



Public Board Meeting

Wednesday, November 22, 2023,

6:30-8:30 p.m.

SHS – 315 86 Ave SE

WiFi: FFCA MyDevice, No Pswd

Invited Participants: All Directors, Central Office Executive Team

Invited Attendees: All interested FFCA stakeholders

AGENDA

CALL TO ORDER: 6:30 p.m.

LAND ACKNOWLEDGEMENT

We would like to begin by recognizing the traditional territories on which we are gathered today. FFCA would like to acknowledge and thank the diverse Indigenous peoples whose footsteps have marked this territory for centuries, such as the Blackfoot Confederacy, the Tsuut’ina, the Stony Nakoda Nations, and the Métis Nation of Alberta, Districts 5 & 6.

- 1. Review of Meeting Agenda Chair Wilson
- 2. Approval of Consent Agenda Chair Wilson
 - Public Board Meeting Minutes of October 4, 2023 – attached;

DRAFT

Consent Agenda MOTION

2023-11-22-1CA I move that the Consent Agenda for November 22, 2023, be approved by the Board as presented above.

MOVED by Director _____ and seconded by Director _____.

- 3. SHS Campus presentation/report Campus Admin
- 4. Superintendent’s Report CEO Nippard
- 5. Information Items Chair Wilson
 - 5.1. Standing Item: Administrative Procedures Update CEO Nippard
 - 5.2. Standing Item: Strategic/Education Plan Update..... CEO Nippard
 - 5.3. Standing Item: High School Update CEO Nippard
- 6. Discussion Items..... Chair Wilson
 - 6.1. Annual Education Results Report (AERR) - attached..... CI Kool

AERR MOTION

2023-11-22-1RA I move that the Board approve the 2022-2023 Annual Education Results Report as presented.

MOVED by Director _____ and seconded by Director _____

DRAFT

- 7. Committee/Rep Reports Chair Wilson
 - 7.1. Executive Committee..... Chair Wilson
 - 7.2. Governance Committee Director Lakhani
 - 7.2.1. Policies and Appendices for Third Reading

Approval of Policies and Appendices for Third Reading MOTION

2023-11-22-2RA I move that the Board approve the following Policies and Appendices for Third Reading as presented.

Policy 3 – Role of the Director THIRD READING

Policy 3 Appendix: Services, Materials, and Equipment Provided to Directors

Policy 7 – Charter Board Operations THIRD READING

Policy 7 Appendix A: Committee Report Template

DRAFT

Policy 7 Appendix B: Ranked Secret Ballot Process
Policy 8 – Charter Board Committees and Representatives THIRD READING
Policy 8 Appendix: Committee/Representative Report Template
Policy 10 – Policymaking THIRD READING
Policy 11 – Charter Board Delegation of Authority THIRD READING
Policy 13 – Appeals and Hearings Regarding Student Matters THIRD READING
MOVED by Director _____ and seconded by Director _____

7.2.2. AGM Agenda - attached

AGM Agenda MOTION
2023-11-22-3RA I MOVE that the Board approve the 2024 Annual General Meeting Agenda as presented.
MOVED by Director _____ and seconded by Director _____.

DRAFT

7.2.3. School Calendar 2024-25 – attached

School Calendar 2024-25 - Approval MOTION
2023-11-22-4RA I MOVE that the Board approve the 2024-25 Calendars, as presented.
MOVED by Director _____ and seconded by Director _____.

DRAFT

7.2.4. School Calendar 2025-26 – attached

School Calendar 2025-26 – Approval in principle MOTION
2023-11-22-5RA I MOVE that the Board approve, in principle, the 2025-26 Calendars, as presented.
MOVED by Director _____ and seconded by Director _____.

DRAFT

7.3. Audit Committee Director Qureshi

7.3.1. Audited Financial Statements - attached

Audited Financial Statements MOTION
2023-11-22-6RA I MOVE that the 2022-2023 Audited Financial Statements be approved as presented and that the information be shared with stakeholders at the Annual General Meeting and submitted to Alberta Education.
MOVED by Director _____ and seconded by Director _____

DRAFT

7.3.2. Appointment of Auditors

Appointment of Auditors MOTION
2023-11-22-7RA I MOVE that the Board recommend that the Society approve the recommendation that Grant Thornton LLP, Chartered Accountants, be appointed as Auditors for the 2023-24 school year.
MOVED by Director _____ and seconded by Director _____

DRAFT

- 7.4. TAAPCS Rep Report Co-Vice Chair Hill
- 8. Director Highlights Chair Wilson
- 9. Open to Gallery Chair Wilson
- 10. Chairperson’s Remarks Chair Wilson

ADJOURNMENT: by 9:00 p.m.

NEXT MEETING: AGM, January 24, 2024 at Central Office, 110 – 7000 Railway St SE;

FUTURE AGENDA ITEMS: Superintendent and Board Performance Review, Election Results, New Director Onboarding, Q1 Report;



Public Board Meeting

Wednesday, October 4, 2023,

6:30-8:30 p.m.

SWE – 898 Sylvester Cres SW

Board of Directors: Chair Jeff Wilson, Co-vice chair Jenny Hill, Co-vice chair Charles Ifechi, Director Ketan Lakhani, Director Jenn Widney, Director Amanda Fisher, Director Sam Jin

Central Office: CEO Roger Nippard, CFO Jhamily Estrada, Coordinator of Instruction Denise Budgen, Coordinator of Instruction Justin Kool, Coordinator of Inclusion Krystal Abrahamowicz, Corporate Secretary Sabrina Grover, Executive Assistant Phoebe Greentree

SWE Attendees/participants: Lorie - Principal Educator, Pauline – Associate Principal, Sara – teacher, Sandy – teacher, Ariane – teacher, Trista – SWE campus council, Roman – SWE campus council, Matvey P. – SWE student, Zoey V. – SWE student

Audience: Katie (NHS), Crystal (NHS), Taira (NHS), Tanya, Julia, Corey, Andrey, George, Arne, Sukhwinder, Dami, Seyi, Genevieve

AGENDA

CALL TO ORDER: 6:30 p.m.

LAND ACKNOWLEDGEMENT (Matvey P. - SWE Student Presenter)

1. Review of Meeting Agenda
2. Approval of Consent Agenda
 - Public Board Meeting Minutes of June 21, 2023

Consent Agenda MOTION

2023-10-04-1CA MOVED by Vice-Chair Hill and seconded by Director Lakhani that the Consent Agenda for October 4, 2023, be approved by the Board as presented.
CARRIED.

3. “Have Courage and Live your Adventure” (Zoey V. - SWE Student Presenter)
 - “Have Courage and Live Your Adventure” is the theme which helps coordinate character and wellness learning
 - Theme was shared on organizational day and then connected to character and wellness learning- this year will be an adventure and draw the community together
 - The C&W committee took the inspiration of courage and adventure and looked for
 - The outcomes to be developed
 - Matched with FFCA character outcomes and AB wellness outcomes
 - Mapped out the course of the year
 - Identified critical questions for students to experience
 - Could be an academic adventure or a courage-based adventure
 - Welcome back BBQ, words of inspiration, make a first-day friend
 - Coaching - finding the courage to ask for help – teacher leaders are supporting students in this work
4. Superintendent’s Report
 - Kurtis Leinweber is on leave (Fall 2023)
 - Activities Update:
 - Welcome Back breakfast in September was focused on inclusion, very successful
 - Board Crawl for South Campuses in September – Board and Senior Admin visited 4 campuses and met with students and teachers

- FFCA Society Update:
 - Last year (2022-23 school year), we underwent a complete legal review of the Society's Bylaws and policies. The Bylaws are now approved and official. Policies are still going through the three readings and have been posted for society's feedback.
 - FFCA Charter: FFCA is in the 12th year of a 15-year Charter. FFCA and Connect were the first to receive a 15-year charter renewal; in year 12, the Minister of Education conducts an evaluation to determine charter renewal. Sr Admin has had two meetings with the Ministry, and an external review will be done November 22 to 24 – this will include a visit to all three campus levels and interviews with staff and students. We have 28 days to complete a self-evaluation, which is due a couple of weeks before the review. The review will likely be complete by February; we are hoping for a continuous charter (which would negate the external review process in the future).
 - Audit is underway with new auditors (Grant Thornton)
- Student Update:
 - Enrollment is up by 16 students this year compared to last year
 - Student Information System (SIS) was replaced this year – fairly steep learning curve for implementation of the new system, and there were some technical issues over the last few months, including coordination with the Provincial system. The harmonization and uploading of student enrollment data to the Province was completed by September 30.
 - Increased inclusion funding has resulted in greater ability to hire inclusion coordinators and staff across campuses.
 - We have a NHS Student who has been selected for the Minister's Student Advisory Group.
- ASC Meeting - Sep 11; Board attended first ASC meeting of the year for better coordination between the two groups.
- Transportation continues to be problematic this year - shortage of bus drivers (global problem). Met with contractors in August, and we are off to a better start; however, if a driver is sick or unavailable, there is no replacement.

5. Information Items

5.1. Standing Item: Administrative Procedures Update

5.1.1. AP-A-203.1 Common HSC Culture and Programming

- Looking to achieve a “one campus” experience across both high school campuses and ensure that the experience and the focus is the same no matter where you go. Consistent programming, consistent staffing formula.

5.1.2. AP-H-103.1 Human Sexuality Education

- The new curriculum was approved last year by the Province for K to 3, AP reflects this update.

5.1.3. AP-H-105.1 English as an Additional Language

- Updated language/title to reflect new terminology

5.2. Standing Item: Strategic/Education Plan Update

- Strategic Plan:
 - Last year, engaged Dave McElhanney (ICD), a former FFCA Director, who has expertise in strategic planning. Worked with him last year at the system level. Identified a few themes, including having a more global experience with students and staff and the implications of technology on learning, organizational effectiveness and curriculum
 - FFCA will develop two white papers on those topics, have engaged an advanced academic lens/partner as well through MRU
 - Strategic plan will also include the charter permanency
- Education Plan
 - Annual Education Plan meeting with the Ministry - we are in year 3 of a 3-year plan; when we gather all the results of last year, what are the impacts. Positive meeting
 - FFCA has met all provincial requirements

5.3. Standing Item: High School Update

- SHS:
 - Renovation work for SHS was complete as of August 2023. Building has been restored for the 2023-24 year. Whole team effort in getting the campus organised and ready. Cost estimate was prepared without overtime, which initially meant a shortfall of \$800k; however, the Province has covered the overrun. Total cost was \$5.6M
 - On Nov 24, Minister Nicolaides will come to SHS to do a formal opening ceremony
- NHS:
 - Still on schedule for NHS substantial completion on Dec 7
 - Working with the city and contractor on amending parking situation at NHS
 - Viewglass, solar and climbing wall is groundbreaking in terms of a school development in Alberta and was recently recognized in [AWARD Design Magazine](#)
 - Had asked the Board of Directors for \$1.8M from FFCA reserves – funding plus a cost contingency in the 2022-23 year. Motions to allocate those funds:

NHS Equipment and Technology Funding MOTION

2023-10-04-1RA MOVED by Vice-Chair Hill and seconded by Director Fisher that the Board allocates \$690k to fund equipment and technology for the multidisciplinary performance centre at the North High School. CARRIED.

NHS Climbing Wall Funding MOTION

2023-10-04-2RA MOVED by Vice-Chair Hill and seconded by Director Lakhani that the Board allocates \$310k plus a \$355k contingency to fund the climbing wall at the North High School. CARRIED.

6. Discussion Items

6.1. Q4 Financial Report

- FFCA will have a surplus as of Q4

Q4 Estimated Financial Report MOTION

2023-10-04-3RA MOVED by Director Fisher and seconded by Vice-Chair Hill that the Board receives for information the FFCA Fourth Quarter Estimated Financial Report, as presented. CARRIED.

7. Committee/Rep Reports

7.1. Executive Committee

- No decisions taken.

7.2. Governance Committee

- Met on Sep 27. Focused on the professional development training for Board members and developing a gap/skills assessment for the Board of Directors.
- At the June Public Board meeting, policies were presented for first reading and are now presented for second reading. No feedback has been received in the interim.

7.2.1. Policies and Appendices for Second Reading

Approval of Policies and Appendices for Second Reading MOTION

2023-10-04-4RA MOVED by Director Lakhani and seconded by Co-vice chair Ifechi that the Board approve the following Policies and Appendices for Second Reading as presented.

Policy 3 – Role of the Director SECOND READING

Policy 3 Appendix: Services, Materials, and Equipment Provided to Directors

Policy 7 – Charter Board Operations SECOND READING

Policy 7 Appendix A: Committee Report Template

Policy 7 Appendix B: Ranked Secret Ballot Process

Policy 8 – Charter Board Committees and Representatives SECOND READING
Policy 8 Appendix: Committee/Representative Report Template
Policy 10 – Policy Making SECOND READING
Policy 11 – Charter Board Delegation of Authority SECOND READING
Policy 13 – Appeals and Hearings Regarding Student Matters SECOND READING
CARRIED.

7.2.2. Election Process

7.2.3. Election Appointments: for each election, Returning Officers must be appointed. They may not be directors or candidates. The Returning Officers will count all ballots, if required, and declare candidates elected whose names appear on the greatest number of ballots.

Chief Returning Officer / Assistant Returning Officer Appointments MOTION **2023-10-04-5RA** MOVED by Director Lakhani and seconded by Co-vice chair Ifechi that the Board appoint Roger Nippard as Chief Returning Officer and Jhamily Estrada as Assistant Returning Officer. The Chief Returning Officer may delegate election support duties to one or more other FFCA employees as necessary. CARRIED.

7.3. Audit Committee: met on Sep 26, and recommended that the board approve Q4 financials; Audit committee was satisfied with the Audit plan.

7.4. TAAPCS Rep Report: no new business raised at TAAPCS. TAAPCS has approved its budget for the year. FFCA continues to be the largest public charter school member of TAAPCS.

8. Director Highlights

- Directors shared their highlights and recent Board experiences.

ADJOURNED 8:15 p.m.

NEXT MEETING: November 22, 2023 at SHS Campus

FUTURE AGENDA ITEMS: Appointment of Auditors, Policy 3rd readings, Superintendent and Board Performance Review, Annual Education Results;



Providing excellence in student achievement and character development through distinctive teaching and learning.

2022-23

ANNUAL EDUCATION RESULTS REPORT



www.ffca-calgary.com

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FFCA provides a safe and caring environment where academic excellence, character development, parental involvement, and staff leadership are valued and fostered.

Accountability Statement

FFCA has been an important part of the public charter education system for over 25 years. We are proud of the long history of results and service our staff, students and families have contributed to in our communities. The Accountability Statement, signed by the Board Chairperson and the Superintendent, is FFCA's commitment to continue to meet or exceed Alberta's Assurance Measures, stated as follows:

The Annual Education Results Report for Foundations for the Future Charter Academy for the 2022-23 school year was prepared under the direction of the Board of Directors in accordance with the responsibilities under the *Education Act* and *Fiscal Planning and Transparency Act*. The Board is committed to using the results in this report, to the best of its abilities, to improve outcomes for students and to ensure that all students attending Foundations for the Future Charter Academy can acquire the knowledge, skills, and attitudes they need to be successful and contributing members of society. The Board approved this Annual Education Results Report for the 2022-23 school year on November 22, 2023.



Jeff Wilson,
FFCA Board Chairperson

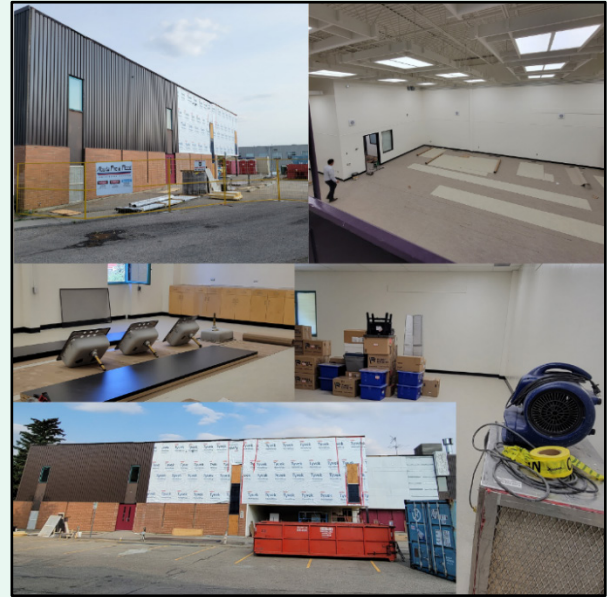


Roger Nippard,
FFCA Superintendent / CEO



2022-23 Highlights

The 2022-23 school year began with our South High School in a temporary location. We were unsure where they would go for the following year due to the extensive fire and smoke damage at the Dr. Norman Bethune (DNB) campus. Mount Royal University (MRU) graciously revised its student calendar and allowed us to return to the space we had used at the end of 2021-22 for the 2022-23 school year. However, with MRU's enrollment increasing annually and some major renovation projects planned, they let us know early in 2022-23 that they would be unable to accommodate our 500-student high school after our one-year term. We went back to the drawing board with Alberta Education, and in February 2023, our Board announced a plan to return to DNB in August 2023. By April, with the collaboration of the Calgary Board of Education, Alberta Education, and the restoration company, we had finalized a plan to complete an 11-month restoration project in just four months. This timeframe required a lot of staffing and didn't allow for any delays during a time when labour and supply shortages are commonplace! We were excited to open the doors at DNB for the first day of classes on August 29, 2023. This was just another hurdle to add to the list from the last 27 years!!



With the first full year of Specialized Learning Support (SLS) funding and the new classroom complexity grant, 2022-23 was a year of learning and evaluating for FFCa staff. While we have always provided supports to our students to some extent, we were never able to fully meet their needs. With the addition of an Inclusion Team in 2022-23, there's a dynamic plan in place to do just that. Teachers and the Inclusion Team worked tirelessly to assess the learning support gaps, and FFCa has engaged in system-wide PD as well as campus, grade-level, and course-specific learning to build a support network for all students across the eight campuses.



This past year, the FFCa Board of Directors and administrative team reviewed the Bylaws and Policies, including a legal consultation, to ensure their alignment with best practices and relevancy. The Bylaws were approved by the Society at the AGM in December of 2022 and accepted and filed by the Societies registrar in June of 2023. The outcome of the review saw one new Policy created, five Policies with substantive changes going through three readings, three Policies with no changes, and 10 Policies with non-substantive changes.

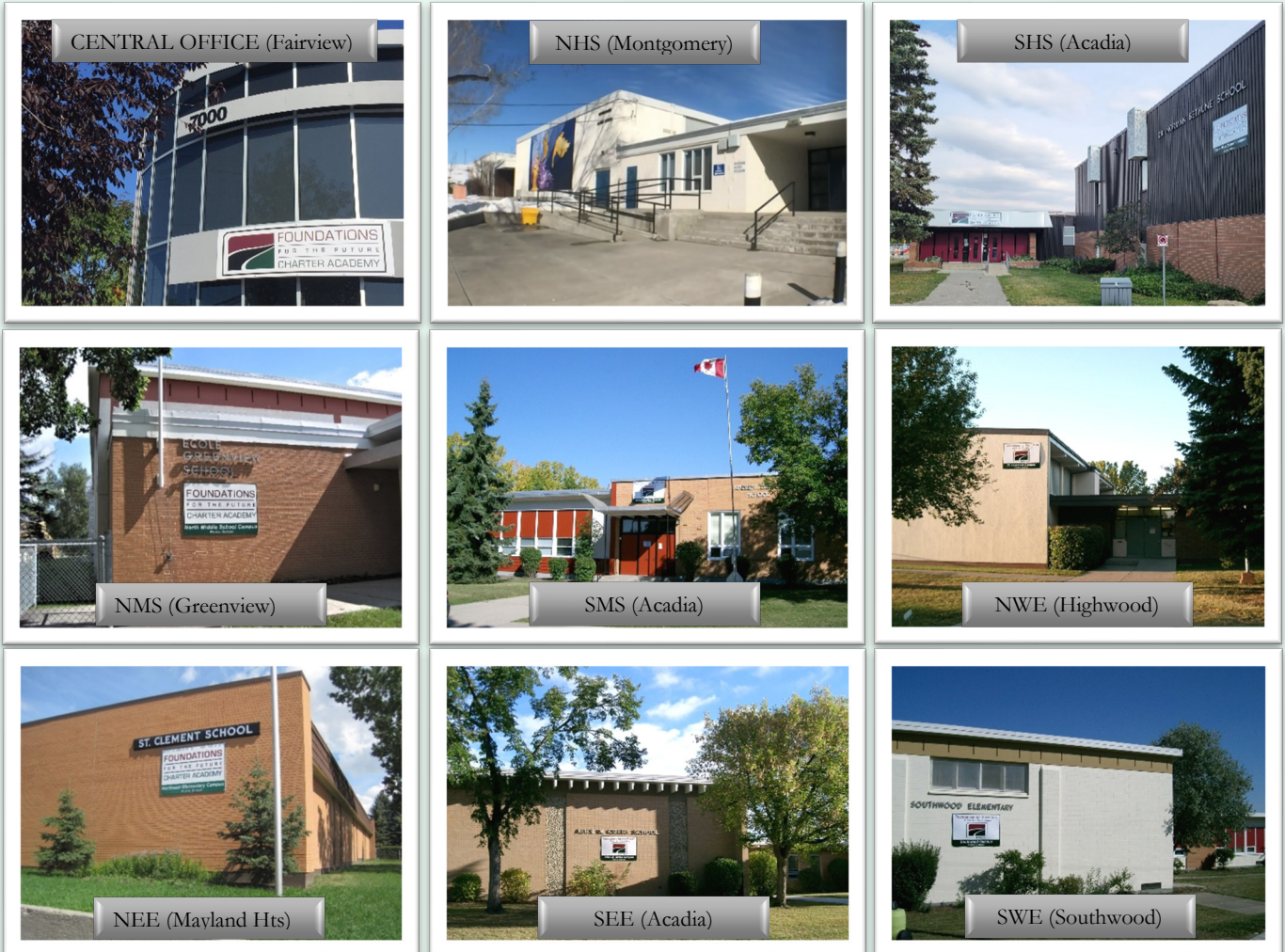
Students and staff have been watching with anticipation as our North High School (NHS) campus in Montgomery nears completion. Some of the unique features included in the build are electrochromic Viewglass, a solar PV system, a climbing wall in the entryway and triple-height tiered seating in the foyer. AWARD Magazine recognized NHS as a cutting-edge facility in its [September issue](#). Substantial completion is expected in December

2023, and we plan to have students begin their second semester in the new space on February 1, 2024.

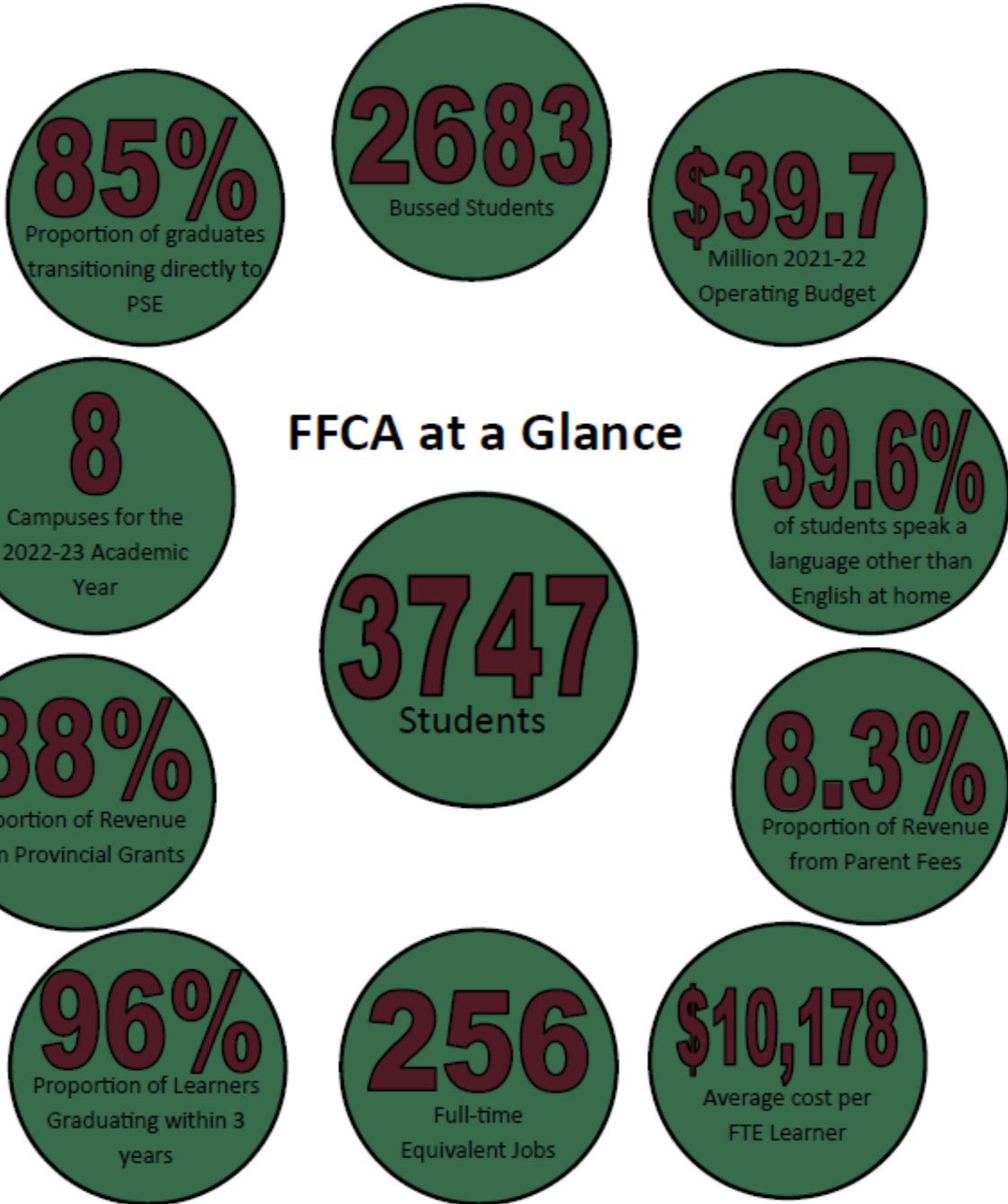
We are very pleased with the overall results achieved. The results presented in this report highlight areas of continued success and growth, as well as opportunities for improvement as we work to build on our learnings from the last few

years. Our teachers, administrators and support staff went above and beyond, as per FFCA tradition, to meet the needs of our students and families.

We would like to acknowledge that FFCA's success is the product of a caring community working collaboratively towards a common goal of student success in academics and character development. We want to acknowledge the efforts of our founders who established a vision and the many directors, administrators, teachers, support staff, parents, and students who have worked to achieve that vision for over a quarter century. The successes of FFCA today are built upon the efforts, successes and many lessons learned by those who have served before us. We look forward to an accomplished future.



Core Demographics



Alberta Education Assurance Measures Summary

Although we have moved the impact of Covid-19 further into our rear review mirror, there are still several evaluation indicators that are unavailable. Our results on the core Alberta Assurance measures for which data is complete highlight our overall level of success. They reflect our unwavering commitment to educational excellence and continuous improvement. The fact that FFCA has consistently outperformed provincial averages in all areas of provincial testing is a testament to our dedication and passion for providing the best possible education to our students. On nine of the ten measures for which we have accurate and complete evaluative data, FFCA maintained its performance at the top achievement level of ‘very high’ with overall evaluations at the top level of ‘excellent,’ while we saw a decline in the areas of the Learning Supports category. As we further develop our Inclusion program, we are confident these numbers will start moving upward. Nevertheless, our overall performance in 2022-23 was excellent.

Assurance Domain	Measure	FFCA Charter School Society			Alberta			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3-Yr Average	Current Result	Prev Year Result	Prev 3-Yr Average	Achievement	Improvement	Overall
Student Growth & Achievement	Student Learning Engagement	86.6	88.0	88.0	84.4	85.1	85.1	n/a	Maintained	n/a
	Citizenship	87.0	88.0	87.7	80.3	81.4	82.3	Very High	Maintained	Excellent
	3-yr High School Completion	97.3	97.3	96.3	80.7	83.2	82.3	Very High	Maintained	Excellent
	5-yr High School Completion	96.8	97.4	96.4	88.6	87.1	86.2	Very High	Maintained	Excellent
	3-yr High School Completion for FNMI Students	n/a	n/a	n/a	57.0	59.5	59.1	n/a	n/a	n/a
	5-yr High School Completion for FNMI Students	*	n/a	n/a	71.3	68.0	67.0	*	n/a	n/a
	3-yr High School Completion for EAL Students	95.2	99.4	97.7	72.8	78.5	77.1	Very High	Maintained	Excellent
	5-yr High School Completion for EAL Students	97.8	100.0	99.1	88.7	86.1	86.0	Very High	Maintained	Excellent
	PAT: Acceptable	93.0	88.2	n/a	63.3	64.3	n/a	Very High	n/a	n/a
	PAT: Excellence	42.5	41.3	n/a	16.0	17.7	n/a	Very High	n/a	n/a
	Diploma: Acceptable	90.2	88.6	n/a	80.3	75.2	n/a	Very High	n/a	n/a
Diploma: Excellence	43.8	33.5	n/a	21.2	18.2	n/a	Very High	n/a	n/a	
Teaching & Leading	Education Quality	91.5	92.7	92.5	88.1	89.0	89.7	Very High	Maintained	Excellent
Learning Supports	Welcoming, Caring, Respectful and Safe Learning Environments (WCRSLE)	88.7	90.1	90.1	84.7	86.1	86.1	n/a	Maintained	n/a
	Access to Support and Services	80.7	82.9	82.9	80.6	81.6	81.6	n/a	Declined	n/a
Governance	Parental Involvement	86.3	87.6	87.2	79.1	78.8	80.3	Very High	Maintained	Excellent

Notes:

1. Participation in the 2019/20 to 2021/22 Diploma Exams was impacted by the Covid-19 pandemic. In the absence of Diploma Exams, the achievement level of diploma courses was determined solely by school-awarded marks.
2. Security breaches occurred over the last few days of the 2021/22 PAT administration window. Students most likely impacted by these security breaches have been excluded from the provincial cohort. All students have been included in school reporting.
3. Caution should be used when interpreting high school completion rate results over time.
4. Participation in the Provincial Achievement Tests and Diploma Exams was impacted by the fires in 2018/19 and the Covid-19 pandemic from 2019/20 to 2021/22. School years 2019/20, 2020/21 and 2021/22 are not included in the rolling 3-year average. Caution should be used when interpreting trends over time.

*Data values have been suppressed where the number of students is fewer than 6.

FFCA: Providing a safe and caring environment where academic excellence, character development, parental involvement, and staff leadership are valued and fostered.

Student Growth & Achievement

Students progress in their learning, relative to provincial learning outcomes and consistent with their needs, interests and aspirations and demonstrate citizenship, engage intellectually and grow continuously as learners.

Charter Goal

Students will develop essential understandings of character that will help them think critically, care deeply and act ethically.

Outcome 1

FFCA students develop their character and leadership capacity through an intentional, integrated, and distinctive approach to character and leadership education that has evolved to help students to develop the foundational competencies needed now and in the future locally and globally.

Provincial Measures	Results (in percentages)				
	2019	2020	2021	2022	2023
Overall teacher, parent and student agreement that students model the characteristics of active citizenship .	87.6	87.3	88.8	88.0	87.0
Parent agreement that students model the characteristics of active citizenship.	90.8	93.7	93.5	92.2	91.3
Student agreement that students model the characteristics of active citizenship.	74.7	73.1	75.1	75.7	74.1
Teacher agreement that students model the characteristics of active citizenship.	97.1	95.1	97.8	96.2	95.7

Local Measures	Results (in percentages)				
	2019	2020	2021	2022	2023
Percentage of staff and parents who are satisfied (or very satisfied) with their understanding of FFCA's approach to character and leadership education	n/a	n/a	87.0	88.0	90.0
Percentage of staff and parents who are satisfied (or very satisfied) with the results of FFCA's character and leadership education approach	n/a	n/a	87.0	85.0	89.1
Percentage of parents who are satisfied (or very satisfied) that the school provides opportunities for students to develop character and/or leadership skills?	n/a	n/a	94.0	94.0	87.5
Percentage of staff and parents who are satisfied (or very satisfied) with activities provided by the campus that promote ethically engaged citizenship through service learning (i.e. volunteerism, community contributions, etc.)	94.0	n/a	83.0	81.0	90.2
Percentage of staff who are satisfied (or very satisfied) with their ability to help students understand and use of the key elements of digital citizenship	n/a	n/a	84.0	80.0	68.6
Percentage of parents who are satisfied (or very satisfied) with students' understanding and use of the key elements of digital citizenship	n/a	n/a	97.0	95.0	96.0

Comments

Character, leadership, and citizenship education are essential to the core of how we approach teaching and learning, and they remain strengths at FFCA. 89% of our staff and parents are satisfied with the results of our character and leadership education approach. While our performance on most measures was consistent with historical levels, we have noticed a disconnect between the satisfaction of teachers with their ability to help develop digital citizenship skills in students over the last few years and the satisfaction of parents that the school provides opportunities for students to develop character and leadership skills. Anecdotal reports from campus administrators, staff, and council members cause us to believe there may be a greater need in this area than the data indicates. A number of our campuses worked to revisit and re-emphasize digital citizenship last year. We hope to see the results begin to reflect those efforts next year. The evident drop in satisfaction with service learning activities over the last two years has started to climb back towards our pre-Covid numbers now that we have returned to organizing many of those experiences. Notably, 3537 volunteer hours were reported by parents in 2022-23 in various roles such as room parent, graduation committee, parental partnership, and fundraising, in addition to our School Councils and Board of Directors.

Outcome 2

Students will achieve academic excellence in relation to the core knowledge, skills and competencies identified in the Alberta Ministerial Order on Learning and programs of study.

