will then move to Level 2 on the Growth Control Model.

Low Enrolment Model

It is equally challenging to organize and deliver programming in schools or programs with low enrolment. This is evident with both regular and alternative programs. In some Division schools, although they may have a healthy overall enrolment due to other programs, the regular program has not been viable over several years. The opposite is also true; some alternative programs do not have enough students enrolled to make the program viable at a site.

To address programs experiencing low enrolment, Edmonton Public Schools created the Low Enrolment Model in 2021. This process helps the Division identify programs with low enrolment at schools. This model focuses on schools, families in the program and the school community collaboratively developing a plan to increase enrolment and ensure viability and sustainability in the program moving forward. This model uses a phased approach which provides an appropriate amount of time to consult and support communities,

ensuring all programs in the Division are viable and sustainable. Each year, Administration evaluates program enrolment across all Division schools after the September count date.

Britannia, Holyrood and McKernan schools are currently phasing out low enrolment programs at each site. The regular elementary program will be phased out of Holyrood and McKernan schools by the end of the 2025–2026 school year. Resident students living in the Holyrood and McKernan school attendance areas are designated to Avonmore and Garneau schools for regular programming, respectively. The junior high Logos program at Britannia School will be phased out by the end of the 2027–2028 school year. Additionally, the Chinese (Mandarin) Bilingual program was phased out of Rosslyn School at the end of the 2024–2025 school year. Continuity of programming for students in elementary Chinese (Mandarin) Bilingual programs in North Edmonton is provided at one of the other junior high schools offering this program.

Level 2

Some schools are experiencing such high demand for space that measures must be taken to limit enrolment to resident attendance area students only. Adding modular classrooms, reclaiming leased space, facility modifications and closing attendance area boundaries are measures the Division can take to ensure schools are able to accommodate resident attendance area students. Sixteen schools have moved from Level 1 to Level 2 for the 2025–2026 school year.