Provincial Measures	Results (in percentages)				
	2019	2020	2021	2022	2023
Diploma exam results – (%) achieved the acceptable standard (overall results).	92.7	n/a	n/a	88.6	90.2
Diploma exam results – (%) achieved standard of excellence (overall results).	41.1	n/a	n/a	33.5	43.8
PAT results – (%) achieved acceptable standard (overall cohort results).	92.5	n/a	n/a	88.2	93.0
PAT results – (%) achieved standard of excellence (overall cohort results).	40.5	n/a	n/a	41.3	42.5
Percentage of students writing 4 or more diploma exams within 3 years of entering Grade 10.	89.8	93.4	n/a	n/a	10.2
3-year High School Completion Rate – (%) completed high school within 3 yrs of entering Grade 10.	92.6	95.3	96.3	97.3	97.3
4-year High School Completion Rate – (%) completed high school within 4 yrs of entering Grade 10.	96.1	92.9	97.2	96.5	96.9
5-year High School Completion Rate – (%) completed high school within 5 yrs of entering Grade 10.	97.3	96.6	95.1	97.4	96.8
Drop Out Rate - annual drop out rate of students aged 14 to 18	0.4	0.0	0.0	0.0	0.0
High school to post-secondary transition rate of students within 4 years of entering Grade 10.	83.9	77.3	83.6	88.1	81.1
High school to post-secondary transition rate of students within 6 years of entering Grade 10.	94.1	94.1	95.1	88.2	96.2
Percentage of Grade 12 students who qualified for a Rutherford Scholarship .	93.7	90.7	90.6	96.5	96.8
Percentage of teacher and parent satisfaction that students demonstrate the knowledge, skills and attitudes necessary for lifelong learning .	70.9	76.3	88.0	87.8	86.3
Percentage of parent satisfaction that students demonstrate the knowledge, skills and attitudes necessary for lifelong learning.	67.8	77.5	89.1	89.3	86.6
Percentage of teacher satisfaction that students demonstrate the knowledge, skills and attitudes necessary for lifelong learning.	74.1	75.0	86.8	86.3	86.1
Percentage of teachers, parents and students who agree that students are engaged in their learning at school.	n/a	n/a	88.2	88.0	86.6
Percentage of parents who agree that students are engaged in their learning.	n/a	n/a	96.8	97.3	94.2
Percentage of students who agree they are engaged in their learning.	n/a	n/a	70.2	70.3	69.0
Percentage of teachers who agree that students are engaged in their learning.	n/a	n/a	97.6	96.3	96.5

Notes:

1. PAT – Provincial Achievement Test, grades 6 and 9
2. Diploma Exam, grade 12

[Click here for Supplementary AEAM Overall Summary](#)

Comments

FFCA students continue to excel academically. 90.2% of our students achieved the acceptable standard on their diploma exams, and 43.8% of them achieved a standard of excellence. Both outcomes are excellent and more in line with our pre-Covid results. The next couple of years will be more telling as the inconsistency in writing expectations makes any fair longitudinal comparisons impossible. The most notable achievement is the improvement we have witnessed in the “excellent” rating in the Provincial Achievement Tests (PAT) and Diploma exams. The provincial averages witnessed a decline over the past year. However, FFCA’s results remained steadfast and, in some instances, surpassed the 2021-2022 three-year average. On PATs, 93.0% of FFCA students achieved the acceptable standard. It was determined that there was an increase in the number of students who struggled to meet grade-level standards during Covid. The struggling students were supported to help them overcome the Covid learning gaps by concentrating on enhancing core literacy and numeracy instruction to reinforce foundational competencies impacted by the pandemic. Interestingly, 42.5% of our students achieved a standard of excellence on the PATs which is higher than our historical average. This supports the theory that academically stronger students were less impacted academically by the Covid disruptions than those achieving at more moderate levels.

FFCA’s graduation rate (97.3%) held firm, and we saw the six-year post-secondary transition rate reach a five-year high (96.2%). On the other hand, the four-year post-secondary transition rate dropped to 81.1%, one of the lowest rates we’ve seen. An increase in the number of students taking a gap year may be attributed to the effects students felt from the pandemic. The Rutherford scholarship rate (96.8%) increased slightly to a five-year high.

One area in which we have identified a potential opportunity for growth is that of students' self-reported level of engagement in their learning. For the third year, approximately 70% of FFCA students reported being highly engaged in their learning. This is much lower than the perceptions of parents and teachers, of whom 94.2% and 96.5% reported high student engagement, respectively. Preliminary conversations with administrators, teachers, and students indicate that this may reflect more of a difference in how the different groups define engagement but are exploring and monitoring this result. Link to

Teaching & Leading

Teachers and leaders analyze the learning context; attend to local and societal considerations; and apply the appropriate knowledge and abilities to make decisions resulting in quality teaching, leading and optimum learning for all by demonstrating their respective professional practice standards (Teaching Quality Standard, Leadership Quality Standard and Superintendent Leadership Quality Standard).

Charter Goal

Teachers and leaders provide a consistent and coherent learning experience for students from grades K to 12.

Outcome 3

FFCA students are consistently and effectively taught utilizing a distinctive approach to teaching and learning that has evolved to help students develop the foundational competencies needed now and in the future, and that is clearly understood by FFCA's staff, students and parents.

Provincial Measures	Results (in percentages)				
	2019	2020	2021	2022	2023
Percentage of teachers, parents and students satisfied with the overall quality of basic education .	93.8	92.4	91.7	92.7	91.5
Percentage of parents satisfied with the overall quality of basic education.	92.5	92.1	92.2	93.7	90.5
Percentage of students satisfied with the overall quality of basic education.	90.6	87.4	85.2	86.2	87.5
Percentage of teachers satisfied with the overall quality of basic education.	98.5	97.8	97.9	98.2	96.4

Local Measures	Results (in percentages)				
	2019	2020	2021	2022	2023
Percentage of parents satisfied (or very satisfied) with the overall quality of education your child receives?	n/a	n/a	96.0	95.0	95.9
Percentage of staff satisfied (or very satisfied) with the overall quality of education offered at FFCA	n/a	n/a	94.0	93.0	93.1
Percentage of staff satisfied (or very satisfied) that they have a clear understanding of FFCA's Charter and the school's distinctive approach to education?	n/a	n/a	90.0	92.0	88.4
Percentage of staff satisfied (or very satisfied) with their ability to connect their teaching practices to the key elements of FFCA's distinctive teaching and learning framework?	n/a	n/a	88.0	87.0	86.3
Percentage of parents satisfied (or very satisfied) with your understanding of FFCA's Charter and distinctive approach to teaching and learning?	n/a	n/a	95.0	97.0	96.0
Percentage of parents satisfied (or very satisfied) with the results of FFCA's distinctive approach to teaching and learning?	n/a	n/a	95.0	95.0	95.4

Comments

Teacher, parent, and student satisfaction with the overall quality of education at FFCA remains excellent. 91.5% of our stakeholders were satisfied with the quality of basic education on the provincial assurance survey of grades 4, 7, and 10. On the FFCA survey, 93.1% of staff and 95.9% of parents were satisfied or highly satisfied with the overall education provided at FFCA. Our Teaching and Learning pedagogical framework has been pivotal in guiding our path to excellence.

96% of parents reported clearly understanding the FFCA’s Charter, our distinctive approach to teaching and learning, and the results we get from that approach. The percentage of staff satisfied with their understanding of the Charter has declined; however, our staff have maintained a high satisfaction rating in their ability to connect their teaching to FFCA’s distinctive Teaching and Learning Framework. This might be a result of our recent work in the area of Inclusion based on receiving Specialized Learning Support funding. We are currently exploring and monitoring this result. The quality of teaching and learning at FFCA is supported by the processes outlined in our administrative procedures for the growth, supervision and evaluation of all teachers and administrators. These generally high levels of satisfaction largely represent the commitment of our staff to their students and their professional craft.

Outcome 4 FFCA formally communicates the progress and performance of students to parents (and students) in a highly effective, efficient, and authentic manner that provides parents with a thorough and timely understanding of their child’s learning relative to local and provincial standards.

Local Measures	Results (in percentages)				
	2019	2020	2021	2022	2023
Percentage of parents satisfied (or very satisfied) with the school’s communication of their children’s learning outcomes.	95	n/a	94	94	94.8
Percentage of staff satisfied (or very satisfied) that their understanding and use of assessment and evaluation practices accurately reflect the learner outcomes in the programs of study.	100	n/a	94	93	91.7
Percentage of staff satisfied (or very satisfied) that their understanding and use of assessment and evaluation practices inform their teaching practice through a balance of formative and summative assessment experiences.	99	n/a	95	93	91.7
Percentage of staff satisfied (or very satisfied) that their understanding and use of assessment and evaluation practices provide a variety of methods through which students can demonstrate their achievement of the learning outcomes.	99	n/a	92	91	86.1
Percentage of staff satisfied (or very satisfied) that their understanding and use of assessment and evaluation practices provide accurate, constructive, and timely feedback on student learning.	99	n/a	90	90	91.7
Percentage of staff satisfied (or very satisfied) that their understanding and use of assessment and evaluation practices support the use of reasoned judgment about the evidence used to determine and report the level of student learning.	99	n/a	95	93	90.3

Comments

The performance on the assessment and reporting outcome measures remains lower than our pre-Covid levels. This is unsurprising as we have identified inconsistencies with our assessment and reporting framework and our current reporting practices. We have a formal review of reporting practices planned. We are awaiting the results of the work being undertaken at the provincial level on matters of student assessment and/or reporting and the guidance it will provide before we move forward.



Charter Goal

Staff leadership is fostered throughout the school and campuses.

Outcome 5

FFCA builds, supports and leverages the leadership capacity of our staff in achieving our charter vision, mission, strategic goals and educational priorities.

Provincial Measures	Results (in percentages)				
	2019	2020	2021	2022	2023
The percentage of teachers reporting that in the past 3-5 years, the professional development and in-servicing received from the school authority has been focused and systematic and contributed significantly to their ongoing professional growth.	79.2	69.8	71.4	73.9	72.6

Local Measures	Results (in percentages)				
	2019	2020	2021	2022	2023
Percentage of staff who are satisfied (or very satisfied) with the opportunities they have to take on leadership roles that promote ethical citizenship.	93	n/a	70	78	77.9
Percentage of staff who are satisfied (or very satisfied) with the opportunities they have to be involved in school decision-making.	n/a	n/a	68	61	61.2
Percentage of staff who are satisfied (or very satisfied) with the opportunities for them to have input into how resources are used at your campus.	n/a	n/a	69	63	68.6
Percentage of staff who are satisfied (or very satisfied) with the collegial support provided to enhance their performance.	n/a	n/a	79	85	85.1

[Click here for Supplementary AEAM Overall Summary](#)

Comments

Our performance on measures related to staff leadership remains inconsistent. The perceived value of organizational professional development remained steady, as did staff satisfaction with opportunities to take on leadership roles, but both remained below pre-Covid levels. One challenge that FFCA faces in this area is that Covid limited or changed leadership structures that we used in the past due to our intentional prioritizing of staff's and students' physical and mental health. Due to the intense and urgent collaborative learning to maintain our focus on teaching and learning, FFCA intentionally limited staff engagement in decision-making and informal leadership roles. A strategy that we have reintroduced is our staff working teams. The focus for these teams has been in the areas of new curriculum, assessment and program development. This is a continuation of a long-standing tradition of staff leadership in refining our teaching pedagogy (FFCA Framework for Teaching and Learning) and developing curricular materials. Additionally, instructional coaching is another example of the leadership roles FFCA teachers assume, along with their generous contributions of time and talent to coaching, productions, service projects and community events.

FFCA's teaching methods:

- Direct Instruction
- Inquiry and cooperative learning
- Early literacy development

FFCA is "one school" on multiple campuses. We are coherent in our vision and unified in our practices.

Inclusion & Learning Supports

Resources are managed effectively in establishing learning environments where local and societal context is recognized, diversity is embraced, a sense of belonging is emphasized, and all students are welcomed, cared for, respected and safe.

Outcome 6

Students with specialized learning and social-emotional needs (e.g. EAL) are effectively supported in their learning in a manner consistent with the charter's distinctive approach to teaching and learning and the prohibition of individualized program plans.

Provincial Measures	Results (in percentages)				
	2019	2020	2021	2022	2023
% of students, parents, and teachers who agreed that students have access to appropriate supports and services at school.	n/a	n/a	83.9	82.9	80.7
Percentage of parents who agree that students have access to appropriate supports and services at school.	n/a	n/a	90.7	85.6	83.8
Percentage of students who agree that students have access to appropriate supports and services at school.	n/a	n/a	77.7	80.3	79.9
Percentage of teachers who agree that students have access to appropriate supports and services at school.	n/a	n/a	83.4	82.7	78.4
% of teacher, parent and student agreement that programs for children at risk are easy to access and timely.	87.5	87.4	84.2	82.6	81.1
Percentage of parents who agree that programs for children at risk are easy to access and timely.	85.7	90.0	88.8	82.7	80.3
Percentage of students who agree that programs for children at risk are easy to access and timely.	82.2	82.4	77.7	80.3	79.9
Percentage of teachers who agree that programs for children at risk are easy to access and timely.	94.5	89.9	86.1	84.8	83.3
Overall percentage of EAL students who achieved the acceptable standard on diploma exams (overall results).	89.6	n/a	n/a	73.7	75.3
Overall percentage of EAL students who achieved the standard of excellence on diploma exams (overall results).	30.7	n/a	n/a	7.9	16.4
Overall percentage of EAL students in Grades 6 and 9 who achieved the acceptable standard on Provincial Achievement Tests (overall cohort results).	85.0	n/a	n/a	71.1	88.5
Overall percentage of EAL students in Grades 6 and 9 who achieved the standard of excellence on Provincial Achievement Tests (overall cohort results).	14.7	n/a	n/a	17.5	17.8
EAL High School Completion Rate – Percentage of EAL students who completed high school within three years of entering Grade 10.	97.6	96.7	97.1	99.4	95.2
EAL High School Completion Rate – Percentage of EAL students who completed high school within five years of entering Grade 10.	100	97.2	100.0	100.0	97.8
EAL Drop Out Rate – annual dropout rate of EAL students aged 14 to 18	0.0	0.7	0.0	0.0	0.0
High school to post-secondary transition rate of EAL students within 4 years of entering Gr. 10	85.0	82.6	86.2	91.2	88.7
High school to post-secondary transition rate of EAL students within 6 years of entering Gr. 10	93.4	95.2	97.0	90.4	96.5
Percentage of Grade 12 EAL students who qualified for a Rutherford Scholarship .	88.6	83.3	83.8	95.2	85.7
Percentage of EAL students writing 4 or more diploma exams within 3 years of entering Grade 10.	90.2	96.7	n/a	n/a	36.3

[Click here for Supplementary AEAM Overall Summary](#)

Local Measures	Results (in percentages)				
	2019	2020	2021	2022	2023
Percentage of staff satisfied (or very satisfied) with their ability to foster equality and respect for all students.	98	n/a	95	92	94.2
Percentage of staff satisfied (or very satisfied) with their ability to incorporate students' personal and cultural strengths into teaching and learning.	94	n/a	92	84	83.1
Percentage of staff satisfied (or very satisfied) with their ability to respond to the emotional and mental health needs of students.	87	n/a	80	73	82.0
Percentage of staff satisfied (or very satisfied) with their ability to respond to specific learning needs of individual or small groups of students.	94	n/a	81	72	76.2

Local Measure – Early Years Literacy & Numeracy Assessments

Grade	Student Assessed in August (Jan for Gr 1)	Students Identified as at-risk in Literacy OR Numeracy	At-risk students who received Literacy intervention ONLY	At-risk students who received Numeracy intervention ONLY	At-risk students who received BOTH interventions
1	309	107	53	30	24
2	316	95	47	24	24
3	351	41	16	18	7

Literacy Data for Grades 1 to 3

Grade	AB Ed-provided or approved screening assessment used	Students Identified as at-risk in Literacy at initial assessment	Students Identified as at-risk in Literacy at final assessment	Average # of months behind grade level at initial assessment	Average # of months gained at grade level at final assessment
1	Test of Silent Reading Efficiency & Comprehension (TOSREC)	77	23	5	1
2	TOSREC	71	21	4	1
3	TOSREC	23	11	4	2

Literacy Intervention Comments: The hired Intervention Teacher and the Homeroom Teacher co-planned intervention strategies for students using the Alberta Reading Intervention Lessons. In addition, students received targeted support from either the homeroom teacher or the intervention teacher. Whether in small group or one-on-one instruction, the work focused on phonemic awareness, phonics, and decoding. Students needing to acquire background knowledge to improve their reading comprehension (e.g., going to a beach or visiting a farm) was an additional area of focus due to the isolation students experienced during Covid.

Numeracy Data for Grades 1 to 3

Grade	AB Ed-provided or approved screening assessment used	Students Identified as at-risk in Numeracy at initial assessment	Students Identified as at-risk in Literacy at final assessment	Average # of months behind grade level at initial assessment	Average # of months gained at grade level at final assessment
1	Canadian Achievement Test 4 (CAT-4)	64	57	9	1
2	CAT-4	48	38	13	6
3	CAT-4	25	21	15	2

Numeracy Intervention Comments: Whether in a small group or one-on-one instruction, the work focused on using manipulatives to support student's visualization of basic numeracy skills. Additional teacher support to provide targeted instruction to specific students and working with teachers on designing instruction to benefit all students gave the best results. Key Math Instruction Resources were also used to support the creation of targeted student interventions.

Comments

While FFCA appeals to a broad demographic, the demand for structured FFCA programming is especially high amongst Canada's newest Canadians. Consequently, FFCA serves a significant number of Calgary's recent immigrant population. FFCA has evolved from a culturally homogenous school to one that serves an increasingly culturally diverse population. In 2023, 2.5% of our students are foreign-born English as an Additional Language (EAL) students, 19% are Canadian-born EAL students, and 40% of the student population speaks a language other than English at home (over 30 languages from around the world).

Students, parents and teachers continue to report less satisfaction with access to appropriate supports and services than their overall satisfaction with basic educational quality. We have put a lot of focus on planning as well as professional development and building a robust Inclusion team. 2022-23 saw us providing significantly more access to appropriate supports and services. FFCA has full-time Youth Development Counsellors (YDCs) at its elementary campuses and Family School Liaison Workers at the middle and high schools. We also have a central team of behavioural assistants deployed as needed. These individuals, along with additional contracted psychological services, provide a strong network to respond to our students' mental, physical, and emotional needs. Through close

examination, the decline is driven primarily by teacher responses related to inclusion or programming for increasing numbers of at-risk students. With full inclusion funding, the expectations of our staff in terms of the provision of services to our more challenging students particularly were quite high, and we are still in an “implementation dip” in terms of working to reconcile what inclusion for all students looks like in a school that is focused on academic excellence. While it may take time for everyone to embrace the changes, we expect to see improvement on performance indicators in this area in the coming years.

The percentage of EAL students who achieved the acceptable standard on diploma exams was 75.3%, which is still lower than our pre-Covid performance but is moving upward. The percentage of EAL students reaching the standard of excellence on diplomas was 16.4%, which is headed back up towards pre-Covid levels. In contrast, the percentage of EAL students reaching the acceptable standard on grade 6 and 9 provincial achievement tests has surpassed pre-Covid results at 88.5%, and the percentage of students achieving excellence remained similar to the increased percentage of 17.8. These results show that while the pandemic negatively impacted students requiring additional supports, the steps taken to identify and close the gaps have been quite successful. We are pleased to be making a difference for those kids and plan to continue this work.

Outcome 7

Staff and students develop an understanding of Indigenous perspectives and experiences, treaties, the history and legacy of residential schools, and education for reconciliation.

Comments

All FFCA staff, including system and campus administrators, have engaged in, and continue to engage in, a learning journey to build foundational knowledge about the histories and cultures of Canada’s First Nations peoples to better educate for reconciliation. This journey has included formal professional development sessions facilitated by Indigenous Elders, field experiences facilitated by Elders, and online courses. Each of our campuses has established a relationship with one or more Elders with whom we are partnering to do this work. In addition to focusing on staff learning, we have partnered with our local Elders to provide learning opportunities for students in this area as well. To ensure this day had the desired gravitas, our staff and students used the days leading up to September 30 for learning activities in all campuses focused on increasing foundational knowledge of First Nations, Metis, and Inuit peoples, an understanding of the legacy of residential schools, and other aspects of reconciliation.



Outcome 8

First Nations, Metis, and Inuit students are effectively supported in their learning.

Comments

FFCA did not have a sufficient number of self-identified First Nations, Metis, and Inuit students to obtain performance data on any of the provincial measures.

[See relevant FNMI tables here.](#)

*Education that’s inclusive
rather than
“inclusive education.”*

Governance

Policy leaders attend to local context; determine strategic direction; evaluate policy implementation; and manage fiscal resources to ensure learning supports, quality teaching and leading and optimum learning for all by demonstrating stewardship of system resources with an emphasis on student success, generative community engagement, transparency and accountability.

Charter Goal

FFCA effectively engages parents as partners in the educational experience of students.

Outcome 9

Parents, staff and students are highly satisfied with the leadership of the Board and administration in providing an excellent educational experience at FFCA.

Provincial Measures	Results (in percentages)				
	2019	2020	2021	2022	2023
Percentage overall of teachers, parents and students who agree that their learning environments are welcoming , caring, respectful and safe.	n/a	n/a	90.0	90.1	88.7
Percentage of parents who agree that their learning environments are welcoming, caring, respectful and safe.	n/a	n/a	94.3	94.4	92.2
Percentage of students who agree that their learning environments are welcoming, caring, respectful and safe.	n/a	n/a	79.6	80.4	79.0
Percentage of teachers who agree that their learning environments are welcoming, caring, respectful and safe.	n/a	n/a	96.1	95.3	95.1
Percentage of teacher, parent and student agreement that: students are safe at school, are learning the importance of caring for others , are learning respect for others and are treated fairly in school.	90.6	91.6	91.6	91.7	90.2
Percentage of parent agreement that: students are safe at school, are learning the importance of caring for others, are learning respect for others and are treated fairly in school.	94.3	95.3	95.6	95.6	93.2
Percentage of student agreement that: students are safe at school, are learning the importance of caring for others, are learning respect for others and are treated fairly in school.	82.6	84.1	85.0	85.0	83.3
Percentage of teacher agreement that: students are safe at school, are learning the importance of caring for others, are learning respect for others and are treated fairly in school.	94.9	93.6	95.4	95.4	94.1
Percentage of teachers and parents who agree that students are taught attitudes and behaviours that will make them successful at work when they finish school.	86.2	92.5	94.6	95.5	91.3
Percentage of teachers and parents satisfied with parental involvement in decisions about their child's education.	86.0	86.8	86.6	86.6	86.3
Percentage of parents satisfied with parental involvement in decisions about their child's education.	84.1	86.2	84.4	84.4	84.3
Percentage of teachers satisfied with parental involvement in decisions about their child's education.	87.8	87.4	88.8	88.8	88.2
Percentage of teachers, parents and students satisfied with the opportunity for students to receive a broad program of studies including fine arts, career, technology, and health and physical education.	83.2	84.1	81.1	81.1	77.8
Percentage of parents satisfied with the opportunity for students to receive a broad program of studies including fine arts, career, technology, and health and physical education.	84.9	85.9	87.2	86.7	83.1
Percentage of students satisfied with the opportunity for students to receive a broad program of studies including fine arts, career, technology, and health and physical education.	73.7	74.5	68.7	71.1	69.7
Percentage of teachers satisfied with the opportunity for students to receive a broad program of studies including fine arts, career, technology, and health and physical education.	90.9	91.9	87.5	85.3	80.5
Percentage of teachers, parents and students indicating that their school and schools in their jurisdiction have improved or stayed the same the last three years.	84.3	85.1	81.6	77.8	74.6
Percentage of parents indicating that their school and schools in their jurisdiction have improved or stayed the same the last three years.	92.1	91.9	93.0	88.6	83.3
Percentage of students indicating that their school and schools in their jurisdiction have improved or stayed the same the last three years.	73.3	73.7	70.2	69.5	68.5
Percentage of teachers indicating that their school and schools in their jurisdiction have improved or stayed the same the last three years.	87.4	89.5	81.6	73.3	72.0

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Local Measures	Results (in percentages)				
	2019	2020	2021	2022	2023
Percentage of parents who are satisfied (or very satisfied) with the opportunities they have to be involved within their school community .	97	n/a	92	92	88.7
Percentage of parents and staff who are satisfied (or very satisfied) with the leadership that is demonstrated by the FFCA Board of Directors.	97	n/a	88	94	92.2
Percentage of parents and staff who are satisfied (or very satisfied) with the way the FFCA Board of Directors keeps you informed about their work.	97	n/a	88	93	93

Comments

FFCA’s performance on most governance measures was maintained at very high levels. However, the percentage of FFCA staff, students and parents who feel that their school has improved or stayed the same has dropped to a five-year low of 74.6%. This may merely reflect the lasting impact of Covid, but it may also reflect the decrease in specialized learning support staff and resource allocations that our community experienced up to and including 2021-22 prior to receiving SLS funding. We are monitoring this closely.

FFCA’s Charter is academically focused, including mandatory leadership and physical education courses up to grade 12, and does not offer a broad program of studies beyond the academic stream. It does offer carefully selected opportunities in fine arts, technology, health, and physical education. Our focused programming is seen as high quality by all stakeholders. We are at a five-year low in the percentage of parents, students, and staff who are satisfied or very satisfied that students are receiving a broad program of study. This isn’t surprising due to our focus on academics, however, there are additional programs of study that could be offered to provide well-rounded course offerings. Program scheduling for a small number of grade 10 to 12 students is challenging and was intensified by the high school split in the summer of 2020. We are working to secure a new south high school location that can accommodate 1000 students, with approximately 550 of those grade 10-12 students, to build a robust list of core classes and electives.

Another drop was in the satisfaction levels of parents’ opportunities to be involved within the school community. As campuses adjust to a new normal, we are welcoming parents back into the campuses, and we hope to build on the 88.7% who are satisfied. The percentage of parents and staff who are satisfied or very satisfied with the Board of Directors leadership (92.2%) and communication (93%) is heading back towards our pre-Covid numbers and is evidence of their excellence.

One thing to note, and which we will be focused on in the coming year, is that students express significantly lower satisfaction than parents and staff in all measures. Our past results demonstrate FFCA’s commitment to continuous improvement. Areas of strength are celebrated, and when areas of decline or concern are identified, those have been noted, and when those persist, FFCA has developed an action plan to address concerns.



Financial Summary

REVENUE	SYSTEM					\$ PER STUDENT
	INSTR	PO&M	ADMIN	TRANS	TOTAL	
Alberta Education	\$ 28,588,302	\$ 3,991,472	\$ 1,669,212	\$ 1,835,590	\$ 36,084,576	10,554
Parent fees	1,300,304			1,941,992	3,242,296	948
Miscellaneous	540,926	804,269	120,548	-	1,465,743	429
TOTAL REVENUE	\$ 30,429,532	\$ 4,795,741	\$ 1,789,760	\$ 3,777,582	\$ 40,792,615	11,931
EXPENSE						
Salaries & Benefits	\$ 25,321,666	\$ 1,168,621	\$ 744,637	\$ 178,820	\$ 27,413,744	8,018
Campus Books & Educ. Supplies	2,574,255				2,574,255	753
Technology	1,690,542				1,690,542	494
Facilities		3,202,546			3,202,546	937
System Admin/Board			653,611		653,611	191
Transportation				3,492,310	3,492,310	1,021
TOTAL EXPENSE	\$ 29,586,463	\$ 4,371,167	\$ 1,398,248	\$ 3,671,130	\$ 39,027,008	11,415
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES						
	\$ 843,069	\$ 424,574	\$ 391,512	\$ 106,452	\$ 1,765,607	
# of FTE students	3,419	3,419	3,419	2,481	3,419	
Average cost per student	\$8,654	\$1,278	\$409	\$1,480	\$11,415	

Operating Budget vs. Actual Revenue & Expenses

Revenues	2022 Actual	2022 Budget	Variance Amount	Variance %	Variance Explanation (greater than +/-10% or \$500K)
Government of Alberta	36,881,415	33,955,414	2,926,001	9%	Due to WMA adjustments and additional SLS funding provided to charter schools. We also took on an additional charter school's IT and POM work which was not in the budget for the year.
Federal Government and other government grants	-	-	-		
Property taxes	-	-	-		
Fees	3,242,296	3,621,421	(379,125)	-10%	n/a
Sales of services and products	68,038	80,550	(12,512)	-16%	n/a
Investment income	83,376	25,000	58,376	234%	n/a
Donations and other contributions	217,273	369,084	(151,811)	-41%	Less fundraising then budgeted for occurred in 21-22 school year.
Other revenue	300,217	115,825	184,392	159%	We took on an additional charter school's IT support work which was not in the budget for the year.
Total Revenues	40,792,615	38,167,294	2,625,321	7%	
Expenses					
Instruction - ECS	1,279,169	1,244,428	34,741	3%	n/a
Instruction - Grades 1 - 12	28,307,294	27,691,532	615,762	2%	Due to WMA adjustments and additional SLS funding provided to charter schools.
Operations and maintenance	4,371,167	4,169,485	201,682	5%	We took on an additional charter schools POM work which was not in the budget for the year.
Transportation	3,671,130	3,760,736	(89,606)	-2%	n/a
System administration	1,398,248	1,301,113	97,135	7%	n/a
External services	-	-	-		
Total Expenses	39,027,008	38,167,294	859,714	2%	

Notes

- Surplus of \$1,765,607 was ~4.3% of total revenue, of which a majority (\$1.6M) was due to SLS funding received by charter schools near the end of the school year.
- Salaries & Benefits represented the most significant expenditure at 78% of non-transportation expenses.
- Detailed information on sources and uses of school-generated funds can be found in Note 7 on page 25 of FFCA's 2022 Audited Financial Statements ([click here](#)).

FFCA's fiscal management is both robust and resilient. Our commitment to financial excellence is demonstrated by receiving the ASBOA International Meritorious Budget Award for fifteen consecutive years. This prestigious international recognition highlights FFCA's dedication to preparing and issuing budgets of the highest quality. FFCA maintains an exemplary record by receiving clean audit reports year after year. These reports consistently emphasize the absence of significant internal control weaknesses and verify compliance with all financial regulations.

FFCA is open to collaborating with other school authorities and community agencies to best meet the needs of Alberta's students and ensure we responsibly manage the use of public resources. FFCA leases six of our campuses from resident school boards' list of surplus schools. We also worked collaboratively with the Ministry of Education and CBE to successfully purchase and transfer the new Montgomery High School site in early 2023 and also reached an agreement with the same for FFCA to manage the retrofit of our South High School in the Dr. Norman Bethune location after the fire resulted in the closure of the building.

The Board is provided with quarterly financial results reports complete with financial forecasts. Through accurate reporting and forecasting, FFCA has consistently remained within the Ministry's acceptable range (currently 4.29%) of operational reserves. The Board Audit Committee has historically provided oversight to the audit process and has used an Enterprise Risk Management (ERM) Framework and Risk Register since 2021. The Register is reviewed semi-annually by the Audit Committee and annually by the corporate Board, with risk mitigation plans developed for the areas of greatest organizational risk (i.e., cybersecurity).

For additional financial information, please contact the CFO / Secretary-Treasurer at 403.520.3206.

Stakeholder Engagement & Assurance Processes

This annual education results report reflects our 2021-24 education plan that was established using the previous accountability framework. The education plan was informed by an analysis of our past annual education results, a review of the current educational context in Alberta and FFCA specifically, as well as consultation with staff and our eight campus parent councils. The Board of Directors, comprised of elected FFCA parents, provided the final approval of that plan.

The results in this report reflect both provincial and local measures. The provincial measures data were provided via Alberta Education's assurance surveys of grade 4, 7 & 10 students, parents and all staff and provincially provided quantitative data on the objective measures (e.g. 3 & 5-year graduation rates). The local measures data was obtained through FFCA's own year-end surveys of all parents and staff. Future years will be expanded to include student data as well.

The results in this report are shared with all stakeholders, and collaborative groups of administrators, teaching and support staff, students and parents (campus councils) will use this data to provide input into future education plans. An overview of the results documented in this report is presented annually in November at a public board meeting and at a meeting of each campus council following that board meeting.

As a single charter school with multiple campuses, FFCA campuses do not each have an education plan; instead, the FFCA Education Plan applies to each. However, each campus does identify annual education priorities and goals aligned with the FFCA Education Plan. In addition to the formal annual review of performance data, the Superintendent and members of the senior leadership team meet bi-monthly with each campus leadership team to review progress on their campus development priorities using a process of collaborative inquiry and generative dialogue. These formative conversations support the continuous use of evidence to inform decision-making and guide improvement.

Possessing the attributes of lifelong learners, FFCA graduates will be reflective and self-aware as they continue to evolve as successful individuals guided by moral purpose.

Whistleblower Protection

FFCA maintains a culture characterized by integrity, respect, trust and care and expects all staff to demonstrate high ethical standards in their work. Staff should expect, in return, a positive workplace. FFCA has written policy and administrative procedures consistent with the Public Interest Disclosure (Whistleblower Protection) Act and related Regulations of the Province of Alberta, ensuring that FFCA staff are safe to disclose wrongdoing without fear of reprisal.

During the 2022-23 school year, the Designated Officer received no disclosures of wrongdoing and, therefore, conducted no investigations.

Publication & Links

This report, as well as a summary report, is posted to the FFCA website at the following link:

https://www.ffca-calgary.com/documents_publications/annual_reports

Link to FFCA Audited Financial Statements:

https://www.ffca-calgary.com/documents_publications/finances/audited_financial_reports

Link to Audited Financial Statements for all Alberta Jurisdictions:

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



Appendix

Required AEAMs

Student Learning Engagement – Measure History

The percentage of teachers, parents and students who agree that students are engaged in their learning at school.

	FFCA Charter School Society											Alberta												
	2019		2020		2021		2022		2023		Measure Evaluation			2019		2020		2021		2022		2023		
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%	
Overall	n/a	n/a	n/a	n/a	1,165	88.2	1,061	88.0	1,097	86.6	n/a	Maintained	n/a	n/a	n/a	n/a	n/a	n/a	230,956	85.6	249,740	85.1	257,214	84.4
Parent	n/a	n/a	n/a	n/a	258	96.8	183	97.3	140	94.2	n/a	Declined	n/a	n/a	n/a	n/a	n/a	n/a	30,994	89.0	31,694	88.7	31,862	87.3
Student	n/a	n/a	n/a	n/a	742	70.2	723	70.3	785	69.0	n/a	Maintained	n/a	n/a	n/a	n/a	n/a	n/a	169,789	71.8	187,102	71.3	193,029	70.9
Teacher	n/a	n/a	n/a	n/a	165	97.6	155	96.3	172	96.5	n/a	Maintained	n/a	n/a	n/a	n/a	n/a	n/a	30,173	96.0	30,944	95.5	32,323	95.1

Student Learning Engagement – 3-year Rolling Average

The percentage of teachers, parents and students who agree that students are engaged in their learning at school.

	FFCA Charter School Society						Alberta					
	2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
Overall	n/a	n/a	1,061	88.0	1,079	87.3	n/a	n/a	249,740	85.1	253,477	84.8
Parent	n/a	n/a	183	97.3	162	95.7	n/a	n/a	31,694	88.7	31,778	88.0
Student	n/a	n/a	723	70.3	754	69.6	n/a	n/a	187,102	71.3	190,066	71.1
Teacher	n/a	n/a	155	96.3	164	96.4	n/a	n/a	30,944	95.5	31,834	95.3

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Citizenship – Measure History

Percentage of teachers, parents and students who are satisfied that students model the characteristics of active citizenship.