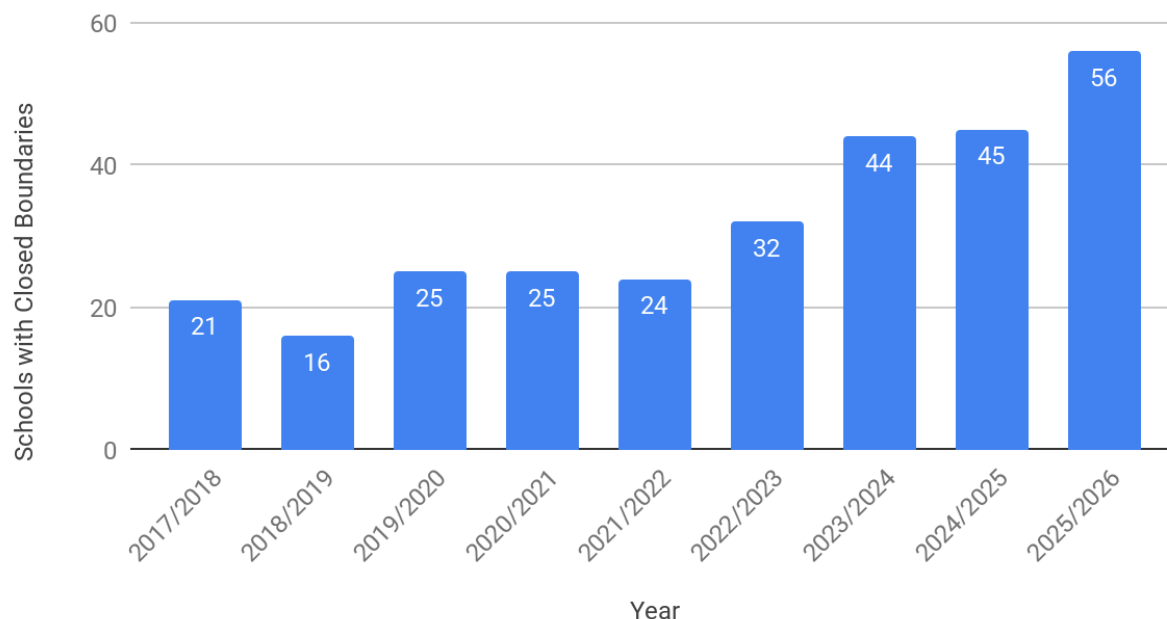
Implications for Lease Groups

While child care programs are not operated by the Division, several licensed service providers lease space in Division schools, providing service to families and the community. As enrolment growth begins to outpace capacity in a school, the availability of space for lease groups becomes increasingly limited, and existing leased space may have to be reclaimed to create additional instructional space. For the 2025–2026 school year, Brookside, Delwood, Dovercourt, Garneau, John A. McDougall, McKee, Meadowlark, Mee-Yah-Noh, Ormsby, Waverley, Wîhkwêntôwin, Windsor Park and Youngstown schools reclaimed leased classroom spaces to accommodate additional students.

Closed Boundaries

The amount of space available to accommodate Division students is declining across the City, making it challenging to maintain open attendance area boundaries. By closing boundaries, a school limits accommodation to only those families residing within their attendance area. The number of closed boundary schools continues to increase each year. Ten of the 15 schools implementing closed boundaries for the first time are located in mature communities that are not serving developing, suburban communities. There are 56 schools with closed boundaries for 2025–2026 (Attachment II).

Number of Closed Boundary Schools



Modular Classrooms

In scenarios where continued enrolment growth is putting pressure on existing capacity, the Division can request modular classrooms from the Province. The Division has 529 portable/modular classrooms across the city, the largest proportion of which are in southwest Edmonton, where student enrolment has increased substantially in recent years. Annually, the Division submits a request to Alberta Education and Childcare for new modular classrooms or funding to relocate existing units. Over the past few years, the Division has not received provincial funding for all requested modular classrooms, and has allocated capital reserve funds to purchase units for the schools with the most urgent need.

Under the Schools Now Program, additional provincial funding has been allocated for provincially-funded modular classrooms, which should reduce the need to self-fund the acquisition of unfunded modular units. In summer 2024, the Division received formal approval for 29 additional modular classrooms and four relocations. These units were installed prior to the 2025–2026 school year.

In November 2024, the Division submitted a request for another 39 modular classrooms. Of the 39 requested, six were approved initially, and in August 2025, the Division received approval for 11 more units. Ultimately, the Division will be receiving an additional 17 newly funded modular classrooms prior to the 2026–2027 school year.

While additional modular classrooms are a measure to relieve enrolment pressure in some cases, they also present challenges moving forward. Despite being designed as temporary infrastructure with a 25-year lifespan, the Division still utilizes 66 modular classrooms that were installed before 1995. Given the limitations to how many units can be accommodated at existing schools, the provision of modular classroom

units is not a practical approach to address rapid enrolment growth in many communities. The number of modular classrooms that can be added to a school site is subject to factors such as fire code, building code, parking requirements, washroom capacity and available land. Additionally, modular units are not a practical approach to providing specialized learning spaces, such as in the accommodation of students with specialized learning needs, or for purpose-built space for junior and senior high school students in the areas of career and technology studies.

It will become more challenging for schools to schedule spaces such as gymnasiums and music rooms, given that the school facility is operating beyond the original designed capacity. Many of our newer schools have a greater number of modular classrooms compared to permanent construction classrooms; this poses challenges for general functionality such as access to water, washrooms and lockers. Where it is not possible to add modular classrooms, facility modifications may be completed to create additional capacity in non-traditional learning spaces such as learning commons or even staff workrooms.

High School Accommodation

Typically, high school accommodation is managed through enrolment limits and the program choices students make. Enrolment limits are designed to support underutilized schools and keep highly utilized schools at optimal levels; however, in recent years, as student enrolment has grown and space has become limited, the focus has shifted towards helping overutilized schools manage and accommodate students. Specific to high school, students often choose to pre-enrol at schools outside of their attendance area based on course and program preferences. This has traditionally helped shift students to schools with space. High school accommodation is also managed through facility modifications to transform underutilized spaces into flexible classroom environments. These initiatives are focused on improved programming and increased student capacity.