	FFCA Charter School Society											Alberta											
	2019		2020		2021		2022		2023		Measure Evaluation			2019		2020		2021		2022		2023	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
Overall	1,071	87.6	1,146	87.3	1,165	88.8	1,062	88.0	1,098	87.0	Very High	Maintained	Excellent	265,614	82.9	264,413	83.3	230,843	83.2	249,770	81.4	257,231	80.3
Parent	197	90.8	204	93.7	258	93.5	182	92.2	140	91.3	Very High	Maintained	Excellent	35,247	81.9	36,891	82.4	30,905	81.4	31,689	80.4	31,869	79.4
Student	720	74.7	769	73.1	742	75.1	725	75.7	785	74.1	Very High	Maintained	Excellent	197,090	73.5	193,577	73.8	169,741	74.1	187,120	72.1	193,015	71.3
Teacher	154	97.1	172	95.1	165	97.8	155	96.2	173	95.7	Very High	Maintained	Excellent	33,277	93.2	33,945	93.6	30,197	94.1	30,961	91.7	32,347	90.3

Citizenship – 3-year Rolling Average

Percentage of teachers, parents and students who are satisfied that students model the characteristics of active citizenship.

	FFCA Charter School Society						Alberta					
	2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
Overall	1,108	87.4	1,104	87.7	1,080	87.5	265,014	83.1	257,092	82.3	253,501	80.9
Parent	201	92.3	193	93.0	161	91.7	36,069	82.1	34,290	81.4	31,779	79.9
Student	745	73.9	747	74.4	755	74.9	195,334	73.7	190,349	73.0	190,068	71.7
Teacher	163	96.1	164	95.7	164	96.0	33,611	93.4	32,453	92.6	31,654	91.0

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High School Completion Rates – Measure History

	FFCA Charter School Society											Alberta											
	2018		2019		2020		2021		2022		Measure Evaluation			2018		2019		2020		2021		2022	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
3 Year Completion	179	92.6	165	95.3	193	96.3	203	97.3	199	97.3	Very High	Maintained	Excellent	44,978	79.7	45,354	80.3	46,245	83.4	47,675	83.2	48,340	80.7
4 Year Completion	163	96.1	178	92.9	164	97.2	193	96.5	203	96.9	Very High	Maintained	Excellent	44,094	83.3	44,980	84.0	45,351	85.0	46,242	87.1	47,680	86.5
5 Year Completion	176	97.3	163	96.6	178	95.1	164	97.4	193	96.8	Very High	Maintained	Excellent	44,842	85.2	44,988	85.3	44,972	86.2	45,344	87.1	46,238	88.6

High School Completion Rates – 3-year Rolling Average

	FFCA Charter School Society						Alberta					
	2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
3 Year Completion	179	94.7	187	96.3	198	97.0	45,326	81.1	46,425	82.3	47,420	82.4
4 Year Completion	168	95.4	178	95.6	187	96.9	45,106	84.1	45,524	85.4	46,418	86.2
5 Year Completion	172	96.4	168	96.4	178	96.4	44,934	85.6	45,101	86.2	45,518	87.3

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PAT Results by Number Enrolled – Measure History

	FFCA Charter School Society					Measure Evaluation			Alberta				
	2019	2020	2021	2022	2023	Achievement	Improvement	Overall	2019	2020	2021	2022	2023
N	547	n/a	n/a	624	614	n/a	n/a	n/a	104,012	n/a	n/a	109,520	115,580
Acceptable Standard %	92.5	n/a	n/a	89.2	93.0	Very High	n/a	n/a	71.1	n/a	n/a	64.3	63.3
Standard of Excellence %	40.5	n/a	n/a	41.3	42.5	Very High	n/a	n/a	20.8	n/a	n/a	17.7	16.0

PAT Results by Number Enrolled – 3-year Rolling Average

	FFCA Charter School Society			Alberta		
	2019 - 2021 Avg	2020 - 2022 Avg	2021 - 2023 Avg	2019 - 2021 Avg	2020 - 2022 Avg	2021 - 2023 Avg
N	547	n/a	614	104,012	n/a	115,580
Acceptable Standard (%)	92.5	n/a	93.0	71.1	n/a	63.3
Standard of Excellence (%)	40.5	n/a	42.5	20.8	n/a	16.0

PAT Results Course by Course Summary by Enrolled – Measure History

Course	Measure	FFCA Charter School Society						Alberta				
		Achievement	Improvement	Overall	2023		Prev 3 Year Average		2023		Prev 3 Year Average	
					N	%	N	%	N	%	N	%
English Language Arts 5	Acceptable Standard	Very High	n/a	n/a	308	94.8	n/a	n/a	52,106	76.2	n/a	n/a
	Standard of Excellence	Very High	n/a	n/a	308	48.7	n/a	n/a	52,106	18.4	n/a	n/a
French Language Arts 5 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3,131	77.6	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3,131	12.5	n/a	n/a
Français 5 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	578	78.9	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	578	19.4	n/a	n/a
Mathematics 5	Acceptable Standard	Very High	n/a	n/a	308	94.8	n/a	n/a	52,551	65.4	n/a	n/a
	Standard of Excellence	Very High	n/a	n/a	308	54.9	n/a	n/a	52,551	15.9	n/a	n/a
Science 5	Acceptable Standard	Very High	n/a	n/a	308	93.2	n/a	n/a	54,859	66.7	n/a	n/a
	Standard of Excellence	Very High	n/a	n/a	308	57.1	n/a	n/a	54,859	21.8	n/a	n/a
Social Studies 5	Acceptable Standard	Very High	n/a	n/a	308	94.5	n/a	n/a	57,655	66.2	n/a	n/a
	Standard of Excellence	Very High	n/a	n/a	308	53.6	n/a	n/a	57,655	18.0	n/a	n/a
English Language Arts 8	Acceptable Standard	Very High	n/a	n/a	306	96.7	n/a	n/a	56,255	71.4	n/a	n/a
	Standard of Excellence	Very High	n/a	n/a	306	28.8	n/a	n/a	56,255	13.4	n/a	n/a
K&E English Language Arts 8	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,254	50.2	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,254	5.7	n/a	n/a
French Language Arts 8 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3,215	76.1	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3,215	10.9	n/a	n/a
Français 8 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	575	81.6	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	575	22.3	n/a	n/a
Mathematics 8	Acceptable Standard	Very High	n/a	n/a	306	89.5	n/a	n/a	55,447	54.4	n/a	n/a
	Standard of Excellence	Very High	n/a	n/a	306	34.3	n/a	n/a	55,447	13.5	n/a	n/a
K&E Mathematics 8	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,815	52.7	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,815	11.3	n/a	n/a
Science 8	Acceptable Standard	Very High	n/a	n/a	306	92.8	n/a	n/a	56,311	66.3	n/a	n/a
	Standard of Excellence	Very High	n/a	n/a	306	51.6	n/a	n/a	56,311	20.1	n/a	n/a
K&E Science 8	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,197	52.9	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,197	10.9	n/a	n/a
Social Studies 8	Acceptable Standard	Very High	n/a	n/a	306	91.5	n/a	n/a	56,309	58.4	n/a	n/a
	Standard of Excellence	Very High	n/a	n/a	306	44.1	n/a	n/a	56,309	15.9	n/a	n/a
K&E Social Studies 8	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,140	49.6	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,140	10.6	n/a	n/a

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Diploma Exam Results by Students Writing – Measure History

	FFCA Charter School Society					Measure Evaluation			Alberta				
	2019	2020	2021	2022	2023	Achievement	Improvement	Overall	2019	2020	2021	2022	2023
N	190	n/a	n/a	189	198	n/a	n/a	n/a	65,117	n/a	n/a	58,444	67,294
Acceptable Standard %	92.7	n/a	n/a	88.6	90.2	Very High	n/a	n/a	83.6	n/a	n/a	75.2	80.3
Standard of Excellence %	41.1	n/a	n/a	33.5	43.8	Very High	n/a	n/a	24.0	n/a	n/a	18.2	21.2

Diploma Exam Results by Students Writing – 3-year Rolling Average

	FFCA Charter School Society			Alberta		
	2019 - 2021 Avg	2020 - 2022 Avg	2021 - 2023 Avg	2019 - 2021 Avg	2020 - 2022 Avg	2021 - 2023 Avg
N	190	n/a	198	65,117	n/a	67,294
Acceptable Standard %	92.7	n/a	90.2	83.6	n/a	80.3
Standard of Excellence %	41.1	n/a	43.8	24.0	n/a	21.2

Diploma Exam Results Course by Course Summary – Measure History

Course	Measure	FFCA Charter School Society						Alberta				
		Achievement	Improvement	Overall	2023		Prev 3 Year Average		2023		Prev 3 Year Average	
					N	%	N	%	N	%	N	%
English Lang Arts 30-1	Diploma Examination Acceptable Standard	High	n/a	n/a	131	90.8	n/a	n/a	31,493	83.7	n/a	n/a
	Diploma Examination Standard of Excellence	Very High	n/a	n/a	131	17.6	n/a	n/a	31,493	10.5	n/a	n/a
English Lang Arts 30-2	Diploma Examination Acceptable Standard	Very High	n/a	n/a	15	100.0	n/a	n/a	17,112	86.2	n/a	n/a
	Diploma Examination Standard of Excellence	Very High	n/a	n/a	15	26.7	n/a	n/a	17,112	12.7	n/a	n/a
French Language Arts 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,236	93.1	n/a	n/a
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,236	6.1	n/a	n/a
Français 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	127	99.2	n/a	n/a
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	127	30.7	n/a	n/a
Mathematics 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	139	84.2	n/a	n/a	19,763	70.8	n/a	n/a
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	139	44.6	n/a	n/a	19,763	29.0	n/a	n/a
Mathematics 30-2	Diploma Examination Acceptable Standard	n/a	n/a	n/a	45	80.0	n/a	n/a	14,418	71.1	n/a	n/a
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	45	33.3	n/a	n/a	14,418	15.2	n/a	n/a
Social Studies 30-1	Diploma Examination Acceptable Standard	High	n/a	n/a	51	90.2	n/a	n/a	24,023	83.5	n/a	n/a
	Diploma Examination Standard of Excellence	Very High	n/a	n/a	51	31.4	n/a	n/a	24,023	15.9	n/a	n/a
Social Studies 30-2	Diploma Examination Acceptable Standard	Very High	n/a	n/a	57	98.2	n/a	n/a	21,045	78.1	n/a	n/a
	Diploma Examination Standard of Excellence	Very High	n/a	n/a	57	54.4	n/a	n/a	21,045	12.3	n/a	n/a
Biology 30	Diploma Examination Acceptable Standard	Very High	n/a	n/a	115	94.8	n/a	n/a	23,270	82.7	n/a	n/a
	Diploma Examination Standard of Excellence	Very High	n/a	n/a	115	59.1	n/a	n/a	23,270	32.8	n/a	n/a
Chemistry 30	Diploma Examination Acceptable Standard	Very High	n/a	n/a	145	88.3	n/a	n/a	18,364	80.5	n/a	n/a
	Diploma Examination Standard of Excellence	Very High	n/a	n/a	145	51.0	n/a	n/a	18,364	37.0	n/a	n/a
Physics 30	Diploma Examination Acceptable Standard	Very High	n/a	n/a	71	95.8	n/a	n/a	9,241	82.3	n/a	n/a
	Diploma Examination Standard of Excellence	Very High	n/a	n/a	71	67.6	n/a	n/a	9,241	39.9	n/a	n/a
Science 30	Diploma Examination Acceptable Standard	High	n/a	n/a	23	87.0	n/a	n/a	8,007	79.4	n/a	n/a
	Diploma Examination Standard of Excellence	High	n/a	n/a	23	26.1	n/a	n/a	8,007	23.1	n/a	n/a

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Education Quality – Measure History

Percentage of teachers, parents and students satisfied with the overall quality of basic education.

	FFCA Charter School Society											Alberta											
	2019		2020		2021		2022		2023		Measure Evaluation			2019		2020		2021		2022		2023	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
Overall	1,073	93.8	1,145	92.4	1,164	91.7	1,062	92.7	1,098	91.5	Very High	Maintained	Excellent	265,841	90.2	264,623	90.3	230,814	89.6	249,532	89.0	257,584	88.1
Parent	197	92.5	204	92.1	258	92.2	183	93.7	140	90.5	Very High	Maintained	Excellent	35,262	86.4	36,907	86.7	31,024	86.7	31,728	86.1	31,890	84.4
Student	722	90.6	769	87.4	741	85.2	724	86.2	785	87.5	High	Maintained	Good	197,282	88.1	193,763	87.8	169,589	86.3	186,834	85.9	193,343	85.7
Teacher	154	98.5	172	97.8	165	97.9	155	98.2	173	96.4	High	Maintained	Good	33,297	96.1	33,953	96.4	30,201	95.7	30,970	95.0	32,351	94.4

Education Quality – 3-year Rolling Average

Percentage of teachers, parents and students satisfied with the overall quality of basic education.

	FFCA Charter School Society						Alberta					
	2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
Overall	1,109	93.1	1,104	92.5	1,080	92.1	265,232	90.3	257,078	89.7	253,558	88.6
Parent	201	92.3	194	92.0	162	92.1	36,085	86.6	34,318	86.4	31,809	85.2
Student	746	89.0	747	86.8	755	86.8	195,523	88.0	190,299	86.9	190,089	85.8
Teacher	163	98.1	164	98.0	164	97.3	33,625	96.2	32,462	95.7	31,661	94.7

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Welcome, Caring, Respectful, and Safe Learning Environments – Measure History

The percentage of teachers, parents and students who agree that their learning environments are welcoming, caring, respectful and safe.

	FFCA Charter School Society											Alberta											
	2019		2020		2021		2022		2023		Measure Evaluation			2019		2020		2021		2022		2023	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
Overall	n/a	n/a	n/a	n/a	1,165	90.0	1,063	90.1	1,098	88.7	n/a	Maintained	n/a	n/a	n/a	n/a	n/a	231,091	87.8	249,541	86.1	257,391	84.7
Parent	n/a	n/a	n/a	n/a	258	94.3	183	94.4	140	92.2	n/a	Maintained	n/a	n/a	n/a	n/a	n/a	30,980	88.2	31,715	86.9	31,885	85.6
Student	n/a	n/a	n/a	n/a	742	79.6	725	80.4	785	79.0	n/a	Maintained	n/a	n/a	n/a	n/a	n/a	169,900	79.8	187,258	77.7	193,156	76.6
Teacher	n/a	n/a	n/a	n/a	165	96.1	155	95.3	173	95.1	n/a	Maintained	n/a	n/a	n/a	n/a	n/a	30,211	95.3	30,968	93.6	32,350	92.0

Welcome, Caring, Respectful, and Safe Learning Environments – 3-year Rolling Average

The percentage of teachers, parents and students who agree that their learning environments are welcoming, caring, respectful and safe.

	FFCA Charter School Society						Alberta					
	2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
Overall	n/a	n/a	1,063	90.1	1,081	89.4	n/a	n/a	249,941	86.1	253,666	85.4
Parent	n/a	n/a	183	94.4	162	93.3	n/a	n/a	31,715	86.9	31,800	86.2
Student	n/a	n/a	725	80.4	755	79.7	n/a	n/a	187,258	77.7	190,207	77.2
Teacher	n/a	n/a	155	95.3	164	95.2	n/a	n/a	30,968	93.6	31,659	92.8

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Access to Supports and Services – Measure History

The percentage of teachers, parents and students who agree that students have access to the appropriate supports and services at school.

	FFCA Charter School Society											Alberta											
	2019		2020		2021		2022		2023		Measure Evaluation			2019		2020		2021		2022		2023	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
Overall	n/a	n/a	n/a	n/a	1,165	83.9	1,061	82.9	1,098	80.7	n/a	Declined	n/a	n/a	n/a	n/a	n/a	230,761	82.6	249,570	81.6	256,994	80.6
Parent	n/a	n/a	n/a	n/a	258	90.7	182	85.6	140	83.8	n/a	Maintained	n/a	n/a	n/a	n/a	n/a	30,936	78.9	31,684	77.4	31,847	75.7
Student	n/a	n/a	n/a	n/a	742	77.7	724	80.3	785	79.9	n/a	Maintained	n/a	n/a	n/a	n/a	n/a	169,631	80.2	186,935	80.1	192,805	79.9
Teacher	n/a	n/a	n/a	n/a	165	83.4	155	82.7	173	78.4	n/a	Maintained	n/a	n/a	n/a	n/a	n/a	30,194	88.7	30,951	87.3	32,342	86.2

Access to Supports and Services – 3-year Rolling Average

The percentage of teachers, parents and students who agree that students have access to the appropriate supports and services at school.

	FFCA Charter School Society						Alberta					
	2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
Overall	n/a	n/a	1,061	82.9	1,080	81.8	n/a	n/a	249,570	81.6	253,282	81.1
Parent	n/a	n/a	182	85.6	161	84.7	n/a	n/a	31,684	77.4	31,766	76.5
Student	n/a	n/a	724	80.3	755	80.1	n/a	n/a	186,935	80.1	189,870	80.0
Teacher	n/a	n/a	155	82.7	164	80.6	n/a	n/a	30,951	87.3	31,647	86.8

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Parental Involvement – Measure History

Percentage of teachers and parents satisfied with parental involvement in decisions about their child's education.

	FFCA Charter School Society										Alberta												
	2019		2020		2021		2022		2023		Measure Evaluation			2019		2020		2021		2022		2023	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
Overall	350	86.0	372	86.8	423	86.6	336	87.6	310	86.3	Very High	Maintained	Excellent	68,116	81.3	70,377	81.8	60,919	79.5	62,412	78.8	63,936	79.1
Parent	196	84.1	200	86.2	258	84.4	182	86.0	139	84.3	Very High	Maintained	Excellent	34,944	73.6	36,556	73.9	30,886	72.2	31,598	72.3	31,720	72.5
Teacher	154	87.8	172	87.4	165	88.8	154	89.2	171	88.2	Intermediate	Maintained	Acceptable	33,172	89.0	33,821	89.6	30,033	86.8	30,814	85.2	32,215	85.7

Parental Involvement – 3-year Rolling Average

Percentage of teachers and parents satisfied with parental involvement in decisions about their child's education.

	FFCA Charter School Society						Alberta					
	2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
Overall	361	86.4	354	87.2	323	88.0	69,247	81.5	66,395	80.3	63,174	78.9
Parent	198	85.2	191	86.1	161	85.2	35,750	73.8	34,077	73.1	31,659	72.4
Teacher	163	87.6	163	88.3	163	88.7	33,497	89.3	32,318	87.4	31,515	85.5

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Supplemental AEAMs

Supplemental AEAMs – Overall Summary

Measure	FFCA Charter School Society			Alberta			Measure Evaluation		
	Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Diploma Exam Participation Rate (4+ Exams)	10.2	n/a	93.4	3.5	n/a	56.6	n/a	n/a	n/a
Drop Out Rate	0.0	0.0	0.1	2.5	2.3	2.5	Very High	Improved	Excellent
In-Service Jurisdiction Needs	72.6	73.9	71.8	82.2	83.7	84.3	Very Low	Maintained	Concern
Lifelong Learning	86.3	87.8	82.0	80.4	81.0	76.8	Very High	Improved	Excellent
Program of Studies	77.8	81.1	82.6	82.9	82.9	82.6	Intermediate	Declined Significantly	Issue
Program of Studies - At Risk Students	81.1	82.6	85.0	81.2	81.9	83.4	Low	Declined Significantly	Concern
Rutherford Scholarship Eligibility Rate	96.8	96.5	92.6	71.9	70.2	68.3	Very High	Improved	Excellent
Safe and Caring	90.2	91.7	91.0	87.5	88.8	89.1	Very High	Maintained	Excellent
Satisfaction with Program Access	71.0	69.9	72.8	72.9	72.6	73.9	Low	Maintained	Issue
School Improvement	74.6	77.8	81.4	75.2	74.2	77.9	Intermediate	Declined Significantly	Issue
Transition Rate (6 yr)	96.2	88.2	92.4	59.7	60.3	60.2	Very High	Improved	Excellent
Work Preparation	91.3	95.5	94.0	83.1	84.9	84.5	Very High	Declined	Good

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Diploma Exam Participation Rate – Measure History

Percentage of students writing 0 to 6 or more Diploma Examinations by the end of their 3rd year of high school

	FFCA Charter School Society					Alberta				
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
N	179	165	193	203	199	44,978	45,354	46,245	47,675	48,340
% Writing 0 Exams	5.2	2.3	n/a	n/a	1.7	13.9	13.9	n/a	n/a	20.9
% Writing 1+ Exams	94.8	97.7	n/a	n/a	98.3	86.1	86.1	n/a	n/a	79.1
% Writing 2+ Exams	93.7	97.1	n/a	n/a	83.0	83.3	83.3	n/a	n/a	54.4
% Writing 3+ Exams	92.6	95.9	n/a	n/a	43.5	67.1	67.1	n/a	n/a	20.0
% Writing 4+ Exams	89.8	93.4	n/a	n/a	10.2	56.6	56.6	n/a	n/a	3.5
% Writing 5+ Exams	76.2	79.4	n/a	n/a	0.5	38.8	38.3	n/a	n/a	0.5
% Writing 6+ Exams	22.6	24.4	n/a	n/a	0.0	14.3	13.7	n/a	n/a	0.0

Diploma Exam Participation Rate – 3-year Rolling Average

Percentage of students writing 0 to 6 or more Diploma Examinations by the end of their 3rd year of high school

	FFCA Charter School Society			Alberta		
	2018 - 2020 Avg	2019 - 2021 Avg	2020 - 2022 Avg	2018 - 2020 Avg	2019 - 2021 Avg	2020 - 2022 Avg
N	172	165	n/a	45,166	45,354	n/a
% Writing 0 Exams	3.7	2.3	n/a	13.9	13.9	n/a
% Writing 1+ Exams	96.3	97.7	n/a	86.1	86.1	n/a
% Writing 2+ Exams	95.4	97.1	n/a	83.3	83.3	n/a
% Writing 3+ Exams	94.2	95.9	n/a	67.1	67.1	n/a
% Writing 4+ Exams	91.6	93.4	n/a	56.6	56.6	n/a
% Writing 5+ Exams	77.8	79.4	n/a	38.8	38.3	n/a
% Writing 6+ Exams	23.5	24.4	n/a	14.0	13.7	n/a

Diploma Exam Participation Rate – Detail

Percentage of students writing 1 or more Diploma Examinations by the end of their 3rd year of high school, by course and subject

	FFCA Charter School Society					Alberta				
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
N	179	165	193	203	199	44,978	45,354	46,245	47,675	48,340
English Language Arts 30-1	87.2	92.7	n/a	n/a	64.8	56.6	55.9	n/a	n/a	27.7
English Language Arts 30-2	17.3	27.9	n/a	n/a	0.5	27.9	29.0	n/a	n/a	13.3
Total of 1 or more English Diploma Exams	92.7	96.4	n/a	n/a	65.3	81.5	81.7	n/a	n/a	40.5
Social Studies 30-1	49.2	44.8	n/a	n/a	12.1	45.2	44.3	n/a	n/a	22.5
Social Studies 30-2	44.1	50.9	n/a	n/a	29.1	37.3	38.0	n/a	n/a	17.4
Total of 1 or more Social Diploma Exams	93.3	94.5	n/a	n/a	41.2	81.8	81.7	n/a	n/a	39.8
Mathematics 30-1	70.4	67.3	n/a	n/a	29.6	36.7	35.4	n/a	n/a	10.9
Mathematics 30-2	20.7	33.3	n/a	n/a	3.5	25.0	26.1	n/a	n/a	12.1
Total of 1 or more Math Diploma Exams	85.5	92.1	n/a	n/a	33.2	59.6	59.3	n/a	n/a	22.9
Biology 30	70.4	72.7	n/a	n/a	34.2	42.9	42.4	n/a	n/a	18.0
Chemistry 30	64.2	61.2	n/a	n/a	42.2	36.0	35.2	n/a	n/a	15.6
Physics 30	26.3	29.1	n/a	n/a	13.6	18.8	17.7	n/a	n/a	9.0
Science 30	33.0	39.4	n/a	n/a	1.5	17.1	18.2	n/a	n/a	7.9
Total of 1 or more Science Diploma Exams	91.6	95.8	n/a	n/a	73.4	62.1	62.1	n/a	n/a	41.4
Français 30-1	0.0	0.0	n/a	n/a	0.0	0.3	0.3	n/a	n/a	0.1
French Language Arts 30	0.0	0.0	n/a	n/a	0.0	2.7	2.6	n/a	n/a	1.3
Total of 1 or more French Diploma Exams	0.0	0.0	n/a	n/a	0.0	3.0	2.9	n/a	n/a	1.5

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Drop Out Rate – Measure History

	FFCA Charter School Society										Measure Evaluation			Alberta									
	2018		2019		2020		2021		2022		Achievement	Improvement	Overall	2018		2019		2020		2021		2022	
	N	%	N	%	N	%	N	%	N	%				N	%	N	%	N	%	N	%	N	%
Drop Out Rate	640	0.0	745	0.4	738	0.0	833	0.0	815	0.0	Very High	Improved	Excellent	182,832	2.6	184,812	2.7	186,228	2.6	189,713	2.3	191,156	2.5
Returning Rate	1	*	3	*	5	*	4	*	4	*	n/a	n/a	n/a	6,800	22.7	6,750	18.2	6,720	18.1	6,408	17.3	5,940	17.2

Drop Out Rate – 3-year Rolling Average

	FFCA Charter School Society						Alberta					
	2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
Drop Out Rate	708	0.1	772	0.1	795	0.0	184,624	2.6	186,918	2.5	189,032	2.4
Returning Rate	n/a	n/a	n/a	n/a	n/a	n/a	6,757	19.7	6,620	17.9	6,356	17.5

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In-Service Jurisdiction Needs – Measure History

The percentage of teachers reporting that in the past 3-5 years the professional development and in-servicing received from the school authority has been focused, systematic and contributed significantly to their ongoing professional growth.

	FFCA Charter School Society										Measure Evaluation			Alberta									
	2019		2020		2021		2022		2023		Achievement	Improvement	Overall	2019		2020		2021		2022		2023	
	N	%	N	%	N	%	N	%	N	%				N	%	N	%	N	%	N	%	N	%
Overall	153	79.2	172	69.8	162	71.4	153	73.9	167	72.6	Very Low	Maintained	Concern	33,074	85.2	33,766	85.0	29,619	84.9	30,280	83.7	31,648	82.2
Teacher	153	79.2	172	69.8	162	71.4	153	73.9	167	72.6	Very Low	Maintained	Concern	33,074	85.2	33,766	85.0	29,619	84.9	30,280	83.7	31,648	82.2

In-Service Jurisdiction Needs – 3-year Rolling Average

The percentage of teachers reporting that in the past 3-5 years the professional development and in-servicing received from the school authority has been focused, systematic and contributed significantly to their ongoing professional growth.

	FFCA Charter School Society						Alberta					
	2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
Overall	163	74.5	163	71.8	160	73.2	33,420	85.1	32,023	84.3	30,964	83.0
Teacher	163	74.5	163	71.8	160	73.2	33,420	85.1	32,023	84.3	30,964	83.0

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Lifelong Learning – Measure History

Percentage of teacher and parent satisfaction that students demonstrate the knowledge, skills and attitudes necessary for lifelong learning.

	FFCA Charter School Society										Alberta												
	2019		2020		2021		2022		2023		Measure Evaluation			2019		2020		2021		2022		2023	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
Overall	346	70.9	370	76.3	407	89.0	325	87.8	301	86.3	Very High	Improved	Excellent	66,943	71.4	69,182	72.6	59,478	82.1	60,822	81.0	62,032	80.4
Parent	193	67.8	199	77.5	244	89.1	172	89.3	135	86.6	Very High	Maintained	Excellent	33,876	64.0	35,454	64.6	29,693	75.3	30,314	74.6	30,381	73.4
Teacher	153	74.1	171	75.0	163	86.8	153	86.3	166	86.1	Intermediate	Improved	Good	33,067	78.8	33,728	80.6	29,785	88.9	30,508	87.4	31,651	87.3

Lifelong Learning – 3-year Rolling Average

Percentage of teacher and parent satisfaction that students demonstrate the knowledge, skills and attitudes necessary for lifelong learning.

	FFCA Charter School Society						Alberta					
	2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
Overall	358	73.6	348	82.0	313	87.1	66,063	72.0	65,002	76.8	61,427	80.7
Parent	196	72.7	186	83.4	154	88.0	34,665	64.3	32,884	69.6	30,348	74.0
Teacher	162	74.5	162	80.7	160	86.2	33,398	79.7	32,118	84.0	31,080	87.4

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Program of Studies – Measure History

Percentage of teachers, parents and students satisfied with the opportunity for students to receive a broad program of studies including fine arts, career, technology, and health and physical education.

	FFCA Charter School Society										Alberta												
	2019		2020		2021		2022		2023		Measure Evaluation			2019		2020		2021		2022		2023	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
Overall	792	83.2	857	84.1	872	81.1	778	81.1	812	77.8	Intermediate	Declined Significantly	Issue	181,846	82.2	184,393	82.4	157,680	81.9	172,339	82.9	179,589	82.9
Parent	197	84.9	204	85.9	258	87.2	182	86.7	140	83.1	Very High	Maintained	Excellent	35,252	80.1	36,901	80.1	30,817	81.7	31,625	82.4	31,780	82.2
Student	441	73.7	481	74.5	449	68.7	441	71.1	499	69.7	Intermediate	Declined	Issue	113,304	77.4	113,541	77.8	96,676	74.9	109,776	76.9	115,487	77.4
Teacher	154	80.9	172	91.9	165	87.5	155	85.3	173	80.5	Intermediate	Declined Significantly	Issue	33,290	89.1	33,951	89.3	30,187	89.2	30,938	89.3	32,322	89.3

Program of Studies – 3-year Rolling Average

Percentage of teachers, parents and students satisfied with the opportunity for students to receive a broad program of studies including fine arts, career, technology, and health and physical education.

	FFCA Charter School Society						Alberta					
	2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
Overall	825	83.6	818	82.6	795	79.4	183,120	82.3	178,366	82.6	175,964	82.9
Parent	201	85.4	193	86.3	161	84.9	36,077	80.1	34,263	81.3	31,703	82.3
Student	461	74.1	461	72.8	470	70.4	113,423	77.6	111,659	77.3	112,632	77.1
Teacher	163	91.4	164	88.6	164	82.9	33,621	89.2	32,445	89.3	31,630	89.3

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At-Risk Students Program of Studies – Measure History

Percentage of teacher, parent and student agreement that programs for children at risk are easy to access and timely.

	FFCA Charter School Society										Measure Evaluation			Alberta									
	2019		2020		2021		2022		2023		Achievement	Improvement	Overall	2019		2020		2021		2022		2023	
	N	%	N	%	N	%	N	%	N	%				N	%	N	%	N	%	N	%	N	%
Overall	1,071	87.5	1,144	87.4	1,165	84.2	1,061	82.6	1,098	81.1	Low	Declined Significantly	Concern	265,362	84.7	264,165	84.9	230,686	82.7	249,524	81.9	256,932	81.2
Parent	197	85.7	204	90.0	258	88.8	182	82.7	140	80.3	Intermediate	Declined	Issue	35,184	77.8	36,846	78.1	30,874	76.7	31,643	75.3	31,805	73.7
Student	720	82.2	768	82.4	742	77.7	724	80.3	785	79.9	Low	Maintained	Issue	196,933	81.9	193,409	82.2	169,631	80.2	186,935	80.1	192,805	79.9
Teacher	154	94.5	172	89.9	165	86.1	155	84.8	173	83.0	Very Low	Declined	Concern	33,245	94.5	33,910	94.4	30,181	91.2	30,946	90.3	32,322	89.9

At-Risk Students Program of Studies – 3-year Rolling Average

Percentage of teacher, parent and student agreement that programs for children at risk are easy to access and timely.

	FFCA Charter School Society						Alberta					
	2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
Overall	1,108	87.4	1,103	85.0	1,080	81.9	264,764	84.8	256,845	83.4	253,228	81.5
Parent	201	87.8	193	86.4	161	81.5	36,015	77.9	34,245	76.7	31,724	74.5
Student	744	82.3	746	81.4	755	80.1	195,171	82.1	190,172	81.1	189,870	80.0
Teacher	163	92.2	164	87.4	164	83.9	33,578	94.4	32,428	92.4	31,634	90.1

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Rutherford Scholarship Eligibility Rate – Measure History

	FFCA Charter School Society					Measure Evaluation			Alberta				
	2018	2019	2020	2021	2022	Achievement	Improvement	Overall	2018	2019	2020	2021	2022
Total Gr 12 Students	142	162	192	198	188	n/a	n/a	n/a	60,559	58,970	59,357	58,631	57,307
Percent Eligible for Scholarship	93.7	90.7	90.6	96.5	96.8	Very High	Improved	Excellent	64.8	66.6	68.0	70.2	71.9

Rutherford Scholarship Eligibility Rate – 3-year Rolling Average

	FFCA Charter School Society			Alberta		
	2018 - 2020 Avg	2019 - 2021 Avg	2020 - 2022 Avg	2018 - 2020 Avg	2019 - 2021 Avg	2020 - 2022 Avg
Total Gr 12 Students	165	184	193	59,629	58,986	58,432
Percent Eligible for Scholarship	91.7	92.6	94.6	66.4	68.3	70.0

Rutherford Scholarship Eligibility Rate – by Grade

Reporting School Year	Total Students	Grade 10 Rutherford		Grade 11 Rutherford		Grade 12 Rutherford		Overall	
		Number of Students Eligible	Percent of Students Eligible	Number of Students Eligible	Percent of Students Eligible	Number of Students Eligible	Percent of Students Eligible	Number of Students Eligible	Percent of Students Eligible
2018	142	128	90.1	125	88.0	112	78.9	133	93.7
2019	162	137	84.6	140	86.4	137	84.6	147	90.7
2020	192	158	82.3	156	81.3	148	77.1	174	90.6
2021	198	177	89.4	182	91.9	171	86.4	191	96.5
2022	188	175	93.1	168	89.4	161	85.6	182	96.8

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Safe and Caring – Measure History

Percentage of teacher, parent and student agreement that: students are safe at school, are learning the importance of caring for others, are learning respect for others and are treated fairly in school.

	FFCA Charter School Society										Measure Evaluation			Alberta									
	2019		2020		2021		2022		2023		Achievement	Improvement	Overall	2019		2020		2021		2022		2023	
	N	%	N	%	N	%	N	%	N	%				N	%	N	%	N	%	N	%	N	%
Overall	1,071	90.6	1,144	90.4	1,165	91.6	1,062	91.7	1,098	90.2	Very High	Maintained	Excellent	265,382	89.0	264,204	89.4	230,987	90.0	249,835	88.8	257,278	87.5
Parent	197	94.3	204	95.4	258	95.3	182	95.6	140	93.2	Very High	Maintained	Excellent	35,247	89.7	36,899	90.2	30,969	90.5	31,707	89.5	31,879	88.1
Student	720	82.6	768	82.1	742	84.1	725	85.0	785	83.3	Very High	Maintained	Excellent	196,856	82.3	193,364	82.6	169,813	84.0	187,165	82.5	193,049	81.5
Teacher	154	94.9	172	93.6	165	95.4	155	94.5	173	94.1	Intermediate	Maintained	Acceptable	33,279	95.1	33,941	95.3	30,205	95.4	30,963	94.3	32,350	93.0

Safe and Caring – 3-year Rolling Average

Percentage of teacher, parent and student agreement that: students are safe at school, are learning the importance of caring for others, are learning respect for others and are treated fairly in school.

	FFCA Charter School Society						Alberta					
	2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
Overall	1,108	90.5	1,103	91.0	1,080	90.9	264,793	89.2	257,020	89.1	253,557	88.1
Parent	201	94.8	193	95.5	161	94.4	36,073	90.0	34,303	89.9	31,793	88.8
Student	744	82.3	747	83.5	755	84.1	195,110	82.5	190,265	82.6	190,107	82.0
Teacher	163	94.2	164	94.0	164	94.3	33,610	95.2	32,452	94.8	31,657	93.6

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Satisfaction with Program Access – Measure History

Percentage of teacher, parent and student satisfaction with the accessibility, effectiveness and efficiency of programs and services for students in their community.

	FFCA Charter School Society										Measure Evaluation			Alberta									
	2019		2020		2021		2022		2023		Achievement	Improvement	Overall	2019		2020		2021		2022		2023	
	N	%	N	%	N	%	N	%	N	%				N	%	N	%	N	%	N	%	N	%
Overall	1,064	72.4	1,137	75.7	1,154	72.9	1,049	69.9	1,093	71.0	Low	Maintained	Issue	263,978	73.1	262,662	75.2	228,281	71.8	247,744	72.6	255,597	72.9
Parent	191	69.3	199	84.3	252	82.4	178	81.1	137	76.7	Very High	Declined	Good	34,371	61.1	35,963	68.4	29,417	65.7	30,664	67.4	31,117	68.4
Student	720	79.0	766	77.2	738	68.6	716	68.9	784	71.1	Very Low	Maintained	Concern	196,411	78.8	192,861	79.0	168,839	71.9	186,237	73.5	192,269	74.3
Teacher	153	69.0	172	65.7	164	67.7	155	59.9	172	65.2	Low	Maintained	Issue	33,196	79.3	33,838	78.1	30,025	77.8	30,843	77.0	32,211	76.0

Satisfaction with Program Access – 3-year Rolling Average

Percentage of teacher, parent and student satisfaction with the accessibility, effectiveness and efficiency of programs and services for students in their community.

	FFCA Charter School Society						Alberta					
	2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
Overall	1,101	74.1	1,093	72.8	1,071	70.5	263,320	74.1	255,203	73.9	251,871	72.7
Parent	195	76.8	189	82.7	158	78.9	35,167	64.7	33,314	67.9	30,891	67.9
Student	743	78.1	741	73.0	750	70.0	194,838	78.9	189,549	76.3	189,253	73.9
Teacher	163	67.3	164	62.8	164	62.5	33,517	78.7	32,341	77.5	31,527	76.5

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School Improvement – Measure History

Percentage of teachers, parents and students indicating that their school and schools in their jurisdiction have improved or stayed the same the last three years.

	FFCA Charter School Society										Measure Evaluation			Alberta									
	2019		2020		2021		2022		2023		Achievement	Improvement	Overall	2019		2020		2021		2022		2023	
	N	%	N	%	N	%	N	%	N	%				N	%	N	%	N	%	N	%	N	%
Overall	1,062	84.3	1,138	85.1	1,137	81.6	1,045	77.8	1,082	74.6	Intermediate	Declined Significantly	Issue	263,364	81.0	262,079	81.5	224,041	81.4	243,980	74.2	251,355	75.2
Parent	191	92.1	198	91.5	244	93.0	175	88.6	138	83.3	Very High	Declined	Good	34,159	80.3	35,896	80.0	28,016	81.7	30,147	70.0	30,371	72.5
Student	720	73.3	768	73.7	735	70.2	720	69.5	780	68.5	Low	Declined	Issue	196,592	79.4	192,917	79.6	167,992	79.1	185,107	76.3	191,142	75.0
Teacher	151	87.4	172	89.5	158	81.6	150	75.3	164	72.0	Intermediate	Declined Significantly	Issue	32,613	83.4	33,266	85.0	28,033	83.4	28,726	76.3	29,842	78.0

School Improvement – 3-year Rolling Average

Percentage of teachers, parents and students indicating that their school and schools in their jurisdiction have improved or stayed the same the last three years.

	FFCA Charter School Society						Alberta					
	2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
Overall	1,100	84.7	1,092	81.4	1,064	76.2	262,722	81.3	253,030	77.9	247,868	74.7
Parent	195	92.0	187	90.2	157	86.0	35,028	80.2	33,022	75.0	30,259	71.3
Student	744	73.5	744	71.6	750	69.0	194,756	79.5	189,012	77.9	188,125	75.8
Teacher	162	88.5	161	82.4	157	73.6	32,940	84.2	30,996	80.7	29,284	77.2

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High School to Post-Secondary Transition Rate – Measure History

	FFCA Charter School Society										Measure Evaluation			Alberta									
	2018		2019		2020		2021		2022		Achievement	Improvement	Overall	2018		2019		2020		2021		2022	
	N	%	N	%	N	%	N	%	N	%				N	%	N	%	N	%	N	%	N	%
4 Year Transition	163	83.9	178	77.3	164	83.6	193	88.1	203	81.1	Very High	Maintained	Excellent	44,994	40.2	44,980	40.9	45,351	40.5	46,242	41.2	47,660	40.2
6 Year Transition	154	94.1	176	94.1	163	95.1	178	88.2	164	96.2	Very High	Improved	Excellent	43,728	59.1	44,832	60.3	44,983	60.0	44,966	60.3	45,342	59.7

High School to Post-Secondary Transition Rate – 3-year Rolling Average

	FFCA Charter School Society						Alberta					
	2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
4 Year Transition	168	81.6	178	83.0	187	84.3	45,108	40.6	45,524	40.9	46,418	40.7
6 Year Transition	164	94.4	172	92.4	168	93.2	44,514	59.8	44,927	60.2	45,097	60.0

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Work Preparation – Measure History

Percentage of teachers and parents who agree that students are taught attitudes and behaviours that will make them successful at work when they finish school.

	FFCA Charter School Society										Measure Evaluation			Alberta									
	2019		2020		2021		2022		2023		Achievement	Improvement	Overall	2019		2020		2021		2022		2023	
	N	%	N	%	N	%	N	%	N	%				N	%	N	%	N	%	N	%	N	%
Overall	340	86.2	365	92.5	400	94.6	319	95.5	294	91.3	Very High	Declined	Good	66,088	83.0	68,221	84.1	58,109	85.7	59,488	84.9	60,705	83.1
Parent	189	81.0	197	90.9	240	91.7	168	92.3	132	86.4	Very High	Declined	Good	33,423	75.2	34,944	76.0	28,862	77.8	29,553	77.3	29,574	75.0
Teacher	151	91.4	168	94.0	160	97.5	151	98.7	162	96.3	Very High	Maintained	Excellent	32,665	90.8	33,277	92.2	29,247	93.7	29,935	92.5	31,031	91.3

Work Preparation – 3-year Rolling Average

Percentage of teachers and parents who agree that students are taught attitudes and behaviours that will make them successful at work when they finish school.

	FFCA Charter School Society						Alberta					
	2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2021 - 2023 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
Overall	353	89.3	342	94.0	307	93.4	67,155	83.5	63,855	84.5	60,097	84.0
Parent	193	85.9	183	91.6	150	89.3	34,184	75.6	32,249	76.6	29,614	76.1
Teacher	160	92.7	160	96.4	157	97.5	32,971	91.5	31,606	92.4	30,483	91.9

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EAL Required AEAMs

EAL – Overall Summary

Assurance Domain	Measure	FFCA Charter School Society (EAL)			Alberta (EAL)			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Student Growth and Achievement	Student Learning Engagement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Citizenship	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	3-year High School Completion	95.2	99.4	97.7	72.8	78.5	77.1	Very High	Maintained	Excellent
	5-year High School Completion	97.8	100.0	99.1	88.7	86.1	86.0	Very High	Maintained	Excellent
	PAT: Acceptable	88.5	71.1	n/a	57.9	59.7	n/a	Very High	n/a	n/a
	PAT: Excellence	17.8	17.5	n/a	12.2	13.7	n/a	Intermediate	n/a	n/a
	Diploma: Acceptable	75.3	73.7	n/a	67.1	59.0	n/a	Low	n/a	n/a
	Diploma: Excellence	16.4	7.9	n/a	13.8	10.8	n/a	Intermediate	n/a	n/a
Teaching & Leading	Education Quality	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Learning Supports	Welcoming, Caring, Respectful and Safe Learning Environments (WCRSLE)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Access to Supports and Services	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Governance	Parental Involvement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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EAL High School Completion Rate – Measure History

	FFCA Charter School Society (EAL)										Alberta (EAL)												
	2018		2019		2020		2021		2022		Measure Evaluation			2018		2019		2020		2021		2022	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
3 Year Completion	41	97.6	60	96.7	102	97.1	85	99.4	23	95.2	Very High	Maintained	Excellent	3,388	75.1	3,307	74.1	3,654	78.7	3,646	78.5	3,805	72.8
4 Year Completion	28	97.3	37	97.3	51	100.0	91	97.2	77	99.0	Very High	Maintained	Excellent	2,784	82.8	3,076	83.0	2,993	83.0	3,278	86.4	3,337	85.0
5 Year Completion	47	100.0	28	97.2	35	100.0	51	100.0	87	97.8	Very High	Maintained	Excellent	2,410	86.0	2,664	85.0	2,960	86.9	2,874	86.1	3,151	88.7

EAL High School Completion Rate – 3-year Rolling Average

	FFCA Charter School Society (EAL)						Alberta (EAL)					
	2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
3 Year Completion	68	97.1	82	97.7	70	97.3	3,450	76.0	3,536	77.1	3,702	76.7
4 Year Completion	39	98.2	60	98.2	73	98.7	2,951	82.9	3,116	84.1	3,203	84.8
5 Year Completion	37	99.1	38	99.1	58	99.3	2,678	85.9	2,833	86.0	2,995	87.2

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EAL PAT Results by Number Enrolled – Measure History

	FFCA Charter School Society (EAL)					Measure Evaluation			Alberta (EAL)				
	2019	2020	2021	2022	2023	Achievement	Improvement	Overall	2019	2020	2021	2022	2023
N	142	n/a	n/a	100	136	n/a	n/a	n/a	16,165	n/a	n/a	15,953	17,260
Acceptable Standard %	85.0	n/a	n/a	71.1	88.5	Very High	n/a	n/a	64.5	n/a	n/a	59.7	57.9
Standard of Excellence %	14.7	n/a	n/a	17.5	17.8	Intermediate	n/a	n/a	15.6	n/a	n/a	13.7	12.2

EAL PAT Results by Number Enrolled – 3-year Rolling Average

	FFCA Charter School Society (EAL)			Alberta (EAL)		
	2019 - 2021 Avg	2020 - 2022 Avg	2021 - 2023 Avg	2019 - 2021 Avg	2020 - 2022 Avg	2021 - 2023 Avg
N	142	n/a	136	16,165	n/a	17,260
Acceptable Standard (%)	85.0	n/a	88.5	64.5	n/a	57.9
Standard of Excellence (%)	14.7	n/a	17.8	15.6	n/a	12.2

EAL PAT Results Course by Course Summary with Measure Evaluation

Course	Measure	FFCA Charter School Society (EAL)						Alberta (EAL)				
		Achievement	Improvement	Overall	2023		Prev 3 Year Average		2023		Prev 3 Year Average	
					N	%	N	%	N	%	N	%
English Language Arts 5	Acceptable Standard	Very High	n/a	n/a	71	95.8	n/a	n/a	9,044	73.9	n/a	n/a
	Standard of Excellence	Very High	n/a	n/a	71	25.4	n/a	n/a	9,044	13.9	n/a	n/a
French Language Arts 5, année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	188	75.5	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	188	13.8	n/a	n/a
Français 5 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	79	65.8	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	79	10.1	n/a	n/a
Mathematics 5	Acceptable Standard	Very High	n/a	n/a	71	93.0	n/a	n/a	9,076	64.9	n/a	n/a
	Standard of Excellence	Very High	n/a	n/a	71	33.8	n/a	n/a	9,076	15.2	n/a	n/a
Science 5	Acceptable Standard	Very High	n/a	n/a	71	94.4	n/a	n/a	9,728	64.7	n/a	n/a
	Standard of Excellence	Very High	n/a	n/a	71	38.0	n/a	n/a	9,728	17.2	n/a	n/a
Social Studies 5	Acceptable Standard	Very High	n/a	n/a	71	95.8	n/a	n/a	10,098	65.4	n/a	n/a
	Standard of Excellence	High	n/a	n/a	71	28.2	n/a	n/a	10,098	15.7	n/a	n/a
English Language Arts 9	Acceptable Standard	Very High	n/a	n/a	65	93.8	n/a	n/a	6,969	62.2	n/a	n/a
	Standard of Excellence	Low	n/a	n/a	65	6.2	n/a	n/a	6,969	6.6	n/a	n/a
K&E English Language Arts 9	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	149	34.9	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	149	1.3	n/a	n/a
French Language Arts 9, année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	154	71.1	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	154	11.3	n/a	n/a
Français 9 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	84	64.3	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	84	11.9	n/a	n/a
Mathematics 9	Acceptable Standard	Very High	n/a	n/a	65	84.6	n/a	n/a	6,930	50.1	n/a	n/a
	Standard of Excellence	Low	n/a	n/a	65	12.3	n/a	n/a	6,930	12.0	n/a	n/a
K&E Mathematics 9	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	177	39.5	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	177	5.6	n/a	n/a
Science 9	Acceptable Standard	Very High	n/a	n/a	65	83.1	n/a	n/a	6,975	59.4	n/a	n/a
	Standard of Excellence	Very High	n/a	n/a	65	26.2	n/a	n/a	6,975	15.0	n/a	n/a
K&E Science 9	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	151	33.1	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	151	3.3	n/a	n/a
Social Studies 9	Acceptable Standard	Very High	n/a	n/a	65	84.6	n/a	n/a	6,983	50.4	n/a	n/a
	Standard of Excellence	Intermediate	n/a	n/a	65	15.4	n/a	n/a	6,983	11.0	n/a	n/a
K&E Social Studies 9	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	137	39.4	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	137	1.5	n/a	n/a

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EAL Diploma Exam Results by Students Writing – Measure History

	FFCA Charter School Society (EAL)					Measure Evaluation			Alberta (EAL)				
	2019	2020	2021	2022	2023	Achievement	Improvement	Overall	2019	2020	2021	2022	2023
N	74	n/a	n/a	20	19	n/a	n/a	n/a	6,239	n/a	n/a	5,396	6,167
Acceptable Standard %	89.6	n/a	n/a	73.7	75.3	Low	n/a	n/a	72.5	n/a	n/a	59.0	67.1
Standard of Excellence %	30.7	n/a	n/a	7.9	16.4	Intermediate	n/a	n/a	15.3	n/a	n/a	10.8	13.8

EAL Diploma Exam Results by Students Writing – 3-year Rolling Average

	FFCA Charter School Society (EAL)			Alberta (EAL)		
	2019 - 2021 Avg	2020 - 2022 Avg	2021 - 2023 Avg	2019 - 2021 Avg	2020 - 2022 Avg	2021 - 2023 Avg
N	74	n/a	19	6,239	n/a	6,167
Acceptable Standard %	89.6	n/a	75.3	72.5	n/a	67.1
Standard of Excellence %	30.7	n/a	16.4	15.3	n/a	13.8

EAL Diploma Exam Results Course by Course Summary with Measure Evaluation

Course	Measure	FFCA Charter School Society (EAL)						Alberta (EAL)				
		Achievement	Improvement	Overall	2023		Prev 3 Year Average		2023		Prev 3 Year Average	
					N	%	N	%	N	%	N	%
English Lang Arts 30-1	Diploma Examination Acceptable Standard	Very Low	n/a	n/a	11	45.5	n/a	n/a	2,482	63.3	n/a	n/a
	Diploma Examination Standard of Excellence	Very Low	n/a	n/a	11	0.0	n/a	n/a	2,482	3.7	n/a	n/a
English Lang Arts 30-2	Diploma Examination Acceptable Standard	Very High	n/a	n/a	9	100.0	n/a	n/a	2,284	71.5	n/a	n/a
	Diploma Examination Standard of Excellence	Very Low	n/a	n/a	9	0.0	n/a	n/a	2,284	5.5	n/a	n/a
French Language Arts 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	27	85.2	n/a	n/a
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	27	0.0	n/a	n/a
Français 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	11	100.0	n/a	n/a
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	11	9.1	n/a	n/a
Mathematics 30-1	Diploma Examination Acceptable Standard	-	-	-	3	-	n/a	n/a	1,714	61.1	n/a	n/a
	Diploma Examination Standard of Excellence	-	-	-	3	-	n/a	n/a	1,714	23.1	n/a	n/a
Mathematics 30-2	Diploma Examination Acceptable Standard	n/a	n/a	n/a	12	58.3	n/a	n/a	1,327	58.5	n/a	n/a
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	12	16.7	n/a	n/a	1,327	9.7	n/a	n/a
Social Studies 30-1	Diploma Examination Acceptable Standard	-	-	-	1	-	n/a	n/a	1,415	72.7	n/a	n/a
	Diploma Examination Standard of Excellence	-	-	-	1	-	n/a	n/a	1,415	8.8	n/a	n/a
Social Studies 30-2	Diploma Examination Acceptable Standard	Very High	n/a	n/a	13	92.3	n/a	n/a	2,749	62.5	n/a	n/a
	Diploma Examination Standard of Excellence	High	n/a	n/a	13	15.4	n/a	n/a	2,749	7.8	n/a	n/a
Biology 30	Diploma Examination Acceptable Standard	Low	n/a	n/a	8	75.0	n/a	n/a	1,790	72.8	n/a	n/a
	Diploma Examination Standard of Excellence	Intermediate	n/a	n/a	8	25.0	n/a	n/a	1,790	24.7	n/a	n/a
Chemistry 30	Diploma Examination Acceptable Standard	Low	n/a	n/a	6	66.7	n/a	n/a	1,479	73.5	n/a	n/a
	Diploma Examination Standard of Excellence	High	n/a	n/a	6	33.3	n/a	n/a	1,479	29.9	n/a	n/a
Physics 30	Diploma Examination Acceptable Standard	-	-	-	3	-	n/a	n/a	715	75.7	n/a	n/a
	Diploma Examination Standard of Excellence	-	-	-	3	-	n/a	n/a	715	32.3	n/a	n/a
Science 30	Diploma Examination Acceptable Standard	Low	n/a	n/a	7	71.4	n/a	n/a	714	67.4	n/a	n/a
	Diploma Examination Standard of Excellence	Low	n/a	n/a	7	14.3	n/a	n/a	714	16.1	n/a	n/a

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EAL Supplementary AEAMs

EAL Supplementary AEAMs – Overall Summary

Measure	FFCA Charter School Society (EAL)			Alberta (EAL)			Measure Evaluation		
	Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Diploma Exam Participation Rate (4+ Exams)	36.3	n/a	96.7	4.6	n/a	51.0	n/a	n/a	n/a
Drop Out Rate	0.0	0.0	0.2	2.5	2.2	2.3	Very High	Maintained	Excellent
In-Service Jurisdiction Needs	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Lifelong Learning	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Program of Studies	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Program of Studies - At Risk Students	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Rutherford Scholarship Eligibility Rate	85.7	95.2	87.5	60.3	61.3	58.4	Very High	Maintained	Excellent
Safe and Caring	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Satisfaction with Program Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
School Improvement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Transition Rate (6 yr)	96.5	90.4	94.2	62.7	66.0	65.7	Very High	Maintained	Excellent
Work Preparation	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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EAL Diploma Exam Participation Rate – Measure History

Percentage of students writing 0 to 6 or more Diploma Examinations by the end of their 3rd year of high school

	FFCA Charter School Society (EAL)					Alberta (EAL)				
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
N	41	60	102	85	23	3,388	3,307	3,654	3,646	3,805
% Writing 0 Exams	0.0	0.0	n/a	n/a	4.8	12.6	13.9	n/a	n/a	23.4
% Writing 1+ Exams	100.0	100.0	n/a	n/a	95.2	87.4	86.1	n/a	n/a	76.6
% Writing 2+ Exams	97.6	100.0	n/a	n/a	90.7	83.1	82.1	n/a	n/a	52.3
% Writing 3+ Exams	97.6	98.3	n/a	n/a	68.0	66.8	63.4	n/a	n/a	20.9
% Writing 4+ Exams	90.2	96.7	n/a	n/a	36.3	54.4	51.0	n/a	n/a	4.6
% Writing 5+ Exams	73.2	85.0	n/a	n/a	0.0	36.7	33.3	n/a	n/a	0.7
% Writing 6+ Exams	14.6	26.7	n/a	n/a	0.0	11.3	10.6	n/a	n/a	0.0

EAL Diploma Exam Participation Rate – 3-year Rolling Average

Percentage of students writing 0 to 6 or more Diploma Examinations by the end of their 3rd year of high school

	FFCA Charter School Society (EAL)			Alberta (EAL)		
	2018 - 2020 Avg	2019 - 2021 Avg	2020 - 2022 Avg	2018 - 2020 Avg	2019 - 2021 Avg	2020 - 2022 Avg
N	51	60	n/a	3,348	3,307	n/a
% Writing 0 Exams	0.0	0.0	n/a	13.3	13.9	n/a
% Writing 1+ Exams	100.0	100.0	n/a	86.7	86.1	n/a
% Writing 2+ Exams	98.8	100.0	n/a	82.6	82.1	n/a
% Writing 3+ Exams	97.9	98.3	n/a	65.1	63.4	n/a
% Writing 4+ Exams	93.5	96.7	n/a	52.7	51.0	n/a
% Writing 5+ Exams	79.1	85.0	n/a	35.0	33.3	n/a
% Writing 6+ Exams	20.7	26.7	n/a	10.9	10.6	n/a

EAL Diploma Exam Participation Rate Detail

Percentage of students writing 1 or more Diploma Examinations by the end of their 3rd year of high school, by course and subject

	FFCA Charter School Society (EAL)					Alberta (EAL)				
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
N	41	60	102	85	23	3,388	3,307	3,654	3,646	3,805
English Language Arts 30-1	90.2	93.3	n/a	n/a	56.5	48.2	45.4	n/a	n/a	24.0
English Language Arts 30-2	34.1	41.7	n/a	n/a	4.3	41.6	43.8	n/a	n/a	20.8
Total of 1 or more English Diploma Exams	97.6	98.3	n/a	n/a	60.9	82.0	81.0	n/a	n/a	44.1
Social Studies 30-1	34.1	33.3	n/a	n/a	8.7	26.1	25.4	n/a	n/a	13.9
Social Studies 30-2	65.9	66.7	n/a	n/a	56.5	57.4	57.2	n/a	n/a	26.6
Total of 1 or more Social Diploma Exams	100.0	98.3	n/a	n/a	65.2	82.4	81.3	n/a	n/a	40.4
Mathematics 30-1	65.9	75.0	n/a	n/a	39.1	37.8	34.8	n/a	n/a	10.0
Mathematics 30-2	24.4	31.7	n/a	n/a	21.7	25.1	24.6	n/a	n/a	13.2
Total of 1 or more Math Diploma Exams	85.4	95.0	n/a	n/a	60.9	60.3	56.7	n/a	n/a	23.1
Biology 30	68.3	73.3	n/a	n/a	26.1	35.0	34.1	n/a	n/a	14.7
Chemistry 30	58.5	66.7	n/a	n/a	30.4	36.0	33.1	n/a	n/a	13.7
Physics 30	19.5	30.0	n/a	n/a	21.7	18.4	16.2	n/a	n/a	7.8
Science 30	43.9	45.0	n/a	n/a	13.0	19.6	19.0	n/a	n/a	9.0
Total of 1 or more Science Diploma Exams	95.1	100.0	n/a	n/a	73.9	59.8	57.1	n/a	n/a	36.7
Français 30-1	0.0	0.0	n/a	n/a	0.0	0.1	0.1	n/a	n/a	0.2
French Language Arts 30	0.0	0.0	n/a	n/a	0.0	1.0	1.3	n/a	n/a	0.4
Total of 1 or more French Diploma Exams	0.0	0.0	n/a	n/a	0.0	1.2	1.4	n/a	n/a	0.5

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EAL Drop Out Rate – Measure History

	FFCA Charter School Society (EAL)										Measure Evaluation			Alberta (EAL)									
	2018		2019		2020		2021		2022		Achievement	Improvement	Overall	2018		2019		2020		2021		2022	
	N	%	N	%	N	%	N	%	N	%				N	%	N	%	N	%	N	%	N	%
Drop Out Rate	157	0.0	236	0.7	279	0.0	314	0.0	162	0.0	Very High	Maintained	Excellent	16,262	2.3	16,918	2.2	17,440	2.6	17,919	2.2	17,453	2.5
Returning Rate	n/a	n/a	n/a	n/a	2	*	n/a	n/a	1	*	n/a	n/a	n/a	495	26.3	520	18.4	506	19.8	593	17.1	510	15.6

EAL Drop Out Rate – 3-year Rolling Average

	FFCA Charter School Society (EAL)						Alberta (EAL)					
	2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
Drop Out Rate	224	0.2	276	0.2	252	0.0	16,873	2.4	17,426	2.3	17,604	2.4
Returning Rate	n/a	n/a	n/a	n/a	n/a	n/a	507	21.5	540	18.4	536	17.5

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EAL Rutherford Scholarship Eligibility Rate – Measure History

	FFCA Charter School Society (EAL)					Measure Evaluation			Alberta (EAL)				
	2018	2019	2020	2021	2022	Achievement	Improvement	Overall	2018	2019	2020	2021	2022
Total Gr 12 Students	44	60	105	84	21	n/a	n/a	n/a	6,172	6,189	6,547	5,947	5,638
Percent Eligible for Scholarship	88.6	83.3	83.8	95.2	85.7	Very High	Maintained	Excellent	55.5	55.6	58.3	61.3	60.3

EAL Rutherford Scholarship Eligibility Rate – 3-year Rolling Average

	FFCA Charter School Society (EAL)			Alberta (EAL)		
	2018 - 2020 Avg	2019 - 2021 Avg	2020 - 2022 Avg	2018 - 2020 Avg	2019 - 2021 Avg	2020 - 2022 Avg
Total Gr 12 Students	70	63	70	6,303	6,228	6,043
Percent Eligible for Scholarship	85.3	87.5	88.3	56.4	58.4	60.0

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EAL High School to Post-Secondary Transition Rate – Measure History

	FFCA Charter School Society (EAL)										Measure Evaluation			Alberta (EAL)									
	2018		2019		2020		2021		2022		Achievement	Improvement	Overall	2018		2019		2020		2021		2022	
	N	%	N	%	N	%	N	%	N	%				N	%	N	%	N	%	N	%	N	%
4 Year Transition	28	85.0	37	82.6	51	86.2	91	91.2	77	88.7	Very High	Maintained	Excellent	2,784	39.5	3,076	40.4	2,993	37.9	3,278	40.5	3,337	39.4
6 Year Transition	27	93.4	47	95.2	28	97.0	35	90.4	50	96.5	Very High	Maintained	Excellent	2,052	64.6	2,370	65.8	2,635	65.4	2,920	66.0	2,840	62.7

EAL High School to Post-Secondary Transition Rate – 3-year Rolling Average

	FFCA Charter School Society (EAL)						Alberta (EAL)					
	2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
4 Year Transition	39	84.6	60	86.7	73	88.7	2,951	39.3	3,116	39.6	3,203	39.2
6 Year Transition	34	95.2	37	94.2	38	94.6	2,352	65.2	2,642	65.7	2,798	64.7

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FNMI Required AEAMs

FNMI – Overall Summary

Assurance Domain	Measure	FFCA Charter School Society (FNMI)			Alberta (FNMI)			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Student Growth and Achievement	Student Learning Engagement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Citizenship	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	3-year High School Completion	n/a	n/a	n/a	57.0	59.5	59.1	n/a	n/a	n/a
	5-year High School Completion	*	n/a	n/a	71.3	68.0	67.0	*	n/a	n/a
	PAT: Acceptable	*	n/a	n/a	40.5	43.3	n/a	n/a	n/a	n/a
	PAT: Excellence	*	n/a	n/a	5.5	5.9	n/a	*	n/a	n/a
	Diploma: Acceptable	*	n/a	n/a	74.8	68.7	n/a	*	n/a	n/a
	Diploma: Excellence	*	n/a	n/a	11.3	8.5	n/a	*	n/a	n/a
Teaching & Leading	Education Quality	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Learning Supports	Welcoming, Caring, Respectful and Safe Learning Environments (WCRSLE)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Access to Supports and Services	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Governance	Parental Involvement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 5. Suppression is marked with an asterisk (*).

FNMI High School Completion Rate – Measure History

	FFCA Charter School Society (FNMI)										Alberta (FNMI)												
	2018		2019		2020		2021		2022		Measure Evaluation			2018		2019		2020		2021		2022	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
3 Year Completion	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3,632	57.1	3,750	55.9	3,814	62.0	3,972	59.5	3,943	57.0
4 Year Completion	n/a	n/a	n/a	n/a	n/a	n/a	1	*	n/a	n/a	n/a	n/a	n/a	3,453	60.8	3,524	64.2	3,670	63.6	3,729	68.6	3,936	65.8
5 Year Completion	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2	*	*	*	*	3,266	64.5	3,407	65.0	3,469	68.1	3,593	68.0	3,719	71.3

FNMI High School Completion Rate – 3-year Rolling Average

	FFCA Charter School Society (FNMI)						Alberta (FNMI)					
	2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
3 Year Completion	n/a	n/a	n/a	n/a	n/a	n/a	3,732	58.4	3,845	59.1	3,910	59.5
4 Year Completion	n/a	n/a	n/a	n/a	n/a	n/a	3,549	62.9	3,641	65.5	3,778	66.0
5 Year Completion	n/a	n/a	n/a	n/a	n/a	n/a	3,381	65.8	3,490	67.0	3,594	69.1

FNMI PAT Results by Number Enrolled – Measure History

	FFCA Charter School Society (FNMI)					Measure Evaluation			Alberta (FNMI)				
	2019	2020	2021	2022	2023	Achievement	Improvement	Overall	2019	2020	2021	2022	2023
N	n/a	n/a	n/a	n/a	3	n/a	n/a	n/a	7,791	n/a	n/a	8,594	9,049
Acceptable Standard %	n/a	n/a	n/a	n/a	*	*	*	*	49.6	n/a	n/a	43.3	40.5
Standard of Excellence %	n/a	n/a	n/a	n/a	*	*	*	*	7.4	n/a	n/a	5.9	5.5

FNMI PAT Results by Number Enrolled – 3-year Rolling Average

	FFCA Charter School Society (FNMI)			Alberta (FNMI)		
	2019 - 2021 Avg	2020 - 2022 Avg	2021 - 2023 Avg	2019 - 2021 Avg	2020 - 2022 Avg	2021 - 2023 Avg
N	n/a	n/a	n/a	7,791	n/a	9,049
Acceptable Standard (%)	n/a	n/a	n/a	49.6	n/a	40.5
Standard of Excellence (%)	n/a	n/a	n/a	7.4	n/a	5.5

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FNMI PAT Results Course by Course Summary with Measure Evaluation

Course	Measure	FFCA Charter School Society (FNMI)						Alberta (FNMI)				
		Achievement	Improvement	Overall	2023		Prev 3 Year Average		2023		Prev 3 Year Average	
					N	%	N	%	N	%	N	%
English Language Arts 5	Acceptable Standard	*	*	*	3	*	n/a	n/a	3,891	60.6	n/a	n/a
	Standard of Excellence	*	*	*	3	*	n/a	n/a	3,891	7.1	n/a	n/a
French Language Arts 5, année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	132	65.9	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	132	5.3	n/a	n/a
Français 5 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	16	81.3	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	16	31.3	n/a	n/a
Mathematics 5	Acceptable Standard	*	*	*	3	*	n/a	n/a	3,907	42.0	n/a	n/a
	Standard of Excellence	*	*	*	3	*	n/a	n/a	3,907	5.6	n/a	n/a
Science 5	Acceptable Standard	*	*	*	3	*	n/a	n/a	3,990	46.0	n/a	n/a
	Standard of Excellence	*	*	*	3	*	n/a	n/a	3,990	9.0	n/a	n/a
Social Studies 5	Acceptable Standard	*	*	*	3	*	n/a	n/a	4,332	45.3	n/a	n/a
	Standard of Excellence	*	*	*	3	*	n/a	n/a	4,332	6.5	n/a	n/a
English Language Arts 9	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4,375	49.2	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4,375	4.4	n/a	n/a
K&E English Language Arts 9	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	297	43.8	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	297	3.7	n/a	n/a
French Language Arts 9, année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	136	65.4	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	136	4.4	n/a	n/a
Français 9 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	20	75.0	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	20	10.0	n/a	n/a
Mathematics 9	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4,197	28.7	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4,197	3.8	n/a	n/a
K&E Mathematics 9	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	440	48.9	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	440	11.1	n/a	n/a
Science 9	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4,380	42.1	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4,380	7.1	n/a	n/a
K&E Science 9	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	281	48.4	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	281	8.2	n/a	n/a
Social Studies 9	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4,393	34.1	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4,393	4.9	n/a	n/a
K&E Social Studies 9	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	262	45.4	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	262	7.3	n/a	n/a

FNMI Diploma Exam Results by Students Writing – Measure History

	FFCA Charter School Society (FNMI)					Measure Evaluation			Alberta (FNMI)				
	2019	2020	2021	2022	2023	Achievement	Improvement	Overall	2019	2020	2021	2022	2023
N	n/a	n/a	n/a	n/a	2	n/a	n/a	n/a	3,452	n/a	n/a	3,107	3,949
Acceptable Standard %	n/a	n/a	n/a	n/a	*	*	*	*	77.2	n/a	n/a	68.7	74.8
Standard of Excellence %	n/a	n/a	n/a	n/a	*	*	*	*	11.4	n/a	n/a	8.5	11.3

FNMI Diploma Exam Results by Students Writing – 3-year Rolling Average

	FFCA Charter School Society (FNMI)			Alberta (FNMI)		
	2019 - 2021 Avg	2020 - 2022 Avg	2021 - 2023 Avg	2019 - 2021 Avg	2020 - 2022 Avg	2021 - 2023 Avg
N	n/a	n/a	n/a	3,452	n/a	3,949
Acceptable Standard %	n/a	n/a	n/a	77.2	n/a	74.8
Standard of Excellence %	n/a	n/a	n/a	11.4	n/a	11.3

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FNMI Diploma Exam Results Course by Course Summary with Measure Evaluation

Course		Measure		FFCA Charter School Society (FNMI)						Alberta (FNMI)				
				Achievement	Improvement	Overall	2023		Prev 3 Year Average		2023		Prev 3 Year Average	
							N	%	N	%	N	%	N	%
English Lang Arts 30-1	Diploma Examination Acceptable Standard	*	*	*	2	*	n/a	n/a	1,286	78.3	n/a	n/a		
	Diploma Examination Standard of Excellence	*	*	*	2	*	n/a	n/a	1,286	6.1	n/a	n/a		
English Lang Arts 30-2	Diploma Examination Acceptable Standard	*	*	*	1	*	n/a	n/a	1,833	86.5	n/a	n/a		
	Diploma Examination Standard of Excellence	*	*	*	1	*	n/a	n/a	1,833	9.9	n/a	n/a		
French Language Arts 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	37	83.8	n/a	n/a		
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	37	2.7	n/a	n/a		
Français 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2	*	n/a	n/a		
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2	*	n/a	n/a		
Mathematics 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	566	60.6	n/a	n/a		
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	566	15.0	n/a	n/a		
Mathematics 30-2	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	742	65.8	n/a	n/a		
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	742	12.1	n/a	n/a		
Social Studies 30-1	Diploma Examination Acceptable Standard	*	*	*	1	*	n/a	n/a	986	73.0	n/a	n/a		
	Diploma Examination Standard of Excellence	*	*	*	1	*	n/a	n/a	986	8.6	n/a	n/a		
Social Studies 30-2	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,933	72.3	n/a	n/a		
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,933	5.4	n/a	n/a		
Biology 30	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	902	72.5	n/a	n/a		
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	902	19.1	n/a	n/a		
Chemistry 30	Diploma Examination Acceptable Standard	*	*	*	1	*	n/a	n/a	550	70.0	n/a	n/a		
	Diploma Examination Standard of Excellence	*	*	*	1	*	n/a	n/a	550	24.0	n/a	n/a		
Physics 30	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	250	72.0	n/a	n/a		
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	250	26.8	n/a	n/a		
Science 30	Diploma Examination Acceptable Standard	*	*	*	1	*	n/a	n/a	470	75.3	n/a	n/a		
	Diploma Examination Standard of Excellence	*	*	*	1	*	n/a	n/a	470	18.7	n/a	n/a		

Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Achievement Evaluation is not calculated for courses that do not have sufficient data available, either due to too few jurisdictions offering the course or because of changes in examinations.