Despite enrolment limits and student choice, several Division high schools have seen an increase in enrolment due to a greater number of resident students enrolling in their designated attendance area school. For the 2025–2026 school year, five high schools are at Level 2 on the Growth Control Model. Additionally, Lillian Osborne School remains at Level 3 and used the lottery process to manage Grade 10 enrolment.

As of September 23, 2025, all Division attendance area high schools are full in planned classes for the duration of the 2025–2026 school year. This means that only resident students who newly move into the attendance area for a given high school will be accepted. The average utilization rate of attendance area high schools is 101.3 per cent.

Enrolment limits are reviewed on an annual basis in collaboration with school principals. New attendance area high schools in Edmonton's growth areas are the ideal, long-term solution to ease enrolment pressure that is expected to increase as the larger, younger cohorts in the Division move into high school. In the short term, some high schools have identified spaces within their buildings where capacity could be increased through facility modifications.

Level 3

When there is a possibility that schools do not have enough capacity to accommodate all students in their attendance area, further measures, which may include the lottery process, must be taken to restrict access for new resident students. The lottery process can be activated (or deactivated) in response to ongoing changes in enrolment, and helps schools at or near capacity manage enrolment by limiting the number of new resident students. This process allows schools to stabilize their enrolment while making the most of their available space. It determines which attendance area resident students can access their designated school when there are too many resident students compared to spaces.

The lottery process only impacts resident students who are new to a school. Non-resident students are not able to attend a Level 3 school. Resident students not selected to attend the school through the lottery process will be able to attend an overflow designated school. A benefit to this process is that it can be applied to individual grade levels and be turned on and off yearly, as needed.

During pre-enrolment for 2025–2026, the number of Level 3 schools using the lottery process increased from seven to 10. Supporting the 10 Division schools currently at Level 3 on the Growth Control Model are 18 overflow designated schools. It is important to note that, in most Level 3 schools, the vast majority of students who pre-enrol are accepted each year.

Percentage of Students Accepted into Level 3 Schools during Pre-Enrolment					
	2021	2022	2023	2024	2025
David Thomas King	N/A	67%	92%	100%	71%
Donald R. Getty	N/A	N/A	N/A	N/A	98%
Dr. Lila Fahlman	87%	81%	92%	88%	82%
Dr. Margaret-Ann Armour	65%	81%	91%	94%	84%
George H. Luck	N/A	N/A	N/A	N/A	100%
Jan Reimer	N/A	N/A	84%	89%	75%
Lillian Osborne	N/A	85%	100%	100%	93%
Riverbend	N/A	N/A	N/A	N/A	100%
Shauna May Seneca	N/A	N/A	100%	94%	97%
Svend Hansen	46%	50%	62%	72%	72%

In response to enrolment growth and decreasing space in the Division, it is anticipated that an increasing number of schools may move to Levels 2 and 3 on the Growth Control Model. Ultimately, the Division requires the construction of new school facilities in new and developing communities, and capacity increases as part of school modernization and replacement projects in mature neighbourhoods, to accommodate growth.

ATTACHMENTS and APPENDICES

ATTACHMENT I Growth Control Model: List of Schools by Level (2025–2026)

ATTACHMENT II Closed Boundary List (2025–2026)

JE:ks

Growth Control Model: List of Schools by Level and Closed Boundary List

Level 1 (2025–2026)