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FNMI Supplementary AEAMs

FNMI Supplementary AEAMs – Overall Summary

Measure	FFCA Charter School Society (FNMI)			Alberta (FNMI)			Measure Evaluation		
	Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Diploma Exam Participation Rate (4+ Exams)	n/a	n/a	n/a	1.3	n/a	24.4	n/a	n/a	n/a
Drop Out Rate	*	*	n/a	5.1	4.9	5.1	*	n/a	n/a
In-Service Jurisdiction Needs	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Lifelong Learning	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Program of Studies	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Program of Studies - At Risk Students	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Rutherford Scholarship Eligibility Rate	n/a	n/a	n/a	43.9	41.1	39.9	n/a	n/a	n/a
Safe and Caring	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Satisfaction with Program Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
School Improvement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Transition Rate (6 yr)	n/a	n/a	n/a	35.5	37.7	36.1	n/a	n/a	n/a
Work Preparation	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

FNMI Drop Out Rate – Measure History

	FFCA Charter School Society (FNMI)										Alberta (FNMI)												
	2018		2019		2020		2021		2022		Measure Evaluation			2018		2019		2020		2021		2022	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
Drop Out Rate	1	*	2	*	n/a	n/a	1	*	1	*	*	*	*	14,820	5.4	15,064	5.5	15,393	5.0	15,696	4.9	15,971	5.1
Returning Rate	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	*	*	875	22.7	947	21.0	955	19.1	907	18.2	968	23.8

FNMI Drop Out Rate – 3-year Rolling Average

	FFCA Charter School Society (FNMI)						Alberta (FNMI)					
	2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
Drop Out Rate	n/a	n/a	n/a	n/a	n/a	n/a	15,092	5.3	15,384	5.1	15,687	5.0
Returning Rate	n/a	n/a	n/a	n/a	n/a	n/a	926	21.0	936	19.4	943	20.3

FNMI High School to Post-Secondary Transition Rate – Measure History

	FFCA Charter School Society (FNMI)										Alberta (FNMI)												
	2018		2019		2020		2021		2022		Measure Evaluation			2018		2019		2020		2021		2022	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
4 Year Transition	n/a	n/a	n/a	n/a	n/a	n/a	1	*	n/a	n/a	n/a	n/a	n/a	3,453	20.3	3,524	22.1	3,670	20.6	3,729	22.7	3,936	21.2
6 Year Transition	1	*	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3,138	34.1	3,243	35.0	3,376	35.7	3,428	37.7	3,566	35.5

FNMI High School to Post-Secondary Transition Rate – 3-year Rolling Average

	FFCA Charter School Society (FNMI)						Alberta (FNMI)					
	2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
4 Year Transition	n/a	n/a	n/a	n/a	n/a	n/a	3,549	21.0	3,641	21.8	3,778	21.5
6 Year Transition	n/a	n/a	n/a	n/a	n/a	n/a	3,252	34.9	3,349	36.1	3,457	36.3

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Standing or Ad Hoc COMMITTEE REPORT

Committee: _____

Meeting Date: _____

Members in attendance (include Chairperson and Secretary Titles):

Meeting Summary:

Please summarize discussions and list any resolutions that the majority of the committee adopted. The minority, if any, may submit a report consisting of their views on any resolution adopted by the majority.

The Committee Chairperson (or designate) will report the work of the committee to the Board and Society at the next Public Board Meeting in accordance with Policy 8 – CHARTER BOARD COMMITTEES and REPRESENTATIVES.



POLICY 3 – ROLE OF THE DIRECTOR

PREAMBLE

The role of the Foundations for the Future Charter Academy (FFCA) Board Director is to contribute to the Board as it carries out its mandate to achieve its core purpose. The Oath of Office sworn or affirmed by each Director when they assume office binds that person to work diligently and faithfully in the cause of public charter education.

Individual Directors exercise an effective decision-making role in the context of corporate action. Their powers exist only as part of the Board in this decision-making role.

Unless granted specific authority by Board motion to act on behalf of the Board, an individual Director has only the authority and status of any other Society member. Individual Directors do not have the authority to direct the Superintendent or staff.

The Board may, by way of motion, grant an Individual Director to act on behalf of the Board, in which case the Individual Director may act as an agent of the Board within the scope of authority granted by the motion. In such cases, the Director's actions are those of the Board.

SPECIFIC RESPONSIBILITIES

In carrying out their role, each Board Director shall be responsible for all matters indicated below and shall:

1. Become familiar with Society bylaws, Board Policies and Administrative Procedures, meeting agendas and reports to participate in Board business;
2. Abide by the fiduciary responsibility to FFCA to act in the best interests of FFCA, meaning that the Director must place FFCA interests ahead of all other interests when serving and acting in the Director role;
3. Vote on every Board motion, unless there is a conflict of interest in which case the Director shall disclose the Interest as outlined herein;
4. Support a majority vote of the Board as if the vote had been unanimous;
5. Provide for the engagement of parents, students and the community in matters related to education at FFCA;
6. Respectfully bring forward and advocate for issues and concerns that are relevant to the purpose of the Board, the interests of Society Members as members of the Society, and the interests of students as related to their education;
7. Refer matters not covered by Board policy but requiring a corporate decision to the Board for discussion;
8. Refer administrative and operational matters to the Superintendent and work to maintain the division between governance and operational responsibilities;

9. Upon receiving a complaint or an inquiry from a parent, staff member or community member about operations, refer the parent, staff member or community member back to the teacher, principal educator or department and inform the Superintendent or designate of this action as per FFCA's "Being Heard" document;
10. Keep the Superintendent and the Board informed in a timely manner of all material matters coming to their attention that might affect FFCA. Personnel matters are to be brought to the attention of the Superintendent only;
11. Attend Board meetings, working sessions and committee meetings as assigned, having reviewed all applicable materials and being prepared to participate in and contribute to the decisions of the Charter Board to work towards the best solutions possible for education within FFCA;
12. When delegated responsibility, will exercise such authority within the defined terms of reference responsibly and effectively;
13. Be committed to continually developing themselves and growing in their role. This includes participating in a minimum of one developmental workshop/course/session per year relating to the Board/Director's responsibilities to enhance the FFCA quality of leadership and service;
14. Be mindful of provincial, national and international educational issues and trends;
15. Share the materials and ideas gained with fellow Directors at a Board meeting following a Director development activity;
16. Strive to develop a positive and respectful learning and working culture both within the Board and FFCA;
17. Attend FFCA functions and events when designated or formally invited as a Board representative and where reasonably possible;
18. Become familiar with and adhere to the Director Code of Conduct;
19. Report any known violation of the Director Code of Conduct to the Board Chair or, where applicable, to the Vice-Chair.

ORIENTATION

As a result of elections and appointments, the Board may experience changes in membership. To ensure continuity and facilitate the smooth transition from one Charter Board to the next, the Board believes an orientation program is necessary for effective Directorship. Directors must attend all aspects of the orientation program.

1. After each election, the returning Directors will host a preliminary orientation session for newly elected Directors and any newly appointed Directors before the Organizational Meeting, including a review of and an expression of interest in Board assignments and committees.
2. As part of the orientation, the returning Directors will brief the newly elected Directors on:
 - 2.1 The role of the Director and the Board;
 - 2.2 Board policies, agendas and minutes;

- 2.3 Organizational structures and practices of FFCA;
 - 2.4 Existing FFCA initiatives, annual reports, budgets, financial statements, short-term priorities and long-range plans;
 - 2.5 FFCA programs and services;
 - 2.6 The Board's function as an appeal body;
 - 2.7 Statutory and regulatory requirements, including responsibilities concerning conflict of interest;
 - 2.8 Director remuneration and expenses; and
 - 2.9 FFCA's history and guiding principles.
3. The orientation program may also include the following:
 - 3.1 A tour of FFCA's Central Office and the opportunity to meet FFCA office staff; and
 - 3.2 A tour of the campuses and the opportunity to meet principals and staff.
 4. The Superintendent is responsible for supporting the development and implementation of FFCA's orientation session for Directors.
 5. FFCA will provide reasonable support within the Board governance budget for Directors attending TAAPCS meetings and events.
 6. Returning Directors will support newly elected Directors in becoming informed about history, functions, policies, procedures, and issues.

DISCLOSING A CONFLICT OF INTEREST

1. When a Director (who is present) has a pecuniary (financial) interest in a matter before the Board (including a committee to which the Director is appointed as a representative of the Board), then the Director must:
 - 1.1 Disclose the general nature of the pecuniary interest prior to any discussion of that matter;
 - 1.2 Abstain from voting on any question relating to that matter;
 - 1.3 Abstain from discussing that matter; and,
 - 1.4 Leave the forum or room where the meeting is being held until the discussion and voting on that matter is finished.
2. If the Director was temporarily absent from a meeting when that matter was introduced, the Director shall disclose the general nature of the Director's pecuniary interest in that matter immediately and then comply with 1.4.
3. The disclosure of the Director's pecuniary interest and the Director's abstention from any vote on that matter shall be recorded in the minutes of the meeting.

Original Approval Date: March 16, 2016
Revision Dates: May 13, 2020; November 22, 2023
References: Education Act
Commissioner of Oaths Act, Section 6

SERVICES, MATERIALS AND EQUIPMENT PROVIDED TO DIRECTORS

FFCA will provide Directors with the following services, materials and equipment from within the Charter Board governance budget while in office:

1. Reference access to:
 - 1.1 The Education Act, the Regulations and related documents
 - 1.2 Charter Board Policy Handbook and Administrative Procedures Manual
 - 1.3 Current FFCA documents:
 - 1.3.1 Budget
 - 1.3.2 Capital Plan
 - 1.3.3 Three-Year Education Plan/Report
 - 1.3.4 Audited Financial Statements
 - 1.3.5 Charter
 - 1.3.6 Bylaws
 - 1.4 School year and meeting calendars
 - 1.5 Current telephone listings of campuses
2. Communications/Public Relations
 - 2.1 Notification of significant media events
 - 2.2 Name tags, business cards and lapel pins
 - 2.3 Key messages as required
 - 2.4 Individual and Charter Board photographs
3. Administrative/secretarial services through the Superintendent
 - 3.1 Access to interoffice mail
 - 3.2 Conference registration, travel and accommodation arrangements
 - 3.3 E-mail address and service support
 - 3.4 Photocopying and related secretarial services
 - 3.5 Coordination of events sponsored by the Charter Board
4. Equipment
 - 4.1 FFCA may provide Directors with standard office equipment to assist in FFCA communications.
 - 4.2 At the end of their term and after reformatting, Directors may purchase the Charter Board-provided office equipment at fair market value.
 - 4.3 An outgoing Director will return the Charter Board-provided equipment within seven (7) days following an election or resignation.
 - 4.4 The Technology Department will establish a replacement program for the Charter Board-provided office equipment.
 - 4.5 The Technology Department will maintain all Charter Board-provided equipment.
 - 4.6 The Technology Department will maintain a record of equipment on loan to each Director.
 - 4.7 Directors must utilize due diligence to ensure the security of the equipment.



POLICY 07 – CHARTER BOARD OPERATIONS

PREAMBLE

As the body entrusted by The Foundations for the Future Charter Academy (FFCA) Charter School Society to act on behalf of the Society in the governance of the FFCA, as set out in Article III of the Society bylaws, the Charter Board will manage the business of the Society. The Charter Board's ability to discharge its obligations in an efficient and effective manner is dependent upon the development and implementation of a sound organizational design. In order to discharge its responsibilities, the Charter Board shall hold meetings as often as necessary. A quorum, which is a simple majority of the currently serving Directors (FFCA Bylaws Section 5.5), must be present to constitute a meeting of the Charter Board. The Charter Board has adopted policies, including this policy, so the Charter Board's business can be conducted in an orderly and efficient manner.

The Charter Board's fundamental obligation is to preserve and enhance its Charter and the public trust in education, generally, and in the affairs of its operations in particular. Consistent with its objective to encourage FFCA stakeholders to contribute to the educational process, Charter Board meetings will be open to the public. Towards this end, the Charter Board believes its affairs must be conducted in public to the greatest extent possible and in a format that encourages stakeholder participation.

Public forums dealing with specific educational topics can enhance communications and the effectiveness of the Charter Board.

CHARTER BOARD MEETINGS / SESSIONS

There are times when public interest is best served by private discussion of specific issues in closed working sessions.

Having members of the Society make presentations at Charter Board meetings can enhance member interest.

The Charter Board shall meet regularly, according to the schedule of meeting dates established annually. The Charter Board Chairperson shall call or cancel meetings as required.

1. Organizational Meetings

- 1.1 An Organizational Meeting of the Charter Board shall be held annually. The first official meeting of the Charter Board following the election of Directors shall be an Organizational Meeting.
- 1.2 The Superintendent or designate will give notice of the Organizational Meeting to each Director as if it were a Special Meeting. The Superintendent or designate shall call the meeting to order and act as Chairperson of the meeting until a Chairperson is elected.
- 1.3 Each new Director will take the Oath of Office immediately following the call to order of the Organizational Meeting.
- 1.4 The Board will elect one Director to act as Chairperson by ranked secret ballot (see Appendix B) unless the Charter Board has unanimously resolved to elect a Board Chair by an alternate process. Upon election as Chair, the Charter Board

Chairperson shall preside over the remainder of the Organizational Meeting. The Board Chairperson shall normally be elected for a period of one year.

- 1.5 The Board shall, in addition:
 - 1.5.1 Elect one Director to act as Vice-Chairperson by ranked secret ballot;
 - 1.5.2 Subject to 1.5.4, elect one Director to act as secretary by ranked secret ballot, or The Board may vote to delegate the duties of the secretary, through the Superintendent, to a staff member;
 - 1.5.3 Subject to 1.5.4, elect one Director to act as Treasurer by ranked secret ballot, or The Board may vote to delegate the duties of the Treasurer, through the Superintendent, to a staff member;
 - 1.5.4 Instead of 1.5.2 and 1.5.3, the Board may elect one Director to act as both Secretary and Treasurer (i.e. Secretary-Treasurer). The Board may delegate the duties of the Secretary-Treasurer through the Superintendent to a staff member;
 - 1.5.5 Appoint Directors to serve as members of Charter Board Committees (Policy 8).
 - 1.5.6 Appoint Charter Board representation on the various Boards or committees of organizations or agencies where the Charter Board has regular representation, as appropriate;
 - 1.5.7 Establish an annual Charter Board calendar;
 - 1.5.8 Review Foundations for the Future Charter Academy (FFCA) banking arrangements;
 - 1.5.9 Review FFCA audit arrangements;
 - 1.5.10 Review the Directors' Handbook;
 - 1.5.11 Address other organizational items as required.

2. **Public Board Meetings**

Regular Public Board Meetings will be held in accordance with the approved annual Charter Board calendar in a location, manner and at a time set by the Executive Committee. Notice of Public Board Meetings will be posted on the FFCA website and notification to Society members via email a minimum of forty-eight (48) hours prior to the meeting or as otherwise permitted or required by FFCA Bylaws.

- 2.1 The Board will hold public Charter Board meetings a minimum of four (4) times per school year.
- 2.2 Notwithstanding the schedule established at the Organizational Meeting, the Charter Board may alter the schedule for Public Board Meetings in such manner as it deems appropriate. All Directors shall notify the Charter Board Chairperson if they are unable to attend a Charter Board meeting. Failure to attend may result in disqualification.
- 2.3 All Directors who are absent from three consecutive meetings shall:
 - 2.3.1 Obtain authorization in advance by resolution of the Charter Board to do so; or
 - 2.3.2 Provide to the Charter Board Chairperson evidence of illness in the form of a medical certificate respecting the period of absence; or
 - 2.3.3 Obtain a leave of absence (for an extended period).
- 2.4 If both the Charter Board or Vice-Chairperson, through illness or other cause, are unable to perform the duties of the office of Charter Board Chair or are absent, the Charter Board shall appoint from among its members an acting Charter Board Chair, who on being so appointed has all the powers and shall perform all the

duties of the Charter Board Chairperson during the Charter Board Chair's and Vice-Chairperson's inability to act or absence.

- 2.5 The Superintendent and/or designate shall be entitled and expected to attend Public Board Meetings unless otherwise directed not to attend by the Board (such as when the Superintendent's contract is being discussed).

3. **Special / Emergency Meetings**

Unanticipated or emergent issues occasionally require immediate Charter Board attention and/or action.

- 3.1 Unscheduled meetings of the Charter Board may be called by the Charter Board Chairperson or a majority of Directors.
- 3.2 Notice of a Special Meeting can be made by phone, text or email.
- 3.3 Subject to 3.6, provided a quorum is present at a Special Meeting, the Charter Board may waive notice of the meeting and pass resolutions that can be acted upon.
- 3.4 Any business transactions or resolutions passed, and the meeting minutes must be disclosed at the next Public Board Meeting.
- 3.5 Special Meetings shall be open to the public, recognizing that specific agenda matters may be held in Closed Session.
- 3.6 During Special Meetings, the content of Board decision-making shall be limited to the matters identified in the notice of the Special Meeting unless all Directors are present.
- 3.7 The Superintendent and/or designate shall be entitled and is expected to attend Special Meetings unless otherwise directed not to attend by the Board (such as when the Superintendent's contract is being discussed).

4. **Participation in Meetings by Electronic Means**

In accordance with the relevant section(s) of the *Education Act* and FFCA Bylaws (Section 5.3), the Charter Board may hold a meeting using electronic means or other communication facilities, and Directors may "attend" such meetings remotely. The means used must enable each Director participating in the meeting and any members of the public attending the meeting to hear all the other Directors. Directors participating in such meetings by electronic means or other communication facilities are deemed to be present at the meeting.

- 4.1 At least one of the following persons named in each of 4.1.1 and 4.1.2 must be present at the Charter Board office during the meeting:
 - 4.1.1 A member of the Charter Board;
 - 4.1.2 The Superintendent or designate.
- 4.2 Reasonable steps must be taken to notify the public of the manner in which members of the public may participate.
- 4.3 A Director must ensure the means and location used to participate in the meeting will allow moving into Closed Session and will meet all requirements of a Closed Session.

5. **Closed Sessions**

The Bylaws of the FFCA Charter School Society define the term "Closed Session" to mean a meeting of the Board at which sensitive/confidential issues (e.g. related to personnel, legal, property) may be considered. The terms "private," "executive session," and "in-camera" are synonymous with "Closed Session."

Preserving and enhancing the public's trust in the educational system is an important priority of the Charter Board. The Charter Board believes that public trust is preserved by conducting open Charter Board meetings. Notwithstanding this belief, matters of unusual sensitivity occasionally require the Charter Board to hold Closed Sessions.

- 5.1 The Charter Board may, by resolution, schedule a Closed Session at a time and place agreeable to the Charter Board or recess a meeting in progress for the purpose of meeting in Closed Session. Such resolutions shall be recorded in the minutes of the Charter Board and shall specify those individuals eligible to attend in addition to the Directors and the Superintendent.
- 5.2 The Board may convene in Closed Session only to discuss matters of a sensitive nature, as per the *Charter Schools Regulation*, s. 14 and the *Education Act*, s. 64. Sensitive matters may include:
 - 5.2.1 Personal Information
 - 5.2.1.1 Individual students;
 - 5.2.1.2 Individual employees;
 - 5.2.2 Matters relating to confidential negotiations;
 - 5.2.3 Information relating to acquisition/disposal of real property;
 - 5.2.4 Litigation brought by or against the Charter Board;
 - 5.2.5 Other topics that a majority of the Directors present feel should be held in private, in the public interest.
- 5.3 Such sessions shall be closed to the public and press. The Charter Board shall only discuss the matter(s) that gave rise to the Closed Session. Charter Board members and other persons attending the session shall maintain confidentiality and shall not disclose the details of the discussion at such sessions.
- 5.4 During the Closed Session, the Charter Board shall not make any resolution except such resolution as required to end the Closed Session and reconvene the Charter Board in an open public meeting.
- 5.5 The resolution (motion) to go into Closed Session and the resolution to revert to the Public Board Meeting must be recorded in the minutes of the Public Board Meeting.
- 5.6 Once the Charter Board reverts to the Public Board Meeting, any decision reached during the Closed Session must be ratified by resolution to be of force.

6. **Agenda for Public Board Meetings**

Unless the Charter Board Chairperson directs otherwise, the Superintendent is responsible for preparing an agenda for Charter Board meetings in consultation with the Charter Board Chairperson and the Vice-Chairperson. The Board authorizes the right of the Board Chairperson to set the agenda where the Chair deems it appropriate.

- 6.1 Items scheduled for a specific time shall be clearly identified on the agenda. The order of business will be established by the Executive Committee and may include:
 - 6.1.1 Call to order;
 - 6.1.2 Closed session (if necessary);
 - 6.1.3 Approval of agenda;
 - 6.1.4 Approval of consent agenda;
 - 6.1.5 Approval of minutes and electronic votes of the Charter Board;
 - 6.1.6 Business arising;
 - 6.1.7 Appointments/delegations;
 - 6.1.8 Action items;
 - 6.1.9 Discussion items;
 - 6.1.10 Policies;
 - 6.1.11 Administrative Procedures under review;

- 6.1.12 Reports and information items;
- 6.1.13 Open to the gallery;
- 6.1.14 Charter Board Chair's remarks;
- 6.1.15 Adjournment.
- 6.2 The agenda will be supported by copies of letters, reports, contracts and other materials pertinent to the business that will come before the Charter Board and will be of value to the Charter Board in performing its duties. Each action item will include a clear recommendation.
- 6.3 Items may be placed on the agenda in one of the following ways:
 - 6.3.1 By submitting a request to the Charter Board Chairperson or Superintendent at least eight calendar days prior to the Charter Board meeting;
 - 6.3.2 By notice of motion at the previous meeting of the Charter Board;
 - 6.3.3 As a request from a committee of the Charter Board.
- 6.4 Agendas for all Public Board Meetings will be made available a minimum of 48 hours prior to the meeting.
- 6.5 The agenda package, containing the agenda and supporting information, will be provided to each Director at least 48 hours prior to a Public Board Meeting and as soon as practical in the event that the 48 hour requirement cannot reasonably be met in the case of a Special Meeting. Subsequently, information may be provided at the meeting; further, the Superintendent shall advise the Charter Board Chairperson regarding the emergent nature of such information.
- 6.6 The Charter Board will follow the order of business set by the agenda unless the order is altered or new items are added by agreement of the Charter Board.
- 6.7 During the course of the Charter Board meeting, the majority of Directors present may amend the agenda and place items before the Charter Board for discussion. The Charter Board may take action on such items.
- 6.8 Agenda packages may be made available to the public.

7. Minutes for Emergency or Public Board Meetings

The Charter Board shall maintain and preserve a record of its proceedings and resolutions by means of minutes.

- 7.1 The minutes shall record:
 - 7.1.1 Date, time and place of meeting;
 - 7.1.2 Type of meeting;
 - 7.1.3 Name of the presiding officer;
 - 7.1.4 Names of Directors, staff and presenters in attendance;
 - 7.1.5 Approval of preceding minutes;
 - 7.1.6 All resolutions, including the Charter Board's disposition of the same, placed before the Charter Board, are to be entered in full;
 - 7.1.6.1 The numbering of motions is to be by date (year/month/day) and then in numbered order;
 - 7.1.7 Names of persons making the motions;
 - 7.1.8 A brief summary with sufficient background material to ensure that the Board's intent is clear;
 - 7.1.9 Points of order and appeals;
 - 7.1.10 Appointments;
 - 7.1.11 Public announcements;
 - 7.1.12 Receipt of written reports of committees, including a copy of the written reports in the format detailed in Appendix A;
 - 7.1.13 The vote on all motions;

- 7.1.14 Whenever a counted or recorded vote is requested in accordance with this policy, the requested information will be published.
- 7.1.15 Policies as read.
- 7.1.16 Departure and re-entry times of Directors (when absent for a vote on a motion); and
- 7.1.17 The time of adjournment.
- 7.2 The minutes shall:
 - 7.2.1 Be prepared as directed by the Society's Secretary, unless the duties of the secretary have been delegated to a staff member, in which case, and subject to 7.2.1.1, as directed by the Superintendent who may consult with the Society's Secretary;
 - 7.2.1.1 Where the Superintendent is unable to prepare minutes in consultation with the Society's secretary, the Board Chairperson shall identify a Director responsible for preparing the minutes;
 - 7.2.2 Be reviewed by the Board Chairperson prior to submission to the Charter Board;
 - 7.2.3 Be considered an unofficial record of proceedings until such time as adopted by a resolution of the Charter Board; and
 - 7.2.4 Upon adoption by the Charter Board, be deemed to be the official and sole record of the Charter Board's business.
- 7.3 The Superintendent or designate will establish and maintain a file of all Charter Board minutes.
- 7.4 As part of its ongoing effort to keep staff and Society members fully informed concerning its affairs and actions, the Charter Board expects the Superintendent to institute and maintain effective and appropriate procedures for the prompt dissemination of information about decisions made at all Charter Board meetings.
- 7.5 Approved minutes will be made available within two weeks of approval.
- 7.6 The approved minutes of an Emergency or Public Board Meeting shall be posted to the FFCA website as soon as possible following approval. The Superintendent or designate is responsible for distributing and posting the approved minutes.

8. Motions

- 8.1 Notice of Motion

The notice of motion serves the purpose of officially putting an item on the agenda of the next or future Public Board Meeting and gives notice to all Directors of the item to be discussed. A notice of motion is not debatable and may not be voted on.
- 8.2 Discussion on Motions

The custom of addressing comments to the Charter Board Chairperson is to be followed by all persons in attendance. A Charter Board motion or a recommendation from the Superintendent must generally be placed before the Charter Board prior to any discussion taking place on an issue. Once a motion is before the Charter Board and until it is passed or defeated, all speakers shall confine their remarks to the motion or to the information pertinent to the motion. Motions may be submitted by any Director, including the Charter Board Chair.
- 8.3 Speaking to the Motion

The mover of a motion speaks first, and every Director shall have an opportunity to speak to the motion. The Charter Board Chairperson will normally speak just prior to the last speaker, who will be the mover of the motion. The mover of the motion is permitted to close debate on the motion. As a general guide, a Director is not to speak longer than five (5) minutes on any motion. The Charter Board Chairperson

has the responsibility to limit the discussion by a Director when such a discussion is repetitive or digresses from the topic at hand or where discussion takes place prior to the acceptance of a motion. No one shall interrupt a speaker unless it is to ask for important clarification of the speaker's remarks, and any such interruption shall not be permitted without permission of the Charter Board Chair. When a Director arrives at the meeting after a motion has been made and prior to taking a vote, the Director may request further discussion prior to the vote. The Charter Board Chairperson shall rule on further discussion.

8.4 Reading of the Motion

A Director may require the motion under discussion to be read at any time during the debate except when a Director is speaking.

8.5 Counted Vote

Whenever a counted vote is requested by any one Director immediately after a vote is taken, the minutes shall record the number of Directors who voted for and against the matter.

8.6 Recorded Vote

Whenever a recorded vote is requested by at least two Directors before the vote is taken, the minutes shall record the names of the Directors who voted for or against the matter. Immediately after a vote is taken and on the request of a Director, the minutes shall record the name of that Director and whether that Director voted for or against the matter.

8.7 Required Votes

The Charter Board Chairperson and all Directors present, unless excused by resolution of the Charter Board or by the provisions of the *Education Act* or FFCA bylaws, shall vote on each question. Directors' votes have equal weight. Each question shall be decided by a majority of the votes of those Directors present. A simple majority of a quorum of the Charter Board will decide in favour of the question. In the case of an equality of votes, the question is defeated. A vote on a question shall be taken by open vote, expressed by show of hands, except the vote to elect the Charter Board Chairperson or Vice-Chairperson, which is by ranked secret ballot.

8.8 Debate

In all debates, any matter of procedure in dispute shall be settled, if possible, by reference to Parliamentary Procedure at a Glance (O. Garfield Jones). If this reference is inadequate, the procedure may be determined by a motion supported by the majority of Directors in attendance.

8.9 Motion to Refer

If a motion needs to be discussed much more informally or at greater length than is possible in the meeting, the Charter Board may refer the motion for further consideration to an existing or a new committee under the guidance of Policy 8. Any such motion should specify the committee to refer the motion to and instructions on when the Charter Board expects to receive a written report of recommendations for and/or amendments to the motion in the format detailed in Appendix A.

9. **Delegations at Charter Board Meetings**

The Charter Board is accountable to the membership of FFCA and utilizes the input of its membership to effectively fulfill its mandate. FFCA promotes the involvement of its membership in the decision-making process by encouraging members to make presentations to the Charter Board.

- 9.1 Requests to make presentations to the Charter Board will be by written submission to the Charter Board Chairperson and/or the Superintendent.
- 9.2 The Executive Committee will decide the appropriateness of the delegation's request to be placed on the Charter Board agenda.
 - 9.2.1 When determining appropriateness of the presentation request, particular consideration will be given to the extent to which the presenter has followed Charter Board policy, the potential to prejudice the Charter Board's ability to hear an appeal, and whether or not it is repetitious.
- 9.3 The Executive Committee will determine if the presentation to the Charter Board is to be held in public or in closed session.
 - 9.3.1 Matters pertaining to personnel and legal and property issues will be considered in closed session.
- 9.4 The written presentation will be forwarded by the delegation to the Superintendent at least ten working days prior to the meeting for distribution to the Charter Board.
 - 9.4.1 Presentations will be in writing and will be supported by oral comments at the meeting. The spokesperson for the delegation will be identified in the written presentation.
- 9.5 Relevant background information and other perspectives related to the delegation's presentation, if any, will be prepared by the Superintendent for distribution to the Charter Board.
- 9.6 The spokesperson will be notified at least one week in advance regarding the placement of the item on the agenda and of the time allotted for the presentation.
- 9.7 The spokesperson will be notified if the Charter Board intends to address the delegation's issue at a subsequent meeting.
- 9.8 In emergent situations where the above procedure cannot be followed, the Executive Committee will justify the emergency, then provide an outline of the subject and background information prior to the delegation appearing before the Charter Board.

10. **Audio/Video Recording Devices**

The Charter Board expects that anyone wanting to use recording devices at a Public Board Meeting shall obtain prior approval from the Charter Board Chair.

DIRECTOR HONORARIA AND EXPENSES

Directors on the FFCA Charter Board provide many hours of service in fulfilling their legislated responsibilities to govern the FFCA Charter School Society (the Society). Directorship carries with it a liability and accountability to both the Minister of Education and the Society members. FFCA will recognize the contributions made by Directors through the provision of honoraria. These honoraria are wholly gratuitous in nature, and neither the Board as a group nor any individual of the Board will have the ability to enforce payment of these honoraria by legal suit. As such, honoraria of this nature do not qualify as remuneration, which Charter Board members are unable to receive under Charter School Regulations 14(6).

1. For time spent attending to Charter Board-directed business, Directors will be eligible to receive honoraria based on the following:

Honorarium Schedule (effective November 19, 2014)	
Per Diem Honorarium	\$40 for a meeting (2 hours or less) \$75 for a meeting (4 hours or less)
	\$150 for a full-day meeting (4 hours or more) \$225 for an extended day (8 hours or more)
Chairperson's Honorarium	\$4,500 per year plus meeting per diem
Vice-Chairperson's Honorarium	\$2,250 per year plus meeting per diem

2. Directors will be eligible to receive honoraria for attendance at the following Board-directed activities:
 - 2.1 Public Board Meetings and Special Meetings of the Charter Board;
 - 2.2 Committee Meetings of the Charter Board;
 - 2.3 Authorized workshops, conventions, and retreats;
 - 2.4 School Council meetings;
 - 2.5 Other Charter Board-directed meetings and activities.
3. Directors have the option to waive honoraria.
4. Directors will not receive honoraria for activities of a service orientation.
5. Directors will group meetings into units of 2 hours, ½ day, full-day or extended day.
6. Payment of honoraria will be made monthly following submission and approval of the appropriate forms.
7. For the purpose of the *Income Tax Act*, honoraria paid to Directors will be included in the computation of Directors' taxable income.
8. Mileage and other valid expenses incurred by Directors in their role as Directors on behalf of the Society may be reimbursed on submission of appropriate forms and receipts (if applicable). The per kilometre rate is set annually according to the Alberta Treasury Board's allowable rates.

DIRECTOR CONFLICT OF INTEREST

The Director is directly responsible to the Society membership and to the Charter Board. Upon election to office and annually thereafter, the Director must complete a disclosure of personal interest statement and accept a position of public trust as required by Section 86 of the *Education Act* as follows:

- 86(1) Each trustee of a board shall file with the Board's secretary, a statement showing
 - (a) the names and employment information of the trustee and the trustee's spouse or adult interdependent partner,
 - (b) the names of the corporations, partnerships, firms, governments or persons in which the trustee has a pecuniary interest, and
 - (c) the names of the corporations, partnerships, firms, governments or persons in which the trustee's spouse or adult interdependent partner or children under 18 years of age have a pecuniary interest.
- 86(2) The Board's secretary shall
 - (a) compile a list of all the names reported on the statements filed with the secretary, and

- (b) provide a copy of the list to (i) all the trustees of the Board, and (ii) the officials and employees of the Board that the Board directs shall receive a copy.

The Director is expected to act in a manner that will enhance the trust accorded the Director and, through the Director, the trust accorded to the Charter Board.

The Charter Board is of the firm conviction that its ability to discharge its obligations is dependent upon the trust and confidence of the Society membership in its Charter Board and in its Director members. Therefore, the Charter Board believes in the requirement to declare a conflict of interest.

1. The Director is expected to be conversant with the relevant sections of the *Education Act*.
2. The Director is responsible for declaring themselves in possible conflict of interest.
 - 2.1 The Director shall make such declaration in an open meeting prior to Charter Board or committee discussion of the subject matter, which may place the Director in a conflict of interest.
 - 2.2 Following the declaration of conflict of interest by a Director, all debate and action shall cease until the Director has left the room.
3. It shall be the responsibility of the Director-in-conflict to be absent from the meeting in accordance with the requirements of the *Education Act* and to ensure that the declaration and absence are recorded in the minutes.
4. The recording secretary will record the following in the minutes:
 - 4.1 The Director's declaration;
 - 4.2 The Director's abstention from the debate and the vote; and
 - 4.3 The Director left the room in which the meeting was held.

CHARTER BOARD PERFORMANCE REVIEW

The Charter Board performance review shall be undertaken in conjunction with the Superintendent evaluation to reinforce alignment of purpose.

Original Approval Date: May 16, 2017

Revision Dates: November 22, 2023

References: Education Act, Sections 27, 53, 65, 85, 86, 87 except subsections (1)(a) and (2), 88, 137
Societies Act, Section 9
Income Tax Act (Canada)
Charter Schools Regulation, AR 85/2019
FFCA Bylaws 5.4, 5.5, 5.8, 8.4, 8.5

APPENDIX A: COMMITTEE REPORT TEMPLATE



Choose One
Committee/Representative Report

Month/Year: Choose _____

Choose One

Board Secretary, The FFCA Charter School Society

Dear Director Choose One _____:

The Choose One _____ submits the following report to the Board in accordance with General Requirement 7.2 of Policy 8 - CHARTER BOARD COMMITTEES and REPRESENTATIVES.

Sincerely,

Choose One _____, Director

Chairperson, Choose One _____

c. Phoebe Greentree, Executive Assistant
Deputy Secretary, The FFCA Charter School Society

c. Chairperson Choose One _____,
Board Chairperson, The FFCA Charter School Society

Committee Mandate

Committee Members

Chairperson: Choose One _____, Director

Secretary: Choose One _____, Director

Member: Choose One _____, Director

Member: N/A _____, Director, if applicable

Member: N/A _____, Director, if applicable

Society Member: _____, if applicable

Society Associate Member: _____, if applicable

Community Member: _____, if applicable

Other: _____, _____

Committee Meetings

The Committee met on _____

Attendees: _____

Summary of Discussions

The Committee discussed the following agenda items:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.

Summary of Resolutions/Recommendations, if any:

Submit (Ctrl: S) | Save (Ctrl: S)

Print Form

Save Form

Clear Form

APPENDIX B: RANKED SECRET BALLOT PROCESS

Directors will vote for a candidate for the position of Chairperson and rank the candidates listed on the ballot by writing the number one (1) next to their first choice, the number two (2) next to their second choice, and so on, until they have completed the ranking of any candidates they wish to vote for. Directors are not required to rank all candidates on the ballot.

The completed ballots are then tallied by the scrutineers. Vote counts are initially counted based on each Director's first choice. If a candidate for Chairperson receives more than half of the votes cast, the person presiding over the election (Superintendent) shall announce the name of the successful candidate. That candidate will declare whether or not they will accept the position. If they decline, they will be considered an eliminated candidate, and the ballots assigned to them will be added to the totals of the remaining candidates based on the next preference indicated on each ballot.

If, in any counting round of the ballots, no candidate receives more than half the votes cast, the candidate with the fewest votes is eliminated. (If two or more candidates are tied with the fewest number of votes, they are all eliminated.) Ballots assigned to the eliminated candidate(s) are recounted and added to the totals of the remaining candidates based on the next preference indicated on each ballot. This process is repeated until one candidate obtains an absolute majority of the votes. That candidate will declare whether or not they will accept the position.

The process above (reassignment of the ballots of the declining candidate, if applicable, followed by the reassignment of the ballots of the eliminated candidate(s)) continues until a candidate accepts the position.

If, after all other candidates have been eliminated, two or more candidates have an equal number of votes, the scrutineers will prepare new ballots with only the names of the remaining candidates in alphabetical order. The voting and counting process described above is repeated until a candidate obtains more than half the votes cast.

Once a Chairperson has been elected, the scrutineers will destroy all ballots and any record of the vote count. The scrutineers cannot divulge the number of votes cast for any candidate.

Once elected, the Chairperson presides over the remainder of the organizational meeting and oversees this process for the election of the remaining officers.



POLICY 08 – CHARTER BOARD COMMITTEES AND REPRESENTATIVES

I. CHARTER BOARD COMMITTEES

PREAMBLE

The Foundations for the Future Charter Academy (FFCA) Board of Directors (the “Board”) may establish Committees in accordance with the *Education Act* and the Bylaws of the FFCA Charter School Society (*FFCA Bylaws Article IX*).

Committees may not make decisions on behalf of the Board unless authorized by the Board to do so, and only where this is permissible under the *Education Act*. The Board possesses certain legal powers and prerogatives which cannot be delegated or surrendered to others. Committees may research and make recommendations to the Board regarding the Committee’s issues, as directed by the Board. Committees may establish sub-committees to carry out the functions of the Committee. The Board will have the power to dissolve any Committee at any time. (*FFCA Bylaws Section 9.4*)

GENERAL REQUIREMENTS

1. The Board may appoint Standing Committees and Ad Hoc Committees and shall prescribe their powers and duties. (*Education Act 2020 Section 52(1)(b)*)
2. The Board Chairperson shall act as an ex-officio member and shall have all privileges, except for the right to vote, of all Committees established by the Board (*FFCA Bylaws Section 8.2*) and is not counted towards the Committee’s quorum.
3. Each Committee, chaired by a Director, will consist of a specified number of Members. The number of Directors on each Committee (not counting ex-officio members) will not equal or exceed the number of Directors that meet quorum, except for the Expulsion Committee. The Board may invite persons from the community, staff, or Associate Members to sit on the Committee (*FFCA Bylaws Section 9.3*). No Committee may have more than four voting Directors as members.
4. Staff appointed to Committees shall have all privileges, except for the right to vote, and are not counted towards the Committee’s quorum.
5. All other Committee members shall have all privileges, including the right to vote, and are counted towards the Committee’s quorum.
6. Committees are charged with completing their work, as assigned by the Board, in a timely and thorough manner. They are required to complete their work and present their findings, along with recommendations, to the Board for decisions they are not authorized to make.
7. At its annual Organizational Meeting, the Board will select a Committee Chairperson for each Committee. The relevant Committee Chairperson’s responsibilities include the following in respect of that Committee:
 - 7.1 Set meeting times and dates, review Committee Terms of Reference, and establish agendas.
 - 7.2 Assign a Director to prepare a report on Committee meetings.
 - 7.3 Ensure reports are made available to the Board

- 7.4 Hold Committee members accountable for their work.
 - 7.5 Maintain communication with the Board Chairperson regarding the work of the Committee.
 - 7.6 Report on the work of the Committee to the Board and Society in the Public Board Meetings.
 - 7.7 Develop and present an annual Committee budget to the Executive Committee.
8. The Superintendent may appoint resource personnel to work with representatives and determine the roles, responsibilities, and reporting requirements of resource personnel.
 9. The reports of all Committee meetings will be in the form contained in the Appendix to this Policy and shall include a list of those in attendance and a summary of discussions, actions, and resolutions that the majority of the Committee has adopted.
 10. "Parliamentary Procedure at a Glance" by O. Garfield Jones will be followed as deemed necessary by the Committee.
 11. The minority may submit a report consisting of their views on any resolution adopted by the majority.
 12. Honoraria may be paid to volunteers, who are neither Directors nor employees, appointed to Committees established by the Board at a rate not to exceed the per diem honorarium rates for Directors.
 13. When the Committee is dissolved, all reports will be forwarded to the Board's Secretary for keeping.

STANDING COMMITTEES

Standing Committees assist the Board with work of an ongoing or recurring nature. Standing Committee members are usually appointed annually at the Organizational Meeting. The appointed member shall serve on the Committee for one year unless they cannot perform the duties assigned or are replaced by a subsequent appointment. See the Committee's Terms of Reference for the mandate, composition, meeting schedule, responsibilities, and accountability.

1. Executive Committee
 - 1.1 Purpose: to provide leadership for the Board operations and coordination, strategic planning, and Board succession.
 - 1.2 Powers and Duties: as per the Executive Committee Terms of Reference, reviewed annually.
 - 1.3 Membership: the Board Chairperson, the Board Vice-Chairperson, the Superintendent of FFCA (collectively the "Permanent Members") and any other individual(s) unanimously agreed upon by the Permanent Members.
 - 1.4 Meetings: as scheduled.
2. Audit Committee
 - 2.1 Purpose: to assist and advise the Board on the FFCA's annual financial reporting processes and aid the Board in fulfilling its governance responsibilities.
 - 2.2 Powers and Duties: as per the Audit Committee Terms of Reference, reviewed annually.
 - 2.3 Membership: no less than five individuals, two of whom must not be Directors (Education Act, s. 142). To be determined as per the Audit Committee Terms of Reference, reviewed annually.
 - 2.4 Meetings: as scheduled.

3. Governance Committee
 - 3.1 Purpose: to develop and recommend FFCA's approach to good governance and support the development and maintenance of FFCA's governance framework. Additionally, the Committee will support and oversee Board Member recruitment and lead processes to evaluate the effectiveness of the Board, Committees, and individual Board Members.
 - 3.2 Powers and Duties: as per the Governance Committee Terms of Reference, reviewed annually.
 - 3.3 Membership: as per the Governance Committee Terms of Reference, reviewed annually.
 - 3.4 Meetings: as scheduled.
4. Expulsion Committee
 - 4.1 Purpose: to review Administration recommendations for student expulsions to ensure that they are fair and consistent with the Board Policies, FFCA Bylaws, the Education Act, and other relevant legislation.
 - 4.2 Powers and Duties: as per the Expulsion Committee Terms of Reference, reviewed annually.
 - 4.3 Membership: as per the Expulsion Committee Terms of Reference, reviewed annually.
 - 4.4 Meetings: as scheduled.

AD HOC COMMITTEES

Ad Hoc Committees assist the Board on a specific project for a particular period. The Terms of Reference for each Ad Hoc Committee will be established by Board motion at the time of formation. The Terms of Reference will be posted on the FFCA website.

II. CHARTER BOARD REPRESENTATIVES

PREAMBLE

The Charter Board may appoint Directors to represent the Charter Board on various external committees, agencies, and organizations. Such representation is established at the discretion of the Charter Board to facilitate the exchange of information on matters of mutual concern and discuss possible agreements between the Charter Board and other organizations.

The Charter Board will determine the Power and Duties of each representative. The Superintendent may appoint resource personnel to work with representatives and define the roles, responsibilities, and reporting requirements of resource personnel.

REPRESENTATIVE APPOINTMENTS

The following organizations will have Charter Board representation as determined at the annual Organizational Meeting.

1. The Association of Alberta Public Charter Schools (TAAPCS) Representative
 - 1.1 Purpose: to act as a forum to discuss relevant, timely and emerging issues and discuss and develop policy decisions.
 - 1.2 Powers and Duties
 - 1.2.1 Attending TAAPCS meetings.
 - 1.2.2 Represent the Board's positions and interests.
 - 1.2.3 Communicate the work of the Association to the Board.
 - 1.2.4 Build relationships.
 - 1.3 Membership: one Director.
 - 1.4 Meetings: as scheduled.

2. The Association of School Councils (ASC) Representative
 - 2.1 Purpose: to act as a forum to discuss relevant, timely and emerging issues identified by individuals, Board of Directors, Alberta Education, and other sources.
 - 2.2 Powers and Duties
 - 2.2.1 Attending Association meetings.
 - 2.2.2 Build relationships.
 - 2.2.3 Communicate the work of the Association to the Charter Board.
 - 2.3 Membership: one Director.
 - 2.4 Meeting: two meetings per year, one hosted by the ASC and one by the Board representative.

3. Other Standing Representative Appointments
 - 3.1 Upon request, the Board may assign a representative to any other entity at the Board's discretion.

Original Approval Date: March 16, 2016
Revision Dates: June 9, 2021; November 22, 2023;
References: Education Act, Sections 36, 60, 113;
FFCA Bylaws Section 9

APPENDIX: COMMITTEE / REPRESENTATIVE REPORT TEMPLATE



Choose One

Committee/Representative Report

Month/Year: Choose

Choose One

Chairperson, The FFCA Charter School Society

Dear Chairperson Choose One :

The Choose One submits the following report to the Board in accordance with General Requirement 7.2 of Policy 8 - CHARTER BOARD COMMITTEES and REPRESENTATIVES.

Sincerely,

Choose One, Director

Chairperson Choose One

c. Phoebe Greentree, Executive Assistant
Deputy Secretary, The FFCA Charter School Society

c. Choose One, Director
Secretary, The FFCA Charter School Society

Committee Mandate

Committee Members

Chairperson: Choose One, Director

Secretary: Choose One, Director

Member: Choose One, Director

Member: N/A, Director, if applicable

Member: N/A, Director, if applicable

Society Member: _____, if applicable

Society Associate Member: _____, if applicable

Community Member: _____, if applicable

Other: _____, _____

Committee Meetings

The Committee met on _____

Attendees: _____

Summary of Discussions

The Committee discussed the following agenda items:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.

Summary of Resolutions/Recommendations, if any:

Submit to Board Chairperson

Print Form

Save Form

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POLICY 10 - POLICYMAKING

PREAMBLE

The Foundations for the Future Charter Academy (FFCA) Board Policies create the framework within which the school organization operates. The FFCA Board (the “Board”) understands that one of its key responsibilities is the development of policies which provide direction for the operation of FFCA.

Adopting new or revising / rescinding existing Board Policies is solely the Board’s responsibility.

The Board shall be guided in its policymaking approach by ensuring adherence to the requirements necessary to provide public education and compliance with the *Education Act* and provincial and federal legislation.

Board Policies shall provide an appropriate balance between the responsibility of the Board to develop the broad guidelines to guide FFCA and the opportunity for the Superintendent to exercise professional judgment in the administration of FFCA, including through the enactment of Administrative Procedures by the Superintendent.

The Board believes in the establishment and review of Board Policy, which reflects its values and perspectives.

The Board follows the G-TEC (Governance Through Engagement and Collaboration) Policy Model. This model has four dominant themes: Engagement, Collaboration, Role Clarity, and Assurance/Accountability. The model provides a general framework for policy-making focused on transforming the Board’s will into reality while ensuring compliance with legal requirements and respecting individual Board culture / autonomy.

POLICYMAKING STAGES

The Board shall adhere to the following stages in its approach to policymaking:

1. **Planning:** the FFCA Board, in cooperation with the Superintendent, shall assess the need for a policy as a result of its own monitoring activities or on the suggestion of others and identify the critical attributes of each policy to be developed.
2. **Development:** the Board may develop policy itself or delegate the responsibility for drafting and aspects of its development to the Superintendent or to a committee (standing or ad hoc)
3. **Enactment:** the Board is solely responsible for enacting and adopting policies through Board resolutions.
4. **Implementation:** the Board is responsible for the implementation of policies governing its own processes. The Board and Superintendent share responsibility for implementing policies relating to the FFCA Board-Superintendent relationship. The Superintendent is responsible for implementing the other policies.
5. **Evaluation:** the Board, in cooperation with the Superintendent, shall evaluate each policy in a timely manner in order to determine if it is meeting its intended purpose.

Process Requirements: in rare instances, in order not to fetter its discretion, the Board reserves the right to disregard the particular process noted below. In all other instances, the process will be as follows:

STEP I – Identification and Development

1. Any Director, staff member, Society member, student or school council may make suggestions regarding the possible development of a policy or the need for policy revisions on any matter by presenting a proposal for a policy or revisions / rescindments, in writing to the Superintendent. The proposal shall contain a brief statement of purpose or rationale.
2. The Superintendent will inform the Board of the request for policy development/revision/rescindment. The Board will determine the action to be taken.
3. If necessary, the Board may refer to a committee or the Superintendent to draft amendments to an existing policy, draft a new policy, or evaluate the rescindment of a policy. The Board, committee, or Superintendent may meet with stakeholders as part of the development/rescindment process.
4. When appropriate, the Board, committee, or Superintendent may seek legal advice on the policy's intent and wording or on the ramifications of rescinding a policy. Committees seeking legal advice will submit the request via the Committee Chair to the Executive Committee to engage legal counsel.

STEP II – First Reading

5. If the request was referred to the Superintendent, draft amendments or a recommendation for rescindment is brought by the Superintendent to the Governance Committee for review. The Governance Committee will include its recommendation for first reading in its committee report.
6. If the request was referred to a committee, the committee will bring the policy draft or rescindment to the Board in its committee report as a recommendation for first reading.
7. The Board shall consider the recommendation at a Public Board Meeting (the "First Reading"). If accepted in principle by the FFCA Board at the First Reading, the proposed policy, policy amendment, or policy rescindment will be referred to:
 - 7.1 Campus Administrators for feedback from campus staff;
 - 7.2 School Councils for feedback from parents;
 - 7.3 Other groups and individuals as deemed necessary; and
 - 7.4 Posted prominently on the FFCA website to enable individuals and groups to provide comments, suggestions, and alterations ("Policy Feedback"), which must be delivered to the Superintendent.

Policy Feedback must be received by the Superintendent within 14 days of the reading or by a deadline of at least 14 days after the reading if otherwise specified by the Board at the time of the reading.

STEP III – Second Reading & Third Reading

8. At a future Public Board Meeting, Policy Feedback received after First (or Second) Reading will be shared with the FFCA Board through the Governance Committee report.
9. The Board shall consider the proposed policy, policy amendment, or policy rescindment and policy feedback at the subsequent meeting. The proposed policy, policy amendment, or policy rescindment may then be moved immediately for third reading (final approval by Board resolution).
10. If it is not moved through third reading, it will be redistributed for further feedback according to the steps outlined in Item 7 above following which Items 8 and 9 will be repeated. However, if the matter is not moved successfully for final approval, it will not be adopted.

URGENT CIRCUMSTANCES

11. Under urgent circumstances, the Board may, by resolution, approve a new policy, amend an existing one, or rescind a policy at any Emergency Meeting or Public Board Meeting without following the abovementioned process. An urgent circumstance is a situation for which the Board deems that the consequences would be irreversible/irreparable if a new or amended policy were not in effect or if an existing policy continues to be in effect within the timeframe specified above.

MINOR AMENDMENTS

12. The Board may disregard the process outlined in this Policy where proposed amendments to a policy are minor and do not change the meaning or intent of the policy. In this case, the Board may approve the amendments by resolution at a Public Board Meeting.

BYPASSING THREE READINGS

13. Whenever the customary three readings are bypassed, Campus Administrators and School Councils will be notified of the changes made. A notice will also be posted prominently on the FFCA website to notify all stakeholders of such changes.

OTHER RELEVANT MATTERS

14. Only those policies and resolutions adopted and recorded in the minutes constitute the Board's official policies.
15. In the absence of existing policy, the Board may make decisions by resolution on matters affecting the administration, management, and operation of FFCA. Such decisions carry the weight of policy until specific written policy is developed.
16. The Board may rescind a Policy at any time or adopt an Administrative Procedure as a Policy in accordance with the procedures outlined in this Policy.
17. The Board shall review its Policies on a five-year rotational basis unless otherwise specified within the Policy or by legislation.

ADMINISTRATIVE PROCEDURES

18. The Superintendent shall develop Administrative Procedures as deemed necessary for the effective operation of FFCA. These must be in accordance with Board Policies and not conflict with such Policies.
19. The Superintendent must inform the Board of any substantive changes to Administrative Procedures.
20. The Board may request the Superintendent to change an Administrative Procedure to a draft Board Policy and will provide the rationale for same.
21. Where a Policy is rescinded, the Superintendent may choose to develop an Administrative Procedure relevant to the subject matter of the former Policy.
22. The Superintendent shall arrange for all Board Policies, Administrative Procedures, and subsequent revisions to be posted on FFCA's website within two weeks of final approval for staff and public access.

Original Approval Date: February 17, 2016
Revision Dates: November 22, 2017; November 22, 2023
References: Education Act Sections 33, 53, 222
Societies Act Section 9
Charter Schools Regulation, AR 85/2019 Section 12
FFCA Society Bylaws



POLICY 11 – CHARTER BOARD DELEGATION OF AUTHORITY

PREAMBLE

In the complex affairs of a charter school, there will be situations arising from time to time that are not directly addressed in the current policies of Foundations for the Future Charter Academy (FFCA). In order that the Charter Board can be assured of the smooth operation of FFCA, the Board expects that the Superintendent of Schools, as Chief Executive Officer of the Society will exercise professional discretion to address such matters in the absence of written formal direction.

GUIDING PRINCIPLES

Therefore, the Charter Board delegates to the Superintendent the authority to do any act or thing or exercise any power that the Board may, or is required to do or exercise, except:

- those matters which, in accordance with Section 52(4) of the *Education Act*, cannot be delegated
- those matters which, in accordance with the *FFCA Bylaws*, cannot be delegated
- those matters which the Charter Board has reserved to itself through policies or resolutions.

This delegation of power and authority includes the following:

1. The Superintendent is authorized to suspend from the performance of the teacher's duties or to terminate the services of a teacher in accordance with the requirements of the *Education Act*, and the decision shall not be appealable to the Charter Board (as per board motion 2023-01-25-1RA).
2. The Superintendent is authorized to suspend from the performance of duties or to terminate the services of any non-teacher staff member. The suspension or termination shall be in accordance with all relevant legislation, and the decision shall not be appealable to the Charter Board (as per board motion 2023-01-25-1RA).
3. The Superintendent is delegated with the authority to develop Administrative Procedures that are consistent with Alberta Education policies and procedures and is required to develop Administrative Procedures to fulfill Board obligations created by any federal legislation or provincial legislation other than the *Education Act*.

The foregoing includes the ability of the Superintendent to sub-delegate that authority where not prohibited by law.

Original Approval Date:	November 22, 2023
Revision Dates:	
References:	Education Act Section 52(4) FFCA Charter 2012-2027 FFCA Bylaws



POLICY 13 – APPEALS AND HEARINGS REGARDING STUDENT MATTERS

PREAMBLE

Every Foundations for the Future Charter Academy (FFCA) parent or student, who is 16 years of age or older (Independent Student) has the right to appeal to the Charter Board a decision by an FFCA employee that significantly affects the education of a student or child enrolled in an Early Childhood Services program as provided for in section 42(2) of the Education Act. The purpose of this appeal provision is to ensure that FFCA decisions and actions are made in a fair, open, and reasonable manner and in the best interests of students.

Matters Subject to Review and Prerequisite Steps

Before appealing a decision to the Board, a parent of the student or child must have followed the school dispute resolution policy established by the Board (Policy 9 – Being Heard), which provides guidance on procedures for resolving differences.

In instances where the dispute resolution process is unsuccessful, the Board of Directors will hear appeals that relate to individual student matters identified specifically in the *Education Act* as those that may be appealed to the Minister of Education. Under the relevant section(s) of the *Education Act*, the only matters on which the Minister of Education will consider appeals include the following:

1. Special education placement;
2. Language of instruction;
3. Home education programs;
4. Student expulsion;
5. Amount and payment of fees or costs;
6. Amount of fees payable by a Board to another Board;
7. Board responsibility for a specific student; or
8. Access to or the accuracy or completeness of the student record.

GUIDING PRINCIPLES

All Matters Other Than Expulsion of a Student

1. Requests for appeals to the Charter Board must be made in writing to the Superintendent within twenty (20) school days of the employee decision related to the appeal being rendered.
2. The Notice of Appeal must be in writing and include the following information:
 - (a) the name and address of the parent or student filing the appeal;
 - (b) the current grade placement of the student;
 - (c) the decision which is being appealed;
 - (d) the date the parent or student was informed of the decision;
 - (e) where the decision was communicated in writing, a copy of the decision;
 - (f) the grounds for appeal. To demonstrate sufficient grounds for appeal, the notice must claim that the employee failed to follow procedures as set out in FFCA policies, administrative procedures, or regulations; made a decision that was influenced by bias;

made a decision where there is no supporting evidence; or made a decision that is not reasonable;

3. Where a Notice of Appeal meets the above criteria, the Superintendent will provide a copy of said notice to all Board Directors. Charter Board appeal hearings will be held, and a written decision rendered, stating reasons for the decision, within twenty (20) school days of receipt of the request for an appeal.
4. Board Directors in conflict of interest or who believe their judgment is unduly biased will withdraw from the appeal process.
5. The Board or delegate may hear appeal matters based upon written submissions. For a written hearing, the Board or delegate shall notify the parent or student if it is necessary for the person to provide documentation and/or to make written submissions with the timelines for the provision of such documentation. The Board or delegate will provide a written report distributed to the parent or student. The parent or student shall be given an opportunity to respond, in writing, to the report. Upon considering the response, the Board or delegate will make a final decision on the appeal.
6. The Board or delegate may decide the matter based upon an oral hearing.
7. The Board or delegate may arrange for an oral hearing with the Charter Board and provide notice of the same to all parties.
8. The oral appeal hearing will allow all parties to speak to the issue(s) in dispute and present pertinent documents. The oral hearing is designed so that disputing parties will not require legal counsel; however, a person making an appeal may choose to be represented by legal counsel at their own cost. If legal counsel represents any party, all will be notified of this before the hearing.
9. The appeal will be heard in Closed Session, with specified individuals in attendance.
10. Hearings will proceed with the following steps in place:
 - 10.1 All parties present consent to proceed.
 - 10.2 The Chair of the appeal hearing will introduce all parties and begin by stating the purpose of the hearing as follows:
 - 10.2.1 The hearing will:
 - 10.2.1.1 ensure that all parties to the hearing understand the decision under review and the reason(s) for the review;
 - 10.2.1.2 provide an opportunity for both parties to make representation to support their position before the decision on the appeal is made;
 - 10.2.1.3 provide opportunity for each party to ask appropriate questions of clarification and to respond to statements made by the other;
 - 10.2.1.4 allow Board members to ask questions of clarification.
 - 10.3 Charter Board members will discuss the merits of the case in the absence of both parties, make a decision, advise both parties in writing of their decision, and provide reason(s) for their decision forthwith (*Education Act*).
 - 10.3.1 If the Charter Board requires additional information or clarification to make its decision, both parties to the appeal will be asked to reconvene for the required additional information.

Where appropriate, the Charter Board will inform both parties when the decision related to the matter being heard is subject to review by the Minister of Education (*Education Act*).

Expulsion of a Student

It is expected that all students will comply with relevant section(s) of the *Education Act*, Charter Board policy, Administrative Procedures, and campus procedures and rules.

In accordance with the relevant section(s) of the *Education Act*, the Charter Board delegates to the Expulsion Committee, a Committee of the Whole, the power to make decisions with respect to the expulsion of students.

The Expulsion Committee will hear representations with respect to a recommendation for a student expulsion in accordance with relevant sections of the *Education Act*.

If a student is not to be reinstated within five (5) school days of the date of suspension, the Principal Educator shall immediately report in writing all the circumstances of the suspension (*Education Act*) and provide a recommendation to the Expulsion Committee to the Superintendent.

The Superintendent will convene a closed session of the Expulsion Committee, which will not occur later than ten (10) school days from the first day of suspension (*Education Act*).

Parents of students and students sixteen (16) years of age or over have the right to be assisted by a resource person(s) of their choosing. The responsibility for engaging and paying for such assistance rests with the parents or students.

The Expulsion Committee may have legal counsel in attendance.

Notes of the proceedings will be recorded for the Charter Board's records.

The expulsion hearing will be conducted in accordance with the following procedures:

1. The Committee Chair will outline the purpose of the hearing, which is to:
 - 1.1 Provide an opportunity to hear representations relative to the recommendation from the Principal Educator;
 - 1.2 Provide an opportunity for the student and/or the student's parents to make representations;
 - 1.3 Reinstatement or expulsion of the student.
2. The Committee Chair will outline the procedure to be followed, which will be as follows:
 - 2.1 The Principal Educator will present the report documenting the details of the case and the recommendation to expel the student;
 - 2.2 The student and the student's parents will be given an opportunity to respond to the information presented and to add any additional relevant information;
 - 2.3 The members of the Expulsion Committee will have the opportunity to ask questions of clarification from both the Principal Educator and the student and the student's parents;
 - 2.4 The Expulsion Committee will meet, without either the administration or the student and the student's parents present, to discuss the case and the recommendation. Legal counsel may also remain in attendance;
 - 2.5 Should the Expulsion Committee require additional information, both parties will be requested to return to provide the requested information;
 - 2.6 The Expulsion Committee will decide to either reinstate or expel the student; and

- 2.7 The Expulsion Committee decision shall be communicated in writing to the student and the student's parents within five (5) days of the hearing, with copies being provided to the Principal Educator and the Superintendent. The Superintendent's office will attempt to inform the parent(s) and the student of the decision by telephone or personal communication as soon as possible after a decision has been reached.
3. If the Expulsion Committee's decision is to expel the student, the following information must be included in the letter to the student and the student's parents, according to the *Education Act*:
 - 3.1 The length of the expulsion and any rules or conditions that apply to the student;
 - 3.2 The educational program and any supports and services to be provided (*Education Act*) to the student and the name of the individual to be contacted to make the necessary arrangements; and
 - 3.3 The right of the student and the student's parents to request a review of the decision by the Minister of Education (*Education Act*).

Original Approval Date: November 23, 2016
Revision Dates: November 22, 2023
References: Education Act – Sections 36, 37, 41, 42, 43, 44
FFCA Policy 8 – Charter Board Committees and Representatives
FFCA Policy 9 – Being Heard
FFCA Policy 19 – Welcoming, Caring, Respectful, Safe and Inclusive Learning and Working Environments
FFCA Policy 19 – Appendix A: Student Code of Conduct



2024 Annual General Meeting

Wednesday, January 24, 2023

6:30-8:30 p.m.

Central Office: 7000 Railway St SE, 2nd flr

Wifi: FFCA MyDevice – no pswd req'd

Invited Participants: All Directors, Central Office Executive Team

Invited Attendees: All interested FFCA stakeholders

AGENDA

1. **Call to Order:** 6:30 p.m. ----- Chair Wilson

2. **Land Acknowledgement** ----- Chair Wilson
We would like to begin by recognizing the Traditional Territory on which we are gathered today. FFCA would like to acknowledge and thank the diverse Indigenous peoples whose footsteps have marked this territory for centuries, such as the Blackfoot Confederacy, the Tsuut'ina, the Stony Nakoda Nations, and the Métis Nation of Alberta, Region III.

3. **Approval of Consent Agenda**----- Chair Wilson
3.1. Determination of Quorum (minimum 100)
3.2. Proof of Notice of Meeting – attached
3.3. Consideration of Agenda
3.4. Approval of the 2022 AGM Minutes – attached

2024-01-24-1CA Consent Agenda MOTION

I move that the Board approve the Consent Agenda, as presented.

MOVED by Director _____ and seconded by Director _____.

DRAFT

4. **Reports of Officers**

2.1. Introduction of Board Members ----- Board Members
2.2. Board Chairperson's remarks ----- Chair Wilson
2.3. Superintendent's remarks ----- CEO Nippard
2.4. CFO Report----- CFO Estrada
2.4.1. Receive Audited Financial Statements – attached

2024-01-24-1RA Receive Audited Financial Statements MOTION

Be it resolved that the Society receive the 2022-23 Audited Financial Statements as presented.

MOVED by Director _____ and seconded by Director _____.

DRAFT

2.4.2. Appointment of Auditor ----- Director Qureshi

2024-01-24-2RA Appointment of Auditor MOTION

Be it resolved that the Society approve the appointment of Grant Thornton LLP Chartered Accountants as FFCA's auditors for the 2023-24 school year.

MOVED by Director _____ and seconded by Director _____.

DRAFT

5. **Board Election Results**----- Chair Wilson

6. **Open to gallery**

7. **Adjournment** (by 8:30 p.m.)