Abbott	Grovenor	Parkview
Academy at King Edward	Hardisty	Princeton
Alberta School for the Deaf	Harry Ainlay	Queen Alexandra
Aldergrove	Hazeldean	Richard Secord
Aleda Patterson	Highlands	Rideau Park
amiskwaciy Academy	Hillcrest	Rio Terrace
Argyll	Hillview	Riverdale
Athlone	Holyrood	Rosslyn
Avalon	Homesteader	Rutherford
Avonmore	Horse Hill	S. Bruce Smith
awâsis waciston	Ivor Dent	Sakaw
Bannerman	J. Percy Page	Satoo
Beacon Heights	J. A. Fife	Scott Robertson
Belgravia	James Gibbons	Sifton
Belmead	Kameyosek	Spruce Avenue
Belmont	Kate Chegwin	Steele Heights
Belvedere	Keheewin	Steinhauer
Bisset	Kenilworth	Stratford
Braemar	Kensington	Strathcona
Brander Gardens	Kildare	Sweet Grass
Brightview	Killarney	T. D. Baker
Britannia	King Edward	Talmud Torah
Brookside	Kirkness	Thorncliffe
Calder	kisêwâtisiwin	Tipaskan
Callingwood	L. Y. Cairns	Vernon Barford
Clara Tyner	Lansdowne	Victoria
Coronation	Lauderdale	Vimy Ridge
Crawford Plains	Laurier Heights	Virginia Park
D. S. Mackenzie	Lee Ridge	W. P. Wagner
Delwood	Londonderry	Waverley
Dickinsfield	Lymburn	Westbrook
Donnan	Lynnwood	Westglen
Dovercourt	Malmo	Westminster
Dunluce	Mary Butterworth	Westmount
Earl Buxton	Mayfield	Wîhkwêntôwin
Eastglen	McArthur	York
Edith Rogers	McKee	Youngstown
Edmonton Christian High	McKernan	
Edmonton Christian Northeast	McNally	
Edmonton Christian West	Meadowlark	

Level 1 (2025–2026) (continued)

Ekota Elder Dr. Francis Whiskeyjack Elizabeth Finch Elmwood Esther Starkman Forest Heights George P. Nicholson Glengarry Glenora Gold Bar Grace Martin Greenfield Greenview	Meadowlark Christian Menisa Meyokumin Meyonohk Michael Phair Mill Creek Millwoods Christian Minchau Mount Pleasant Old Scona Ormsby Ottewell Parkallen	
---	--	--

Level 2 (2025–2026)

A. Blair McPherson Alex Janvier Allendale Balwin Baturyn Bessie Nichols Caernarvon Centennial Centre High* Constable Daniel Woodall Crestwood Daly Grove* Delton* Dr. Anne Anderson Dr. Donald Massey Duggan* Ellerslie Evansdale* Florence Hallock Fraser* Garneau* Garth Worthington Grandview Heights Hilwie Hamdon Inglewood* Jackson Heights Jasper Place Joey Moss John A. McDougall* John D. Bracco John Barnett Johnny Bright*	Julia Kiniski Kim Hung Lago Lindo LaPerle Lendrum* Lorelei M.E. LaZerte Major General Griesbach Malcolm Tweddle McLeod Mee-Yah-Noh* Michael A. Kostek* Michael Strembitsky Nellie Carlson Northmount* Norwood* Overlanders Patricia Heights Pollard Meadows Queen Elizabeth Roberta MacAdams Ross Sheppard Soraya Hafez Thelma Chalifoux Velma E. Baker Weinlos Windsor Park* Winterburn
---	---

Level 3 (2025–2026)

David Thomas King Donald R. Getty* Dr. Lila Fahlman Dr. Margaret Ann-Armour George H. Luck*	Jan Reimer Lillian Osborne Riverbend* Shauna May Seneca Svend Hansen
---	--

**indicates new for 2025–2026*

Schools with Closed Boundaries 2025–2026

Alex Janvier	Johnny Bright*
Balwin*	Julia Kiniski
Baturyn	Kim Hung
Bessie Nichols	Lago Lindo
Caernarvon (Regular Program)	LaPerle
Centennial	Lendrum*
Centre High*	Lillian Osborne
Constable Daniel Woodall	Lorelei
Daly Grove*	Malcolm Tweddle (Regular Program)
David Thomas King	Mee-Yah-Noh*
Delton*	Michael Strembitsky
Dr. Lila Fahlman	Nellie Carlson
Dr. Margaret-Ann Armour	Northmount (Regular Program)*
Donald R. Getty	Norwood*
Duggan*	Overlanders
Ellerslie	Patricia Heights
Evansdale*	Pollard Meadows (Regular Program)
Florence Hallock	Riverbend
Fraser*	Roberta MacAdams
Garneau*	Ross Sheppard
Garth Worthington	Shauna May Seneca
George H. Luck	Svend Hansen
Hilwie Hamdon	Velma E. Baker
Inglewood*	Weinlos
Jackson Heights	Winterburn
Jan Reimer	
Jasper Place	
Joey Moss	
John A McDougall*	
John Barnett	
John D. Bracco	

**indicates new for 2025–2026*

Date	November 25, 2025
To	Board of Trustees
From	Ron Thompson, Superintendent of Schools
Subject	Student Transportation Update
Originator	Cliff Richard, Chief Infrastructure and Technology Officer
Resource Staff	Alison Cheesbrough, Geoff Holmes, Haydn Sanchez Avery, Christopher Wright
Reference	Student Transportation Regulation

ISSUE

In recent years, Administration has provided the Board of Trustees with a mid-year update on various issues impacting transportation services such as: industry challenges, ridership changes, and initiatives to improve services. As an update was not provided for the 2024–2025 school year, Administration is currently providing an update on initiatives undertaken to improve service delivery for Division families since September 2024.

KEY POINTS

- Student Transportation provides daily transportation service to nearly 18,000 students on yellow buses.
- Since 2020, yellow bus ridership has continued to outpace overall Division enrolment growth (22 per cent versus 18 per cent).
- Student Transportation currently designs and manages around 850 yellow bus routes, which is approximately the same number of routes that were on the road prior to the COVID-19 pandemic. This means the Division accommodates 22 per cent more students on approximately the same number of bus routes as the 2019–2020 school year.
- The driver shortage that occurred between 2020 and 2024 began to resolve at the beginning of the 2024–2025 school year when routes were fully staffed. As carriers became fully staffed, they indicated they were able to accommodate new work and were able to add routes to address overloads and longer ride times.
- Since September 2024, 64 new routes have been added to the system. Although the system has grown, routes are fully staffed and Division families are experiencing fewer delays.
- The Division issued a Request for Proposal (RFP) for a new yellow bus contract in spring 2025, with new contracts coming into effect in August 2025. Through this process, the Division added one new carrier to the existing four carriers, helping to increase the overall market capacity for yellow bus routes.
- The Edmonton Transit ARC card program has been fully implemented as of September 2024 providing families and schools with a number of benefits, such as the ability to recover a bus pass if the student's ARC card is lost.
- In September 2026, Student Transportation will implement the new provincial eligibility boundaries of 1.6 kilometres for students in Grade 6 or lower, as referenced in the Student Transportation Regulation.

This change will impact approximately 1,500 families. Student Transportation aims to accommodate as many of these riders as possible through conditional ridership and will communicate with affected families.

BACKGROUND

Edmonton Public Schools provides daily transportation service to nearly 18,000 students on yellow buses. Student Transportation provides oversight, guidance and support to carriers, parents and schools on issues related to Division student transportation services.

Peak ridership on Edmonton Public yellow buses in the 2023–2024 school year was approximately 16,200 riders, and has grown by a further 9.3 per cent (1,500 riders) as of November 2025. For several years, ridership on yellow buses has outpaced Division growth, and this trend is expected to continue as available school space is increasingly distant from where students reside.

Between 2020 and 2024, the Division experienced the effects of an industry-wide driver shortage which began to resolve for the 2024–2025 school year when routes were fully staffed and carriers had sufficient spare drivers to cover driver absences. Contract carriers have worked hard to recruit and retain more drivers and the increase in service reliability results in a reduced burden on students, parents and school staff. In addition, carrier staff are able to be more proactive about day-to-day issues due to increased capacity through sufficient driver staffing. Student Transportation continues to support carriers by providing initiatives such as professional development and appreciation events intended to improve driver engagement and retention. A new yellow bus contract came into effect as of August 2025. This contract adds one new carrier to the existing four carriers and provides additional capacity to serve Division students.