Elementary and Middle School Calendar 2024-25

August						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

August 19 PD Day - No Classes
 August 20-23 Organizational Days - No Classes
 August 26 K-8 Family Orientation
 August 27 K Family Orientation / Gr. 1-8 First Day of Classes
 August 28 K First Day of Classes

September 2 Labour Day - No School
 September 20 PD Day - No Classes
 September 30 Day of Truth & Reconciliation - No School

October						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October 10-11 Learning Conferences - No Classes
 October 14 Thanksgiving Day - No School
 October 25 PD Day - No Classes

November 11 Remembrance Day
 November 11-15 Fall Break - No School

December						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

January						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

December 6 PD Day - No Classes
 December 13 Report Cards
 December 23-January 3 Winter Break - No School

January 23-24 Learning Conferences - No Classes

February						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

February 13-14 PD Day - No Classes
 February 17 Family Day - No School

March 14 Report Cards
 March 24-April 4 Spring Break - No School

April						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

April 18 Good Friday - No School
 April 24 Learning Conferences - No Classes
 April 25 PD Day - No Classes

May 16 Organizational Day - No Classes
 May 19 Victoria Day - No School

June						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

June 21 National Indigenous Peoples Day (Sat.)
 June 25 K-8 Report Cards
 June 26-27 Organizational Day - No Classes

Elementary and Middle School Calendar 2024-25

Summary

	K	Gr. 1-8
Instructional Days	173	174
Regular Days (330 min./day)	173	174
Early Dismissal (150 min./day)	0	0
Non-Instructional Days	22	20
Organizational Day - No Classess	8	7
PD Days	7	7
Family Orientation/Learning Conferences	7	6
Total Operational Days	195	194
Instructional Hours	490	957
(Provincial Hour Requirement)	475	950

FOR FINAL BOARD APPROVAL



High School Calendar 2024-25

August						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

August 19 PD Day - No Classes
 August 20-23 Organizational Days - No Classes
 August 26 Family Orientation
 August 27 Semester 1 Starts

October						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

September 2 Labour Day - No School
 September 20 PD Day - No Classes
 September 30 Day of Truth & Reconciliation - No School

December						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

January						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

October 14 Thanksgiving Day - No School
October 24 Report Cards
 October 25 PD Day - No Classes
 November 7 Learning Conferences - Early Dismissal
 November 8 Learning Conferences - No Classes
 November 11 Remembrance Day
 November 11-15 Fall Break - No School

February						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

December 6 PD Day - No Classes
 December 23-January 3 Winter Break - No School
 January 17-27 Exams
 January 28 Organizational Day - No Classes
 January 29 Semester 2 Starts
January 29 Report Cards

April						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

February 6 Learning Conferences - Early Dismissal
 February 13-14 PD Day - No Classes
 February 17 Family Day - No School
 March 24-April 4 Spring Break - No School

June						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

April 17 Report Cards
 April 18 Good Friday - No School
 April 24 Learning Conferences - Early Dismissal
 April 25 Learning Conferences - No Classes
 May 19 Victoria Day - No School

June 13-25 Exams
 June 21 National Indigenous Peoples Day (Sat.)
June 26 Report Cards - No Classes
 June 26-27 Organizational Day - No Classes

High School Calendar 2024-25

Summary

Instructional Days	178
Regular Days (360 min./day)	132
Early Dismissal* (260 min./day)	30
Exam Days	16
Non-Instructional Days	16
Organizational Days	7
Professional Development (PD) Days	6
Family Orientation/Learning Conferences	3
Total Operational Days	194
Instructional Hours	1018
(Provincial Hour Requirement)	1000

Semester 1

Instructional Days	88
Regular Days (360 min./day)	67
Early Dismissal* (260 min./day)	14
Exam Days	7
Non-Instructional Days	9
Organizational Days	4
Professional Development (PD) Days	4
Family Orientation/Learning Conferences	1
Total Operational Days	97
Instructional Hours	505
(Provincial Hour Requirement)	500

Semester 2

Instructional Days	90
Regular Days (360 min./day)	65
Early Dismissal* (260 min./day)	16
Exam Days	9
Non-Instructional Days	7
Organizational Days	3
Professional Development (PD) Days	2
Family Orientation/Learning Conferences	2
Total Operational Days	97
Instructional Hours	513
(Provincial Hour Requirement)	500

*All Fridays (except during exam weeks) and Learning Conference Thursdays are Early Dismissal Days



Elementary and Middle School Calendar 2025-26

August						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

September						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

August 18 PD Day - No Classes
 August 19-22 Organizational Days - No Classes
 August 25 K-8 Family Orientation
 August 26 K Family Orientation / Gr. 1-8 First Day of Classes
 August 27 K First Day of Classes

October						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

September 8 Labour Day - No School
 September 26 PD Day - No Classes
 September 30 Day of Truth & Reconciliation - No School
 October 9-10 Learning Conferences - No Classes
 October 13 Thanksgiving Day - No School
 October 31 PD Day - No Classes
 November 10-14 Fall Break - No School
 November 11 Remembrance Day

December						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

January						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

December 5 PD Day - No Classes
 December 12 Report Cards
 December 22-January 2 Winter Break - No School
 January 16 PD Day - No Classes
 January 22-23 Learning Conferences - No Classes

February						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

March						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 12-13 PD Day - No Classes
 February 16 Family Day - No School
 March 13 Report Cards
 March 20 PD Day - No Classes
 March 23-April 3 Spring Break - No School

April						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April 23 Learning Conferences - No Classes
 April 24 PD Day - No Classes
 May 15 Organizational Day - No Classes
 May 18 Victoria Day - No School

June						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

July						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June 21 National Indigenous Peoples Day (Sun.)
 June 26 Report Cards
 June 29-30 Organizational Days - No Classes

Elementary and Middle School Calendar 2025-26

Summary

	K	Gr. 1-8
Instructional Days	174	175
Regular Days (330 min./day)	174	175
Early Dismissal (230 min./day)	0	0
Non-Instructional Days	23	22
Organizational Day - No Classess	7	7
PD Days	9	9
Family Orientation/Learning Conferences	7	6
Total Operational Days	197	197
Instructional Hours	493	963
(Provincial Hour Requirement)	475	950



High School Calendar 2025-26

August						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

September						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

- August 18 PD Day - No Classes
- August 19-22 Organizational Days - No Classes
- August 25 Family Orientation
- August 26 Semester 1 Starts
- September 8 Labour Day - No School
- September 26 PD Day - No Classes
- September 30 Day of Truth & Reconciliation - No School

October						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

- October 13 Thanksgiving Day - No School
- October 30 Report Cards
- October 31 PD Day - No Classes
- November 6 Learning Conferences - Early Dismissal
- November 7 Learning Conferences - No Classes
- November 10-14 Fall Break - No School
- November 11 Remembrance Day

December						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

January						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

- December 5 PD Day - No Classes
- December 22-January 2 Winter Break - No School
- January 19-27 Exams (TBC)
- January 28 Organizational Day - No Classes
- January 29 Semester 2 Starts
- January 29 Report Cards

February						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

March						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

- February 5 Learning Conferences - Early Dismissal
- February 12-13 PD Day - No Classes
- February 16 Family Day - No School
- March 20 PD Day - No Classes
- March 23-April 3 Spring Break - No School

April						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

- April 16 Report Cards
- April 17 PD Day - No Classes
- April 23 Learning Conferences - Early Dismissal
- April 24 Learning Conferences - No Classes
- May 15 PD Day - No Classes
- May 18 Victoria Day - No School

June						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

July						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

- June 18-26 Exams (TBC)
- June 21 National Indigenous Peoples Day (Sun.)
- June 29 Report Cards - No Classes
- June 29-30 Organizational Day - No Classes

High School Calendar 2025-26

Summary

Instructional Days	178
Regular Days (360 min./day)	135
Early Dismissal* (260 min./day)	29
Exam Days	14
Non-Instructional Days	19
Organizational Days	7
Professional Development (PD) Days	9
Family Orientation/Learning Conferences	3
Total Operational Days	197
Instructional Hours	1006
(Provincial Hour Requirement)	1000

Semester 1

Instructional Days	89
Regular Days (360 min./day)	68
Early Dismissal* (260 min./day)	14
Exam Days	7
Non-Instructional Days	9
Organizational Days	3
Professional Development (PD) Days	4
Family Orientation/Learning Conferences	2
Total Operational Days	98
Instructional Hours	504
(Provincial Hour Requirement)	500

Semester 2

Instructional Days	89
Regular Days (360 min./day)	67
Early Dismissal* (260 min./day)	15
Exam Days	7
Non-Instructional Days	10
Organizational Days	4
Professional Development (PD) Days	5
Family Orientation/Learning Conferences	1
Total Operational Days	99
Instructional Hours	502
(Provincial Hour Requirement)	500

*All Fridays (except during exam weeks) and Learning Conference Thursdays are Early Dismissal Days

The FFCA Charter School Society

Financial Statements

August 31, 2023

**AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2023**
[Education Act, Sections 139, 140, 244]

0009 Foundations for the Future Charter Academy Charter School Society

Legal Name of School Jurisdiction

7000 Railway Street SE, Unit 110 Calgary AB T2H 3A8

Mailing Address

403-520-3206 jfamily.estrada@ffca-calgary.com

Contact Numbers and Email Address

SCHOOL JURISDICTION MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of 0009 Foundations for the Future Charter Academy Charter School Society presented to Alberta Education have been prepared by school jurisdiction management which has responsibility for their preparation, integrity and objectivity. The financial statements, including notes, have been prepared in accordance with Canadian Public Sector Accounting Standards and follow format prescribed by Alberta Education.

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

Board of Trustees Responsibility

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

External Auditors

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

Declaration of Management and Board Chair

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

BOARD CHAIR

Mr. Jeff Wilson

Name

Signature

SUPERINTENDENT

Mr. Roger Nippard

Name

Signature

SECRETARY-TREASURER OR TREASURER

Jhamily Estrada

Name

Signature

November 22, 2023

Board-approved Release Date

c.c. ALBERTA EDUCATION, Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
EMAIL: EDC.FRA@gov.ab.ca
PHONE: Kevin Luu: (780) 422-0314; Angel Tsui: (780) 427-3855 FAX: (780) 422-6996

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Independent Auditor's Report

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To the Board of Directors of
The FFCA Charter School Society

Opinion

We have audited the financial statements of The FFCA Charter School Society (the "Society"), which comprise the statement of financial position as at August 31, 2023, and the statements of operations, cash flows, change in net financial assets, remeasurement gains and losses and the schedules of net assets, deferred contributions, program operations, operations and maintenance, cash, cash equivalents and portfolio investments, tangible capital assets, remuneration and monetary incentives and asset retirement obligations for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The FFCA Charter School Society as at August 31, 2023, and its results of operations and its cash flows for the year then ended in accordance with CPA Canada Public Sector Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Canadian Generally Accepted Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

The budgeted amounts included in the financial statements as at and for the year ended August 31, 2023, and the schedules of fees, system administration, and specialized learning support for the year ended August 31, 2023 are unaudited.

The financial statements for the year ended August 31, 2022 were audited by another firm of chartered professional accountants who expressed an unmodified opinion on those financial statements on November 30, 2022.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with CPA Canada Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with Canadian Generally Accepted Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Calgary, Canada
November 22, 2023

Chartered Professional Accountants

STATEMENT OF FINANCIAL POSITION
As at August 31, 2023 (in dollars)

2023

2022

FINANCIAL ASSETS

Cash and cash equivalents	(Schedule 5)	\$ 4,016,880	\$ 3,818,352
Accounts receivable (net after allowances)	(Note 5)	\$ 520,464	\$ 610,987
Portfolio investments			
Operating	(Schedule 5)	\$ 1,080,402	\$ 1,080,402
Endowments		\$ -	\$ -
Inventories for resale		\$ -	\$ -
Other financial assets		\$ -	\$ -
Total financial assets		\$ 5,617,746	\$ 5,509,741

LIABILITIES

Bank indebtedness	(Note 13)	\$ -	\$ -
Accounts payable and accrued liabilities	(Note 6)	\$ 4,214,487	\$ 3,689,239
Unspent deferred contributions		\$ -	\$ -
Employee future benefits liabilities		\$ -	\$ -
Asset retirement obligations and environmental liabilities		\$ -	\$ -
Other liabilities		\$ -	\$ -
Debt			
Unsupported: Debentures		\$ -	\$ -
Mortgages and capital loans		\$ -	\$ -
Capital leases		\$ -	\$ -
Total liabilities		\$ 4,214,487	\$ 3,689,239

Net financial assets

\$ 1,403,259	\$ 1,820,502
--------------	--------------

NON-FINANCIAL ASSETS

Tangible capital assets	(Schedule 6)	\$ 48,816,662	\$ 15,926,572
Inventory of supplies		\$ -	\$ -
Prepaid expenses		\$ 101,688	\$ 187,153
Other non-financial assets		\$ -	\$ -
Total non-financial assets		\$ 48,918,350	\$ 16,113,725

Net assets before spent deferred capital contributions

\$ 50,321,609	\$ 17,934,227
---------------	---------------

Spent deferred capital contributions	(Schedule 2)	\$ 36,921,813	\$ 12,129,811
--------------------------------------	--------------	---------------	---------------

Net assets		\$ 13,399,796	\$ 5,804,416
-------------------	--	----------------------	---------------------

Net assets

(Note 7)

Accumulated surplus (deficit)	(Schedule 1)	\$ 13,399,796	\$ 5,804,416
Accumulated remeasurement gains (losses)		\$ -	\$ -
		\$ 13,399,796	\$ 5,804,416

Contractual rights

(Note 16)

Contractual obligations

(Note 15)

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

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

	Budget 2023	Actual 2023	Actual 2022
REVENUES			
Government of Alberta (Schedule 6) (Note 11)	\$ 35,869,534	\$ 46,652,859	\$ 36,881,415
Federal Government and other government grants	\$ -	\$ 6,300	\$ -
Property taxes	\$ -	\$ -	\$ -
Fees (Schedule 9)	\$ 3,338,426	\$ 3,210,012	\$ 3,242,296
Sales of services and products	\$ -	\$ 251,209	\$ 68,038
Investment income	\$ 25,000	\$ 352,972	\$ 83,376
Donations and other contributions	\$ 369,084	\$ 398,150	\$ 217,273
Other revenue	\$ 196,375	\$ 909,689	\$ 300,217
Total revenues	\$ 39,798,419	\$ 51,781,191	\$ 40,792,615
EXPENSES			
Instruction - ECS	\$ 2,548,866	\$ 2,172,116	\$ 1,279,169
Instruction - Grades 1 to 12	\$ 28,359,220	\$ 30,015,052	\$ 28,307,294
Operations and maintenance (Schedule 4)	\$ 3,742,994	\$ 6,603,529	\$ 4,371,167
Transportation	\$ 3,637,363	\$ 3,682,110	\$ 3,671,130
System administration	\$ 1,505,341	\$ 1,713,004	\$ 1,398,248
External services	\$ -	\$ -	\$ -
Total expenses	\$ 39,793,784	\$ 44,185,811	\$ 39,027,008
Annual operating surplus (deficit)	\$ 4,635	\$ 7,595,380	\$ 1,765,607
Endowment contributions and reinvested income	\$ -	\$ -	\$ -
Annual surplus (deficit)	\$ 4,635	\$ 7,595,380	\$ 1,765,607
Accumulated surplus (deficit) at beginning of year	\$ 5,804,416	\$ 5,804,416	\$ 4,038,809
Accumulated surplus (deficit) at end of year	\$ 5,809,051	\$ 13,399,796	\$ 5,804,416

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

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

2023

2022

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

Annual surplus (deficit)	\$ 7,595,380	\$ 1,765,607
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	\$ 476,504	\$ 1,253,576
Net (gain)/loss on disposal of tangible capital assets	\$ -	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ -
(Gain)/Loss on sale of portfolio investments	\$ -	\$ -
Spent deferred capital recognized as revenue	\$ (160,126)	\$ (929,625)
Deferred capital revenue write-down / adjustment	\$ -	\$ 379,847
Increase/(Decrease) in employee future benefit liabilities	\$ -	\$ -
Donations in kind	\$ -	\$ -
Transfer of land from Government of Alberta (Schedule 6) (Note 11)	\$ (7,000,000)	\$ -
	\$ 911,758	\$ 2,469,405
(Increase)/Decrease in accounts receivable	\$ 90,523	\$ (449,997)
(Increase)/Decrease in inventories for resale	\$ -	\$ -
(Increase)/Decrease in other financial assets	\$ -	\$ -
(Increase)/Decrease in inventory of supplies	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ 85,465	\$ 184,662
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Increase/(Decrease) in accounts payable, accrued and other liabilities	\$ 525,248	\$ 759,808
Increase/(Decrease) in unspent deferred contributions	\$ -	\$ (616,654)
Increase/(Decrease) in asset retirement obligations and environmental liabilities	\$ -	\$ -
	\$ -	\$ -
Total cash flows from operating transactions	\$ 1,612,994	\$ 2,347,224

B. CAPITAL TRANSACTIONS

Acquisition of tangible capital assets	\$ (280,369)	\$ (375,487)
Net proceeds from disposal of unsupported capital assets	\$ -	\$ -
Other (Construction in Progress)	\$ (4,656,102)	\$ (465,091)
Total cash flows from capital transactions	\$ (4,936,471)	\$ (840,578)

C. INVESTING TRANSACTIONS

Purchases of portfolio investments	\$ -	\$ (14,078)
Proceeds on sale of portfolio investments	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Total cash flows from investing transactions	\$ -	\$ (14,078)

D. FINANCING TRANSACTIONS

Debt issuances	\$ -	\$ -
Debt repayments	\$ -	\$ (1,315,304)
Increase (decrease) in spent deferred capital contributions	\$ 3,522,005	\$ (141,982)
Capital lease issuances	\$ -	\$ -
Capital lease payments	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Total cash flows from financing transactions	\$ 3,522,005	\$ (1,457,286)

Increase (decrease) in cash and cash equivalents	\$ 198,528	\$ 35,282
Cash and cash equivalents, at beginning of year	\$ 3,818,352	\$ 3,783,070
Cash and cash equivalents, at end of year	\$ 4,016,880	\$ 3,818,352

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

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the Year Ended August 31, 2023 (in dollars)

	Budget 2023	2023	2022
Annual surplus (deficit)	\$ -	\$ 7,595,380	\$ 1,765,607
Effect of changes in tangible capital assets			
Acquisition of tangible capital assets	\$ -	\$ (280,369)	\$ (375,487)
Amortization of tangible capital assets	\$ -	\$ 476,504	\$ 1,253,576
Net (gain)/loss on disposal of tangible capital assets	\$ -	\$ -	\$ -
Net proceeds from disposal of unsupported capital assets	\$ -	\$ -	\$ -
Write-down carrying value of tangible capital assets	\$ -	\$ -	\$ 379,847
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ (28,430,123)	\$ (8,991,911)
Other changes Construction in Progress	\$ -	\$ (4,656,102)	\$ (465,091)
Total effect of changes in tangible capital assets	\$ -	\$ (32,890,090)	\$ (8,199,066)
Acquisition of inventory of supplies	\$ -	\$ -	\$ -
Consumption of inventory of supplies	\$ -	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ -	\$ 85,465	\$ 184,662
(Increase)/Decrease in other non-financial assets	\$ -	\$ -	\$ -
Net remeasurement gains and (losses)	\$ -	\$ -	\$ -
Change in spent deferred capital contributions (Schedule 2)		\$ 24,792,002	\$ 7,920,304
Other changes	\$ -	\$ -	\$ -
Increase (decrease) in net financial assets	\$ -	\$ (417,243)	\$ 1,671,507
Net financial assets at beginning of year	\$ -	\$ 1,820,502	\$ 148,995
Net financial assets at end of year	\$ -	\$ 1,403,259	\$ 1,820,502

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

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

2023

2022

Unrealized gains (losses) attributable to:

Portfolio investments	\$ -	\$ -
	\$ -	\$ -
Other	\$ -	\$ -

Amounts reclassified to the statement of operations:

Portfolio investments	\$ -	\$ -
	\$ -	\$ -
Other	\$ -	\$ -

Other Adjustment (Describe)	\$ -	\$ -
-----------------------------	------	------

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

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

	NET ASSETS	ACCUMULATED REEASUREMENT GAINS (LOSSES)	ACCUMULATED SURPLUS (DEFICIT)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES
Balance at August 31, 2022	\$ 5,804,416	\$ -	\$ 5,804,416	\$ 3,796,762	\$ -	\$ 1,636,458	\$ 371,196	\$ -
Prior period adjustments:								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2022	\$ 5,804,416	\$ -	\$ 5,804,416	\$ 3,796,762	\$ -	\$ 1,636,458	\$ 371,196	\$ -
Operating surplus (deficit)	\$ 7,595,380		\$ 7,595,380			\$ 7,595,380		
Board funded tangible capital asset additions				\$ 947,025			\$ (947,025)	\$ -
Board funded ARO tangible capital asset additions				\$ -		\$ -	\$ -	\$ -
Disposal of unsupported or board funded portion of supported tangible capital assets	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Disposal of unsupported ARO tangible capital assets	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Write-down of unsupported or board funded portion of supported tangible capital assets	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Net remeasurement gains (losses) for the year	\$ -	\$ -						
Endowment expenses & disbursements	\$ -		\$ -		\$ -	\$ -		
Endowment contributions	\$ -		\$ -		\$ -	\$ -		
Reinvested endowment income	\$ -		\$ -		\$ -	\$ -		
	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets	\$ -			\$ (476,504)		\$ 476,504		
Amortization of ARO tangible capital assets	\$ -			\$ -		\$ -		
Amortization of supported ARO tangible capital assets	\$ -			\$ -		\$ -		
Board funded ARO liabilities - recognition	\$ -			\$ -		\$ -		
Board funded ARO liabilities - remediation	\$ -			\$ -		\$ -		
Capital revenue recognized	\$ -			\$ 160,126		\$ (160,126)		
Debt principal repayments (unsupported)	\$ -			\$ -		\$ -		
Additional capital debt or capital leases	\$ -			\$ -		\$ -		
Net transfers to operating reserves	\$ -					\$ (897,021)	\$ 897,021	
Net transfers from operating reserves	\$ -					\$ -	\$ -	
Net transfers to capital reserves	\$ -					\$ -	\$ -	
Net transfers from capital reserves	\$ -					\$ -	\$ -	
Transferred land from Alberta Education	\$ -		\$ -	\$ 7,000,000	\$ -	\$ (7,000,000)	\$ -	\$ -
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2023	\$ 13,399,796	\$ -	\$ 13,399,796	\$ 11,427,409	\$ -	\$ 1,651,195	\$ 321,192	\$ -

SCHEDULE 1

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

	INTERNALLY RESTRICTED RESERVES BY PROGRAM									
	School & Instruction Related		Operations & Maintenance		System Administration		Transportation		External Services	
	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves
Balance at August 31, 2022	\$ (436,727)	\$ -	\$ 987,849	\$ -	\$ (175,809)	\$ -	\$ (4,117)	\$ -	\$ -	\$ -
Prior period adjustments:										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2022	\$ (436,727)	\$ -	\$ 987,849	\$ -	\$ (175,809)	\$ -	\$ (4,117)	\$ -	\$ -	\$ -
Operating surplus (deficit)										
Board funded tangible capital asset additions	\$ (12,762)	\$ -	\$ (666,657)	\$ -	\$ (267,606)	\$ -	\$ -	\$ -	\$ -	\$ -
Board funded ARO tangible capital asset additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal of unsupported or board funded portion of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Write-down of unsupported or board funded portion of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net remeasurement gains (losses) for the year										
Endowment expenses & disbursements										
Endowment contributions										
Reinvested endowment income										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets										
Amortization of ARO tangible capital assets										
Amortization of supported 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	\$ 449,489	\$ -	\$ -	\$ -	\$ 443,415	\$ -	\$ 4,117	\$ -	\$ -	\$ -
Net transfers from operating reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net transfers to capital reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net transfers from capital reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred land from Alberta Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2023	\$ -	\$ -	\$ 321,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE 2

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

	Alberta Education Safe Return to Class/Safe Indoor Air					Other GoA Ministries				
	IMR	CMR	Class/Safe Indoor Air	Others	Total Education	Alberta Infrastructure	Children's Services	Health	Other GOA Ministries	Total Other GoA Ministries
Deferred Operating Contributions (DOC)										
Balance at August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unspent Deferred Capital Contributions (UDCC)										
Balance at August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ 3,817,680	\$ 3,817,680	\$ -	\$ -	\$ -	\$ -
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ (295,675)	\$ (295,675)	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds on disposition of supported capital/ Insurance proceeds (and related interest)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ (3,522,005)	\$ (3,522,005)	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC closing balance at August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Unspent Deferred Contributions at August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spent Deferred Capital Contributions (SDCC)										
Balance at August 31, 2022	\$ -	\$ 320,899	\$ -	\$ 52,400	\$ 373,299	\$ 11,756,512	\$ -	\$ -	\$ -	\$ 11,756,512
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2022	\$ -	\$ 320,899	\$ -	\$ 52,400	\$ 373,299	\$ 11,756,512	\$ -	\$ -	\$ -	\$ 11,756,512
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,000,000)	\$ (7,000,000)
Alberta Infrastructure managed projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,430,123	\$ -	\$ -	\$ -	\$ 21,430,123
Transferred from DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from UDCC	\$ -	\$ -	\$ -	\$ 3,522,005	\$ 3,522,005	\$ -	\$ -	\$ -	\$ -	\$ -
Amounts recognized as revenue (Amortization of SDCC)	\$ -	\$ (86,256)	\$ -	\$ (13,100)	\$ (99,356)	\$ (60,770)	\$ -	\$ -	\$ -	\$ (60,770)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000	\$ 7,000,000
SDCC closing balance at August 31, 2023	\$ -	\$ 234,643	\$ -	\$ 3,561,305	\$ 3,795,948	\$ 33,125,865	\$ -	\$ -	\$ -	\$ 33,125,865

SCHEDULE 2

	Other Sources				Total
	Gov't of Canada	Donations and grants from others	Other	Total other sources	
Deferred Operating Contributions (DOC)					
Balance at August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ -
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -
Unspent Deferred Capital Contributions (UDCC)					
Balance at August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ -
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ 3,817,680
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ (295,675)
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds on disposition of supported capital/ Insurance proceeds (and related interest)	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) DOC	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ (3,522,005)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC closing balance at August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -
Total Unspent Deferred Contributions at August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -
Spent Deferred Capital Contributions (SDCC)					
Balance at August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ 12,129,811
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ 12,129,811
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ (7,000,000)
Alberta Infrastructure managed projects	\$ -	\$ -	\$ -	\$ -	\$ 21,430,123
Transferred from DOC	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from UDCC	\$ -	\$ -	\$ -	\$ -	\$ 3,522,005
Amounts recognized as revenue (Amortization of SDCC)	\$ -	\$ -	\$ -	\$ -	\$ (160,126)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000
SDCC closing balance at August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ 36,921,813

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

2022

	REVENUES	Operations and					System Administration	External Services	TOTAL	TOTAL
		Instruction ECS	Grades 1 - 12	Maintenance	Transportation					
(1)	Alberta Education	\$ 2,186,620	\$ 27,122,974	\$ 5,633,925	\$ 1,852,350	\$ 1,596,948	\$ -	\$ 38,392,817	\$ 36,084,576	
(2)	Alberta Infrastructure	\$ -	\$ -	\$ 73,870	\$ -	\$ -	\$ -	\$ 73,870	\$ 52,771	
(3)	Other - Government of Alberta	\$ -	\$ -	\$ 7,000,000	\$ -	\$ -	\$ -	\$ 7,000,000	\$ -	
(4)	Federal Government and First Nations	\$ 270	\$ 6,030	\$ -	\$ -	\$ -	\$ -	\$ 6,300	\$ -	
(5)	Other Alberta school authorities	\$ 12,052	\$ 269,209	\$ 904,911	\$ -	\$ -	\$ -	\$ 1,186,172	\$ 744,068	
(6)	Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(7)	Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(8)	Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(9)	Fees	\$ 55,509	\$ 1,239,871	\$ -	\$ 1,914,632	\$ -	\$ -	\$ 3,210,012	\$ 3,242,296	
(10)	Sales of services and products	\$ 20,799	\$ 230,410	\$ -	\$ -	\$ -	\$ -	\$ 251,209	\$ 68,038	
(11)	Investment income	\$ 15,125	\$ 337,847	\$ -	\$ -	\$ -	\$ -	\$ 352,972	\$ 83,376	
(12)	Gifts and donations	\$ 2,594	\$ 57,937	\$ -	\$ -	\$ -	\$ -	\$ 60,531	\$ 40,302	
(13)	Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ 116,625	\$ -	\$ 116,625	\$ 115,325	
(14)	Fundraising	\$ 14,467	\$ 323,152	\$ -	\$ -	\$ -	\$ -	\$ 337,619	\$ 176,971	
(15)	Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(16)	Other	\$ 32,954	\$ 736,083	\$ 23,827	\$ 200	\$ -	\$ -	\$ 793,064	\$ 184,892	
(17)	TOTAL REVENUES	\$ 2,340,390	\$ 30,323,513	\$ 13,636,533	\$ 3,767,182	\$ 1,713,573	\$ -	\$ 51,781,191	\$ 40,792,615	
EXPENSES										
(18)	Certificated salaries	\$ 1,574,470	\$ 18,313,809	\$ -	\$ -	\$ 405,201	\$ -	\$ 20,293,480	\$ 18,842,371	
(19)	Certificated benefits	\$ 229,020	\$ 3,467,408	\$ -	\$ -	\$ 60,695	\$ -	\$ 3,757,123	\$ 3,631,220	
(20)	Non-certificated salaries and wages	\$ 140,305	\$ 3,133,940	\$ 935,307	\$ 38,550	\$ 355,391	\$ -	\$ 4,603,493	\$ 4,063,176	
(21)	Non-certificated benefits	\$ 31,291	\$ 698,922	\$ 221,867	\$ 7,372	\$ 61,464	\$ -	\$ 1,020,916	\$ 876,977	
(22)	SUB - TOTAL	\$ 1,975,086	\$ 25,614,079	\$ 1,157,174	\$ 45,922	\$ 882,751	\$ -	\$ 29,675,012	\$ 27,413,744	
(23)	Services, contracts and supplies	\$ 194,524	\$ 4,344,997	\$ 5,164,828	\$ 3,616,188	\$ 673,758	\$ -	\$ 13,994,295	\$ 10,288,210	
(24)	Amortization of supported tangible capital assets	\$ -	\$ -	\$ 160,126	\$ -	\$ -	\$ -	\$ 160,126	\$ 929,625	
(25)	Amortization of unsupported tangible capital assets	\$ 2,506	\$ 55,976	\$ 121,401	\$ -	\$ 136,495	\$ -	\$ 316,378	\$ 323,951	
(26)	Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(27)	Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(28)	Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(29)	Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,108	
(30)	Other interest and finance charges	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 40,000	\$ 41,370	
(31)	Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(32)	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(33)	TOTAL EXPENSES	\$ 2,172,116	\$ 30,015,052	\$ 6,603,529	\$ 3,682,110	\$ 1,713,004	\$ -	\$ 44,185,811	\$ 39,027,008	
(34)	OPERATING SURPLUS (DEFICIT)	\$ 168,274	\$ 308,461	\$ 7,033,004	\$ 85,072	\$ 569	\$ -	\$ 7,595,380	\$ 1,765,607	

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

EXPENSES	Custodial	Maintenance	Utilities and Telecomm.	Expensed IMR/CMR, Modular Unit Relocations & Lease Payments	Facility Planning & Operations Administration	Unsupported Amortization & Other Expenses	Supported Capital & Debt Services	2023 TOTAL Operations and Maintenance	2022 TOTAL Operations and Maintenance
Non-certificated salaries and wages	\$ 574,109	\$ 206,162	\$ -	\$ -	\$ 155,036			\$ 935,307	\$ 960,165
Non-certificated benefits	\$ 141,008	\$ 48,787	\$ -	\$ -	\$ 32,072			\$ 221,867	\$ 208,456
SUB-TOTAL REMUNERATION	\$ 715,117	\$ 254,949	\$ -	\$ -	\$ 187,108			\$ 1,157,174	\$ 1,168,621
Supplies and services	\$ 756,249	\$ 1,148,921	\$ -	\$ -	\$ -			\$ 1,905,170	\$ 1,487,901
Electricity			\$ 226,624					\$ 226,624	\$ 208,599
Natural gas/heating fuel			\$ 276,862					\$ 276,862	\$ 306,868
Sewer and water			\$ 107,619					\$ 107,619	\$ 78,464
Telecommunications			\$ -					\$ -	\$ 6,295
Insurance					\$ 70,792			\$ 70,792	\$ 68,707
ASAP maintenance & renewal payments							\$ -	\$ -	\$ -
Amortization of tangible capital assets									
Supported							\$ 160,126	\$ 160,126	\$ 929,625
Unsupported						\$ 121,401		\$ 121,401	\$ 116,087
TOTAL AMORTIZATION						\$ 121,401	\$ 160,126	\$ 281,527	\$ 1,045,712
Accretion expense						\$ -	\$ -	\$ -	\$ -
Interest on capital debt - Unsupported						\$ -	\$ -	\$ -	\$ -
Lease payments for facilities				\$ 2,577,761				\$ 2,577,761	\$ -
Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Losses on disposal of capital assets						\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 1,471,366	\$ 1,403,870	\$ 611,105	\$ 2,577,761	\$ 257,900	\$ 121,401	\$ 160,126	\$ 6,603,529	\$ 4,371,167

SQUARE METRES

School buildings	38,597.5	38,597.5
Non school buildings	554.0	554.0

Notes:

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

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

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

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

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

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

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

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

Cash & Cash Equivalents	Average Effective (Market) Yield	2023		2022	
		Cost	Amortized Cost	Amortized Cost	Amortized Cost
Cash	0.00%	\$ 3,901,780	\$ 3,901,780	\$ 3,703,252	
Cash equivalents					
Government of Canada, direct and	0.00%	-	-	-	
Provincial, direct and guaranteed	0.00%	-	-	-	
Corporate	0.00%	-	-	-	
Other, including GIC's	4.50%	115,100	115,100	115,100	
Total cash and cash equivalents		\$ 4,016,880	\$ 4,016,880	\$ 3,818,352	

Portfolio Investments	Average Effective (Market) Yield	Investments Measured at Cost/Amortized Cost	2023 Investments Measured at Fair Value				Subtotal of Fair Value	Total	Book Value	Fair Value	Total
			Cost	Fair Value (Level 1)	Fair Value (Level 2)	Fair Value (Level 3)					
Interest-bearing securities											
Deposits and short-term securities	5.10%	\$ 1,080,402	\$ 1,080,402	\$ -	\$ -	\$ -	\$ 1,080,402	\$ 1,080,402	\$ -	\$ 1,080,402	
Bonds and mortgages	0.00%	-	-	-	-	-	-	-	-	-	
	0.00%	1,080,402	1,080,402	-	-	-	1,080,402	1,080,402	-	1,080,402	
Equities											
Canadian equities - public	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Canadian equities - private	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%	\$ 1,080,402	\$ 1,080,402	\$ -	\$ -	\$ -	\$ 1,080,402	\$ 1,080,402	\$ -	\$ 1,080,402	
							\$ -	\$ -	\$ -	\$ -	

Portfolio investments	Level 1	2023 Level 2	Level 3	Total
Pooled investment funds	\$ -	\$ -	\$ -	\$ -

Portfolio Investments Measured at Fair Value	Level 1	2023 Level 2	Level 3	Total	2022 Total
Portfolio investments in equity instruments that are quoted in an active market.	\$ -	\$ -	\$ -	\$ -	\$ -
Portfolio investments designated to their fair value category.	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -

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

	2023	2022
Operating		
Cost	\$ 1,080,402	\$ 1,080,402
Unrealized gains and losses	-	-
	<u>1,080,402</u>	<u>1,080,402</u>
Endowments		
Cost	\$ -	\$ -
Unrealized gains and losses	-	-
Deferred revenue	-	-
	<u>-</u>	<u>-</u>
Total portfolio investments	\$ 1,080,402	\$ 1,080,402

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

	2023	2022
Under 1 year	0.0%	100.0%
1 to 5 years	100.0%	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%
	<u>100.0%</u>	<u>100.0%</u>

SCHEDULE 6

School Jurisdiction Code: 9

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

Tangible Capital Assets

	2023						2022	
	Land	Work In Progress*	Buildings**	Equipment	Vehicles	Computer Hardware & Software	Total	Total
	Estimated useful life		25-50 Years	5-10 Years	5-10 Years	3-5 Years		
Historical cost								
Beginning of year	\$ 756,000	\$ 10,938,321	\$ 9,157,313	\$ 924,046	\$ -	\$ 1,414,067	\$ 23,189,747	\$ 13,822,069
Prior period adjustments	-	-	-	-	-	-	-	-
Additions	7,000,000	26,086,225	195,575	-	-	84,794	33,366,594	9,837,489
Transfers in (out)	-	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	-	-	-	-	-	(469,811)
Historical cost, August 31, 2023	\$ 7,756,000	\$ 37,024,546	\$ 9,352,888	\$ 924,046	\$ -	\$ 1,498,861	\$ 56,556,341	\$ 23,189,747
Accumulated amortization								
Beginning of year	\$ -	\$ -	\$ 5,090,713	\$ 827,481	\$ -	\$ 1,344,981	\$ 7,263,175	\$ 6,094,563
Prior period adjustments	-	-	-	-	-	-	-	-
Amortization	-	-	393,125	35,444	-	47,935	476,504	1,253,576
Other additions	-	-	-	-	-	-	-	-
Transfers in (out)	-	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	-	-	-	-	-	(84,964)
Accumulated amortization, August 31, 2023	\$ -	\$ -	\$ 5,483,838	\$ 862,925	\$ -	\$ 1,392,916	\$ 7,739,679	\$ 7,263,175
Net Book Value at August 31, 2023	\$ 7,756,000	\$ 37,024,546	\$ 3,869,050	\$ 61,121	\$ -	\$ 105,945	\$ 48,816,662	
Net Book Value at August 31, 2022	\$ 756,000	\$ 10,938,321	\$ 4,066,600	\$ 96,565	\$ -	\$ 69,086		\$ 15,926,572

	2023	2022
Total cost of assets under capital lease	\$ -	\$ -
Total amortization of assets under capital lease	\$ -	\$ -

* Included in Land is the purchase of Montgomery Land funded by the Government of Alberta. FFCA paid \$1 for the Land and recorded at its fair value to investment in capital assets.