CURRENT SITUATION

Since the beginning of the 2024–2025 school year, carriers have indicated all routes are staffed with permanent drivers, with adequate spare driver capacity to cover driver absences. As a result, during September 2024–2025, the Division saw a significant decrease (31 per cent) in the number of late buses observed in comparison to the same time period in 2023. The average delay during the time period was also 31 per cent shorter than the previous year (29 minutes versus 42 minutes).

September 2025 saw an increase in yellow bus delays reported, but the average delay remained constant at under 30 minutes. The total number of delays reported under 30 minutes made up over 70 per cent of all delays in September 2025, which was consistent with September 2024. The delays the Division experienced during September 2025 were generally related to an increase in traffic congestion and construction zones. During September, Student Transportation adjusted times on approximately 40 per cent of routes which resulted in greater on-time service. By the end of September, approximately 1 per cent of overall routes had reported delays.

In November 2024, the Division had approximately 17,700 riders. This was an increase of 1,500 (9.3 per cent) in comparison to 2023–2024. Ridership numbers for November 2025 are similar to last year at approximately 17,700 riders. Since 2019, yellow bus ridership has grown by approximately 22 per cent, outpacing overall

Division growth of approximately 18 per cent. A key reason for this is due to increasing numbers of students requiring transportation services as the city grows and programming is geographically distant.

Student Transportation currently designs and manages around 850 yellow bus routes, which is approximately the same number of routes that were on the road prior to the COVID-19 pandemic. However, those routes are transporting 22 per cent more riders than in the spring of 2020 while maintaining a similar average ride time (28 versus 26 minutes). Student Transportation has added 64 routes to our system since September 2024. These additional routes primarily serve new Division Centre classes and address long rides and high bus loads.

Currently, approximately 93 per cent of one-way ride times are less than 60 minutes which has remained constant since November 2023. The longest rides continue to be experienced by students in new and developing communities. A more detailed summary of ride times is contained in Table 1.

Table 1: Summary of Ride Times, November 2023 to November 2025

	One-Way Ride (Minutes)					
	November 2023		November 2024		November 2025	
Program Type	Average	Maximum	Average	Maximum	Average	Maximum
Regular	17.3	90.0	17.6	100.0	18.6	102.0
Division Centre	34.6	110.0	35.5	105.0	35.8	105.0
Pre-Kindergarten	34.1	89.0	35.6	92.0	34.3	92.0
Alternative	33.6	95.0	34.3	95.0	36.6	105.0
Conditional (All Programs)	29.3	92.0	29.7	95.0	31.0	105.0
Overall	27.0	110.0	27.0	105.0	28.0	105.0

For a number of years Student Transportation has worked to create and maintain an efficient transportation system that provides a sustainable level of service. Although current overall ridership is similar to November 2024, the system is experiencing strain due to the continued growth in development in some areas of the city. As the city continues to grow, there will be a need for additional busing resources to offset increased distances to available school space to maintain current ride times.

In the upcoming year, Student Transportation will continue to be responsive to the needs of Division students:

- Student Transportation continues to collaborate with our contract carriers to identify strategies that will result in building market capacity to meet future demand.

- Student Transportation will continue to develop and deliver professional learning opportunities for bus drivers and carrier staff to enhance the quality of bus service and improve driver retention.
- The provincial transportation eligibility guidelines for students in Grade 6 and younger will change from 1 kilometre to 1.6 kilometres for the 2026–2027 school year. This will impact approximately 1,500 students currently receiving transportation services across the Division. Student Transportation aims to accommodate as many of these riders as possible through conditional ridership and will communicate with affected families.
- As of November 2024, Edmonton Transit ARC cards have been fully implemented across the Division. Student Transportation continues to provide support to schools as staff and students build experience with the new system and offer system enhancements as they are made available by the City of Edmonton.

HSA:ks

Date	November 25, 2025
To	Board of Trustees
From	Caucus Committee
Subject	Caucus Committee Report
Originator	Kelsey Duebel, Director Board and Superintendent Relations
Reference	Trustees' Handbook - Section 5.4: Caucus Committee

ISSUE

In accordance with Section 5.4 of the Trustees' Handbook, certain types of matters are dealt with by the Caucus Committee through in camera sessions.

CURRENT SITUATION

The following recommendations were approved by the Caucus Committee:

Meeting date	Matter	Motion/Decision
June 10, 2025	Review of Trustee Honourariums #15422	That the Trustee honourariums not be tied to any Cost of Living Allowance.
June 10, 2025	Trustees' Handbook Updates #15423	That Chapter 6 of the Trustees' Handbook be revised as amended. That Chapter 7 of the Trustees' Handbook be revised as presented.
June 10, 2025	Legal Matter #15434	Legal matter #15434 was approved in accordance with the respective recommendation discussed at the Caucus Committee meeting on June 10, 2025.

Meeting date	Matter	Motion/Decision
June 10, 2025	Review of School Names and Naming of Schools Policy Development #15421	<p>Whereas the Board of Trustees passed a motion on September 7, 2021 'That the Board commit to creating a renaming policy, a review of all school names and renaming schools where appropriate. A special committee made up of students, parents, staff, community members, two Trustees and individuals involved in anti-racism work be formed to propose a process for school renaming and a process for a Division-wide review of all Edmonton Public Schools.'</p> <p>That the Caucus Committee directs Administration, in consultation with the PRC, to develop and bring forward a recommendation report for consideration by the Board of Trustees at the June 24, 2025 public Board meeting that outlines that all work related to the September 7, 2021 motion is complete and that no further action is required. Further, the report must outline how each aspect of the 2021 motion was addressed including that the Board of Trustees:</p> <ol style="list-style-type: none"> 1. Thoroughly explored creating a renaming policy and that such a policy is not required 2. Reviewed all school names 3. Renamed schools where appropriate 4. Created and completed work of a special committee made up of students, parents, staff, community members, two Trustees and individuals involved in anti-racism work for the purpose of proposing a process for school renaming and a process for a Division-wide review of all Edmonton Public Schools.
June 10, 2025	Exempt Staff Salary Adjustment #15432	That a wage adjustment for exempt staff of 3.00 per cent or \$1.25, whichever is greater, be approved effective September 1, 2025.
August 28, 2025	Labour/ Employment matter #15454	Labour/Employment matter #15454 was approved in accordance with the respective recommendation discussed at the Caucus Committee meeting on August 28, 2025.
August 28, 2025	Labour/ Employment matter #15455	Labour/Employment matter #15455 was approved in accordance with the respective recommendation discussed at the Caucus Committee meeting on August 28, 2025.

Meeting date	Matter	Motion/Decision
September 9, 2025	Land matter #15442	Land matter #15442 was approved in accordance with the respective recommendation discussed at the Caucus Committee meeting on September 9, 2025.
September 9, 2025	Proposed Trustees' Handbook Updates #15450	That Chapter 3 of the Trustees' Handbook be revised as presented. That 2.3 Union and Staff Groups be revised as presented.
September 9, 2025	Public Posting of Board Correspondence #15458	That the following be approved to be added as section 15.1.9 to the Trustee Handbook with the heading "Correspondence: Board Letters": Letters approved to be sent by the Board of Trustees at a public board meeting will be posted to epsb.ca within two business days of sending. All letters posted to epsb.ca will remain posted for the term of the Board plus one year. All other letters sent by the Board of Trustees or Board Chair are to be filed for internal Trustee reference unless specifically approved for public posting through the passing of a motion by the Caucus Committee.
September 9, 2025	Strategy matter #20250909-01	Strategy matter #20250909-01 was approved in accordance with the respective recommendation discussed at the Caucus Committee meeting on September 9, 2025.
October 14, 2025	Proposed Updates to Trustees' Handbook #15496	That Sections 2.3, 6.1.1, and 9.1 of the Trustees' Handbook be revised as presented. Further, that only Board Chair expenses not already disclosed publicly will be brought forward as a Board Chair discretionary report and amended in the Trustees' Handbook in Section 11.5.
October 14, 2025	Labour/Employment matter #15463	Labour/Employment matter #15463 was approved in accordance with the respective recommendation discussed at the Caucus Committee meeting on October 14, 2025.

KD: ca