** Work in Progress includes a project managed and controlled by Alberta Infrastructure with accumulated costs of \$31,899,337 (2022 - \$10,473,230) for a new school expected to be open on January 1, 2024. FFCA will report this school with its tangible capital assets when the school is complete and controlled by FFCA.

Also included in work in progress are other costs incurred for that new school being paid by the board with accumulated costs of \$1,122,878 (2022 - \$465,091)

*** During 2022-23, FFCA was provided funding to restore the location that previously suffered extensive damage to the outside of the building due to arson, with accumulated costs of \$3,989,445 which is included in work in progress until the 23-24 school year.

****Buildings include leasehold improvements with a total cost of \$4,135,513 (2022 -\$3,939,938) and accumulated amortization of \$3,716,892 (2022 -\$3,569,083).

SCHEDULE 7

School Jurisdiction Code: 9

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

Board Members:	FTE	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other Paid	Other Accrued Unpaid Benefits	Expenses	
Chair - Jeff Wilson	-	\$7,350	\$432	\$0			\$0	\$508	
Vice Chair - Jenny Hill	-	\$6,450	\$379	\$0			\$0	\$964	
Amanda Fisher	-	\$1,130	\$32	\$0			\$0	\$206	
Charles Ifechi	-	\$1,635	\$63	\$0			\$0	\$432	
Shu Min (Sam) Jin	-	\$1,090	\$64	\$0			\$0	\$326	
Ketan Lakhani	-	\$1,815	\$18	\$0			\$0	\$441	
Naren Makwana	-	\$720	\$41	\$0			\$0	\$111	
Shahid Quershi	-	\$2,430	\$140	\$0			\$0	\$483	
Randall Spahl	-	\$305	\$17	\$0			\$0	\$47	
Jennifer Widney	-	\$1,325	\$13	\$0			\$0	\$332	
	-	\$0	\$0	\$0			\$0	\$0	
	-	\$0	\$0	\$0			\$0	\$0	
	-	\$0	\$0	\$0			\$0	\$0	
Subtotal	-	\$24,250	\$1,199	\$0			\$0	\$3,850	
Name, Superintendent 1	Roger Nippard	1.00	\$198,000	\$31,009	\$15,900	\$0	\$0	\$0	\$0
Name, Superintendent 2	Input Superintendent 2 name here	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name, Superintendent 3	Input Superintendent 3 name here	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name, Treasurer 1	Jhamily Estrada	1.00	\$153,777	\$27,361	\$780	\$0	\$0	\$0	\$0
Name, Treasurer 2	Input Treasurer 2 name here	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name, Treasurer 3	Input Treasurer 3 name here	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Name, Other	Input Other name and title here	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Certificated			\$20,095,480	\$3,710,214	\$0	\$0	\$0	\$0	
School based	199.85								
Non-School based	1.00								
Non-certificated			\$4,425,466	\$991,576	\$0	\$0	\$0	\$0	
Instructional	53.74								
Operations & Maintenance	16.38								
Transportation									
Other	6.00								
TOTALS	278.97	\$24,896,973	\$4,761,359	\$16,680	\$0	\$0	\$0	\$3,850	

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

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

2023							2022						
(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, 2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opening balance, August 31, 2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additions resulting from liability incurred	-	-	-	-	-	-	Additions resulting from liability incurred	-	-	-	-	-	-
Revision in estimate	-	-	-	-	-	-	Revision in estimate	-	-	-	-	-	-
Reduction resulting from disposal of assets	-	-	-	-	-	-	Reduction resulting from disposal of assets	-	-	-	-	-	-
Cost, August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Cost, August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARO TCA - Accumulated Amortization							ARO TCA - Accumulated Amortization						
Opening balance, August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Opening balance, August 31, 2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization expense	-	-	-	-	-	-	Amortization expense	-	-	-	-	-	-
Revision in estimate	-	-	-	-	-	-	Revision in estimate	-	-	-	-	-	-
Less: disposals	-	-	-	-	-	-	Less: disposals	-	-	-	-	-	-
Accumulated amortization, August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Accumulated amortization, August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Book Value at August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Net Book Value at August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The FFCA Charter School Society

Notes to Financial Statements

August 31, 2023

1. Purpose of the Society

The Society delivers educational programs, operating as The FFCA Charter School Society (the "Society") under the authority of the *Education Act 2012, Chapter E-0.3 (formerly School Act)*. The Society was incorporated on March 21, 1996 under the *Societies Act of Alberta*. Through a charter established with the Minister of Education, the Society operates a charter school from eight locations. The campuses provide education from kindergarten to Grade 12. The Charter was renewed for fifteen years on August 31, 2012.

The Society receives funding for instruction and support under Ministerial Grants Regulation (AR 215/2022). The regulation allows for the setting of conditions and use of grant monies. The Society is limited on certain funding allocations and administration expenses.

The Society is incorporated under the *Societies Act of Alberta* as a not-for-profit organization and is a registered charity and, as such, is exempt from income taxes.

2. Summary of significant accounting policies

These financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards (PSAS). The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below:

(a) Basis of financial reporting

Valuation of financial assets and liabilities

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

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

Financial assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations.

Financial assets are the Society's financial claims on external organizations and individuals, as well as cash and cash equivalents at year end.

The FFCA Charter School Society

Notes to Financial Statements

August 31, 2023

(i) Cash and cash equivalents

Cash and cash equivalents consist of cash on hand, bank balances and guaranteed investment certificates ("GIC") that 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.

(ii) Accounts receivable

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

(iii) Portfolio investments

The Society has investments in GIC's. GIC's, term deposits and other investments not quoted in an active market are reported at cost or amortized cost. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

Liabilities

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

(i) Accounts payable and accrued liabilities

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

(ii) Vacation pay

Vacation pay is accrued in the period in which the employee earns the benefit. The value of earned vacation not yet taken and included in accounts payable and accrued liabilities as at August 31, 2023 is \$58,399 (2022 - \$28,513).

(iii) Deferred contributions

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

The FFCA Charter School Society

Notes to Financial Statements

August 31, 2023

Deferred revenue also includes contributions for capital expenditures, unspent and spent. Unspent Deferred Capital Contributions (UDCC) represent externally restricted supported capital funds provided for a specific capital purpose received or receivable by the Society, 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 that the Society to use the asset in a prescribed manner over the life of the associated asset.

(iv) Asset retirement obligations

Asset retirement obligations are legal obligations associated with the retirement of a tangible capital assets (TCA). 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 at August 31, 2023 and 2022, the Society does not have any asset retirement obligations.

The FFCA Charter School Society

Notes to Financial Statements

August 31, 2023

(v) Environmental liabilities

Liability for Contaminated Sites

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

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

- a. an environmental standard exists;
- b. contamination exceeds the environmental standard;
- c. the school jurisdiction is directly responsible or accepts responsibility;
- d. it is expected that future economic benefits will be given up; and
- e. a reasonable estimate of the amount can be made.

Other environmental liabilities

Other environmental liabilities (which are not liabilities for contaminated sites under *PS 3260* or asset retirement obligations under *PS 3280*) are recognized when all of the following criteria are met:

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

The Society presently does not have any environmental liabilities.

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; and
- 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 and prepaid expenses.

The FFCA Charter School Society

Notes to Financial Statements

August 31, 2023

(i) Tangible capital assets

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, if applicable.

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

Construction-in-progress is recorded as a transfer to the applicable asset class at substantial completion.

Buildings include site and leasehold improvements.

Sites and buildings are written down to residual value when conditions indicate they no longer contribute to the ability of the Society 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.

Amortization on capital assets is provided on a straight-line basis over the following range of years:

Buildings	25 years
Site improvements	4 years
Portable buildings	1 to 5 years
Other equipment	3 to 5 years
Computer hardware and software	2 to 3 years
Leasehold improvements	1 to 5 years
Capital improvements - central office	10 years

Capital assets are tested for impairment when circumstances arise that indicate impairment may have occurred.

(ii) Prepaid expenses

Certain expenditures incurred and paid before the close of the school year are for specific school supplies which will be consumed subsequent to the year-end and are accordingly recorded as prepaid expenses.

The FFCA Charter School Society

Notes to Financial Statements

August 31, 2023

Operating and capital reserves

Reserves are established at the discretion of the Board of Directors of the Society to set aside funds for operating and capital purposes. Such reserves are appropriations of unrestricted surplus.

Revenue recognition

All revenues are reported on the accrual basis of accounting and are recognized as follows:

Instruction and support allocations are recognized in the year to which they relate, based on the number of instructional days in the school year. Fees for services related to courses and programs are recognized as revenue when such courses and programs are delivered.

Unrestricted donations are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Donations in kind are recorded at fair market value when reasonably determinable.

Externally restricted contributions are deferred and recognized as revenue in the period in which the related expenses are incurred.

Government transfers

Transfers from all governments are referred to as government transfers.

Government transfers and associated externally restricted investment income are recognized as deferred contributions if the eligibility criteria for use of the transfer, or the stipulations together with the Society's actions and communications as to the use of the transfer, create a liability. These transfers are recognized as revenue as the stipulations are met and, when applicable, the Society 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 Society meets the eligibility criteria (if any).

See Note 11 for details of the 2023 government transfer.

Contributed materials and services

Contributed materials and services which are used in the normal course of the Society's operations and would otherwise have been purchased are recorded at their fair value at the date of contribution if fair value can be reasonably estimated.

Volunteers assist the Society in carrying out certain activities. Because of the difficulty of determining their fair market value and the fact that such assistance is generally not otherwise purchased, contributed services of this nature are not recognized in the financial statements.

The FFCA Charter School Society

Notes to Financial Statements

August 31, 2023

Expenses

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

Allocation of Costs

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

Pensions

Pension costs included in these financial statements as part of salary and benefits comprise the cost of employer and Provincial contributions for current service of support staff employees during the year.

The Alberta Teachers' Retirement Fund (ATRF) contributions by the Province for current service are a component part of education's system costs and are formally recognized in the accounts of the Society, even though the Society has no legal obligation to pay these costs. The amount of current service contributions is recognized as revenue from the Province and as certificated benefits expense. For the school year ended August 31, 2023, the amount contributed to the Alberta Teachers' Retirement Fund by the Province was \$1,906,758 (2022 - \$1,995,212).

The Society participates in a multi-employer pension plan, the Local Authorities Pension (LAPP) Plan, and does not report on any unfunded liabilities. The expense for this pension plan is equivalent to the annual contributions of \$351,943 for the year ended August 31, 2023 (2022 - \$325,027). At December 31, 2022, the Local Authorities Pension Plan reported a surplus of \$12,671,000,000 (2021 - \$11,922,000,000).

The FFCA Charter School Society

Notes to Financial Statements

August 31, 2023

Program Reporting

The Society's operations have been segmented as follows:

- **ECS Instruction:** The provision of ECS education instructional services that fall under the basic public education mandate.
- **Grades 1 - 12 Instruction:** The provision of instructional services for Grades 1 - 12 that fall under the basic public education mandate.
- **Operations and Maintenance:** The operation and maintenance of all school buildings and grounds.
- **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 ECS children and students in Grades 1 - 12. Services offered beyond the mandate for public education must be self-supporting, and Alberta Education funding may not be utilized to support these programs. The allocation of revenues and expenses are reported by program, source, and object on the Schedule of Program Operations.

The allocation of revenues and expenses are 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 and services, school administration and instruction support, and System Instructional Support.

Trusts Under Administration

The Society has property that has been transferred or assigned to it to be administered or directed by a trust agreement or statute. The Society holds title to the property for the benefit of the beneficiary. Trusts under administration have been excluded from the financial reporting of the Society. A summary of Trust balances is listed in Note 9.

The FFCA Charter School Society

Notes to Financial Statements

August 31, 2023

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 financial statements. The Society recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, and accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the Society is not exposed to significant credit and liquidity risks, or market risk, which includes currency, interest rate and other price risks.

All of the Society's financial assets and liabilities are recorded at cost or amortized cost and 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 derecognition of a financial instrument is recognized in the Statement of Operations. Impairment losses such as write-downs or write-offs are reported in the Statement of Operations.

Measurement uncertainty

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. The preparation of 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 valuation of tangible capital assets is based on management's best estimates of the future recoverability of these assets and the determination of costs subject to classification as capital assets. The amounts recorded for amortization of the tangible capital assets and spent deferred capital contributions are based on management's best estimates of the remaining useful lives and period of future benefit of the related assets.

The valuation of deferred contributions is based on management's estimate of the unspent contributions and the applicability of expenditures to meet the funding restrictions.

The valuation of accrued liabilities is based on management's best estimate of expenses accrued during the year that will be payable in future periods.

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

The FFCA Charter School Society

Notes to Financial Statements

August 31, 2023

3. Change in accounting policy

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

On the effective date of the PS 3280 standard, the Society recognized the following to conform to the new standard;

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

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

Given that the Society presently does not have any asset retirement obligations, there was no impact to the financial statements on adoption.

4. Future accounting changes

During the fiscal year 2023-24, the Society will adopt the following new accounting standards approved by the Public Sector Accounting Board:

PS 3400 Revenue (effective September 1, 2023)

This standard provides guidance on how to account for and report on revenue, and specifically, it addresses revenue arising from exchange transactions and non-exchange transactions.

PS 3160 Public Private Partnerships

This accounting standard provides guidance on how to account for public private partnerships between public and private sector entities, where the public sector entity procures infrastructure using a private sector partner.

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

The FFCA Charter School Society
Notes to Financial Statements
August 31, 2023

5. Accounts receivable

	2023	2022
Federal Government	\$ 406,871	\$ 230,231
Alberta Education	-	270,733
Other School Authorities	44,702	66,954
GIC interest	39,930	1,753
Other receivables	<u>28,961</u>	<u>41,316</u>
Total	<u>\$ 520,464</u>	<u>\$ 610,987</u>

The Society did not have an allowance for doubtful accounts as at August 31, 2023 and 2022 as all receivables are considered collectible.

6. Accounts payable and accrued liabilities

	2023	2022
Alberta Education	\$ 181,193	\$ 282,341
Other Alberta school jurisdictions	12,114	-
Accrued vacation	58,400	28,513
Fee payments owing back to parents	212,065	-
Textbook deposits owing back to parents	343,552	324,445
Other trade payables and accrued liabilities	1,626,973	1,097,656
Unearned revenue (fees)	<u>1,780,190</u>	<u>1,956,284</u>
	<u>\$ 4,214,487</u>	<u>\$ 3,689,239</u>

7. Net Assets

Detailed information related to accumulated surplus is shown on the Schedule of Changes in Net Assets. Accumulated surplus is summarized as follows:

	2023	2022
Unrestricted surplus	\$ 1,651,195	\$1,636,458
Accumulated surplus from operations	321,192	371,196
Investment in tangible capital assets	<u>11,427,409</u>	<u>3,796,762</u>
Accumulated surplus	<u>\$ 13,399,796</u>	<u>\$ 5,804,416</u>

The FFCA Charter School Society

Notes to Financial Statements

August 31, 2023

Accumulated surplus from operations includes funds of \$341,219 (2022 - \$318,843) that are raised at the campus level and are not available to spend at the Society level. The adjusted surplus from operations is calculated as follows:

	2023	2022
Accumulated surplus from operations	\$ 321,192	\$ 371,196
School generated funds (Note 8)	<u>341,219</u>	<u>318,843</u>
Adjusted accumulated surplus	<u>\$ (20,027)</u>	<u>\$ 52,353</u>

8. School generated funds

	2023	2022
School generated funds, beginning of year	\$ 659,788	\$ 833,611
Gross receipts		
Fees	747,996	721,778
Unearned Fees	351,934	340,945
Fundraising	337,619	176,971
Gifts and donations	60,531	40,302
Other sales and services	<u>245,443</u>	<u>60,942</u>
Total gross receipts	<u>1,743,523</u>	<u>1,340,938</u>
Total receipts	2,403,311	2,174,549
Total related expenses and uses of funds	1,380,968	1,355,092
Total direct costs including cost of goods sold to raise funds	<u>329,190</u>	<u>159,669</u>
School generated funds, end of year	<u>\$ 693,153</u>	<u>\$ 659,788</u>
Balance included in Accounts Payable and Accrued Liabilities	<u>\$ 351,934</u>	<u>\$ 340,945</u>
Balance included in Accumulated Surplus	<u>\$ 341,219</u>	<u>\$ 318,843</u>

The FFCA Charter School Society

Notes to Financial Statements

August 31, 2023

9. Trusts under administration

The Society has trusts under administration that are not included in these financial statements as follows:

	2023	2022
Scholarship trusts	\$ 132,247	\$ 127,400
Lessee Security Deposit	7,500	7,500
School Council Community Fund	7,916	(27,035)
Association of School Councils	<u>2,788</u>	<u>3,977</u>
Total	<u>\$ 150,451</u>	<u>\$ 111,842</u>

10. Economic dependence on related third party

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

11. Non-cash transactions

Excluded from the cash flow statement are non-cash transactions of \$21,430,124 (2022 - \$8,983,040) related to tangible capital acquisitions (North High School and North Middle School) funded directly by Alberta Infrastructure and \$7,000,000 (2022 - \$Nil) for purchase of Land paid by the Government of Alberta.

Under the requirements of PSAS 3410, the transfer of the aforementioned land is considered a government transfer. Accordingly, the \$7,000,000 attributed to the fair market value of the land is recognized as revenue in the Statement of Operations, as there are no remaining terms and conditions on the transfer.

12. Financial instruments

The Society is exposed to the following significant financial risks:

(a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The financial instruments that potentially subject the Society to a significant concentration of credit risk consist primarily of cash and portfolio investments as well as accounts receivable. The Society mitigates its exposure to credit loss by placing its cash and portfolio investments with a major financial institution and mitigates its exposure to credit loss on accounts receivable by transacting with credit worthy customers and regularly reviewing these financial instruments.

The FFCA Charter School Society

Notes to Financial Statements

August 31, 2023

(b) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Society is exposed to interest rate price risk to the extent that the cash and portfolio investments bear interest at fixed rates.

13. Credit Facility

The Society has negotiated a revolving operating line of credit, available to a maximum amount of \$1,000,000, and bearing interest at the lender's prime rate minus 0.50% per annum. Any amounts drawn on this facility shall be repaid in full on demand by the lender. The line of credit is secured through a general security agreement providing a first charge on the Society's present and future properties. At August 31, 2023 and 2022, no amounts were outstanding under the line of credit.

14. Related party transactions

All entities consolidated or accounted for on a modified equity basis in the accounts of the Government of Alberta are related parties of school jurisdictions. These include government departments, health authorities, post-secondary institutions and other school jurisdictions in Alberta. The Society has related party transactions for the year ended August 31, 2023 with Calgary Board of Education, Calgary Separate School Division, Calgary Girls School, STEM, Calgary Classical Academy, as well as other school jurisdictions and post-secondary institutions. Transactions are recorded on the statement of operations and statement of financial position, at the amount of consideration agreed upon between the related parties.

The FFCA Charter School Society

Notes to Financial Statements

August 31, 2023

	Balances		Transactions	
	Financial Assets (at cost or net realizable)	Liabilities (at amortized cost)	Revenues	Expenses
Government of Alberta (GOA)				
Alberta Education				
Spent deferred capital revenue	\$ -	\$ 3,795,948	\$ -	\$ -
ATRF payments made on behalf of FFCA	-	-	-	1,906,758
Grant revenue and expenses	-	-	38,466,687	-
Other Alberta school jurisdictions	44,702	12,114	1,183,596	1,148,823
Post-secondary institutions	-	-	-	2,580,843
Government of Alberta	-	-	-	4,043
Alberta Infrastructure				
Spent deferred capital revenue	-	-	73,870	73,870
Total 2022-23	\$ 44,702	\$ 3,808,062	\$39,724,153	\$ 5,714,337
Total 2021-22	\$ 388,687	\$ 655,640	\$36,895,415	\$ 3,154,167

15. Contractual obligations

The Society leases six campus locations for annual lease payments of \$1 each. Two campuses are leased, expiring on June 30, 2027, from the Calgary Catholic School Board. The other four campuses are leased from the Calgary Board of Education and four of the leases expire on July 31, 2027.

On May 9, 2022, one of the Society's then leased campus suffered extensive damage to the outside of the building due to arson. Additionally, the fire caused significant smoke and water damage due to the inside. The extent of the damage triggered the Calgary Board of Education to cancel the lease and the Society to find an alternate location to complete the school year. An agreement was made with Mount Royal University to house the displaced students until the end of June 2023.

The Society signed a rental agreement with Mount Royal University for a ten-month term ending June 2023, for a total of \$ 2,577,761. The Government of Alberta Lease-Assistance Funding covered \$2,386,000 of these costs.

The FFCA Charter School Society

Notes to Financial Statements

August 31, 2023

16. Contractual rights

The Society leases out a portion of its head office location. Current lease with one tenant is set to expire on July 31, 2024. The estimated amount that will be received for the next fiscal year is as follows:

2024	\$	83,623
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On April 29, 2023, the Society signed an agreement to receive funding from the province to carry out the remediation of the fire damage at Dr. Norman Bethune School. The grant is expected to cover up to \$4,772,100. As at August 31, 2023, FFCA received \$3,817,680 and spent \$4,285,120.

17. Budget amounts

The 2023 budget for the Society was approved by the Board and has been reported in the financial statements for information purposes only. These budgeted amounts have not been audited.

18. Comparative figures

Certain comparative figures have been reclassified to conform with the current year's presentation.

SCHEDULE 9

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

Please provide a description, if needed.	Actual Fees Collected 2021/2022	Budgeted Fee Revenue 2022/2023	(A) Actual Fees Collected 2022/2023	(B) Unspent September 1, 2022*	(C) Funds Raised to Defray Fees 2022/2023	(D) Expenditures 2022/2023	(A) + (B) + (C) - (D) Unspent Balance at August 31, 2023*
Transportation Fees	\$1,941,992	\$1,940,085	\$1,914,632	\$0	\$0	\$0	\$1,914,632
Basic Instruction Fees							
Basic instruction supplies	\$578,526	\$488,340	\$547,384	\$0	\$0	\$0	\$547,384
Fees to Enhance Basic Instruction							
Technology user fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fees for optional courses	\$426,363	\$282,195	\$424,698	\$0	\$0	\$0	\$424,698
Activity fees	\$195,041	\$507,443	\$236,156	\$0	\$0	\$0	\$236,156
Early childhood services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other fees to enhance education	\$0	\$6,788	\$0	\$0	\$0	\$0	\$0
Non-Curricular fees							
Extracurricular fees	\$0	\$77,140	\$78,315	\$0	\$0	\$0	\$78,315
Non-curricular travel	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0
Lunch supervision and noon hour activity fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-curricular goods and services	\$100,374	\$21,435	\$8,827	\$0	\$0	\$0	\$8,827
Other fees	\$0	\$9,000	\$0	\$0	\$0	\$0	\$0
TOTAL FEES	\$3,242,296	\$3,338,426	\$3,210,012	\$0	\$0	\$0	\$3,210,012

*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):

Please provide a description, if needed.	Actual 2023	Actual 2022
Cafeteria sales, hot lunch, milk programs	\$1,536	\$554
Special events, graduation, tickets	\$118,889	\$39,155
International and out of province student revenue	\$0	\$0
Sales or rentals of other supplies/services (clothing, agendas, yearbooks)	\$113,488	\$20,005
Adult education revenue	\$0	\$0
Preschool	\$0	\$0
Child care & before and after school care	\$0	\$0
Lost item replacement fee	\$0	\$0
Kindergarten Program fees	\$10,484	\$7,096
Lost or Damaged Textbook fees	\$6,812	\$1,228
Other (Describe)	\$0	\$0
TOTAL	\$251,209	\$68,038

SCHEDULE 10

UNAUDITED SCHEDULE OF SYSTEM ADMINISTRATION
For the Year Ended August 31, 2023 (in dollars)
Allocated to System Administration
2023

EXPENSES	Salaries & Benefits	Supplies & Services	Other	TOTAL
Office of the superintendent	\$ 289,912	\$ 5,000	\$ -	\$ 294,912
Educational administration (excluding superintendent)	175,984	-	-	175,984
Business administration	213,694	205,464	-	419,158
Board governance (Board of Trustees)	25,448	150,754	-	176,202
Information technology	-	4,885	-	4,885
Human resources	88,856	-	-	88,856
Central purchasing, communications, marketing	-	-	21,330	21,330
Payroll	88,856	-	-	88,856
Administration - insurance	-	-	34,369	34,369
Administration - amortization	-	-	136,495	136,495
Administration - other (admin building, interest)	-	-	140,850	140,850
Other Audit	-	39,037	-	39,037
Other Legal	-	23,207	-	23,207
Other Accounting	-	68,863	-	68,863
TOTAL EXPENSES	\$ 882,750	\$ 497,210	\$ 333,044	\$ 1,713,004
Less: Amortization of unsupported tangible capital assets				(\$136,495)
TOTAL FUNDED SYSTEM ADMINISTRATION EXPENSES				1,576,509
REVENUES				2023
System Administration grant from Alberta Education				1,596,948
System Administration other funding/revenue from Alberta Education (ATRF, secondment revenue, etc)				-
System Administration funding from others				116,625
TOTAL SYSTEM ADMINISTRATION REVENUES				1,713,573
Transfers (to)/from System Administration reserves				(137,064)
Transfers to other programs				-
SUBTOTAL				1,576,509
2022 - 23 System Administration expense (over) under spent				\$0



The FFCA Charter School Society

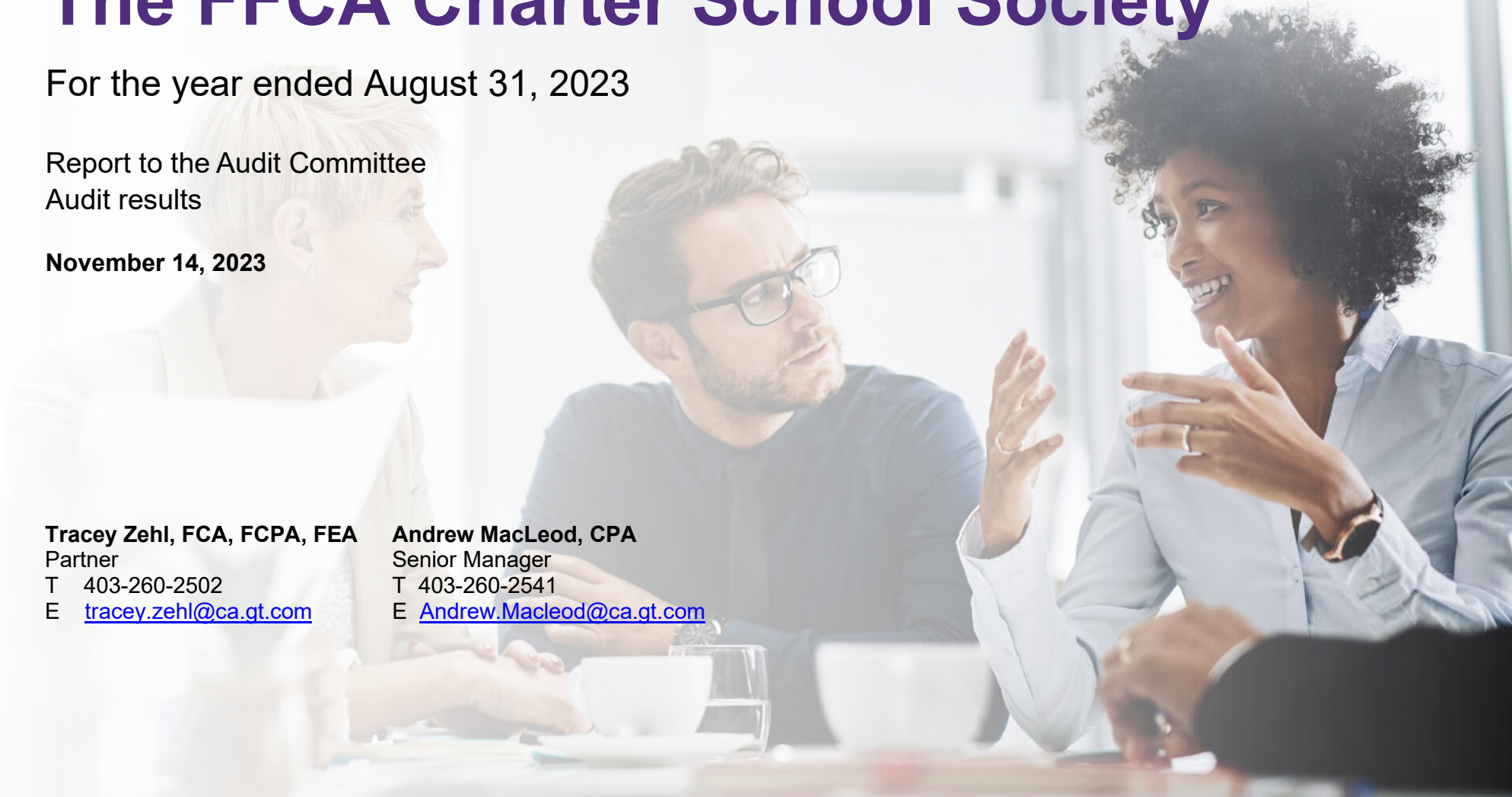
For the year ended August 31, 2023

Report to the Audit Committee
Audit results

November 14, 2023

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Appendices

Appendix A – Draft independent auditor’s report
Appendix B – Draft Management representation letter
Appendix C – Cybersecurity
Appendix D – Auditing developments
Appendix E – PSAS Accounting developments

Executive summary

Purpose of report and scope

The purpose of this report is to engage in an open dialogue with you regarding our audit of the financial statements of The FFCA Charter School Society (the "Society") for the year ended August 31, 2023. This communication will assist the Audit Committee in understanding the results of audit procedures and includes comments on misstatements, significant accounting policies, sensitive estimates and other matters.

The information in this document is intended solely for the information and use of the Board of Directors, Audit Committee and management. It is not intended to be distributed or used by anyone other than these specified parties.

We were engaged to provide the following deliverables:

Deliverable	Timing/Status
Discussions and communications regarding planning	September 19, 2023
Report on the August 31, 2023 financial statements	November 14, 2023
Communication of audit strategy and results	November 14, 2023
Preparation of the 2023 T3010 Charity Information return	January – February 2024 at management's convenience

Status of our audit

We have substantially completed our audit of the financial statements of the Society and the results of that audit are included in this report.

We will finalize our report upon resolution of the following items that were outstanding as at November 14, 2023:

- Receipt of signed management representation letter (a draft has been attached in Appendix B)
- Approval of the financial statements by the Board of Directors
- Procedures regarding subsequent events

We have successfully executed our audit strategy in accordance with the plan presented to the Audit Committee on September 19, 2023.

Auditor's report modifications

Our responsibility is to form an opinion on the financial statements. We are also required to communicate matters that impact our standard auditor's report, including key audit matters or modifications to the reports.

Our auditor's report contained the following modification to the "Other Matters" paragraph as required by Canadian Auditing Standards:

Other Matters

The financial statements for the year ended August 31, 2022 were audited by another firm of chartered professional accountants who expressed an unmodified opinion on those financial statements on November 30, 2022.

A copy of our draft auditor's opinion is included in Appendix A.

Independence

We confirm that there have been no changes to our status with respect to independence since we confirmed our independence to you on September 19, 2023.

Materiality

As discussed during our audit planning meeting, the purpose of our audit is to provide an opinion as to whether the financial statements are prepared, in all material respects, in accordance with Canadian Public Sector Accounting Standards as at August 31, 2023. Therefore, materiality is a critical auditing concept and as such we apply it in all stages of our engagement.

The concept of materiality recognizes that an auditor cannot verify every balance, transaction or judgment made in the financial reporting process. During audit planning, we made a preliminary assessment of materiality for the purpose of developing our audit strategy, including the determination of the extent of our audit procedures. Our materiality for the current audit was \$1,260,000 and was based on 3% of projected gross revenues. Our sampling was based on 60% of this balance, which was \$756,000. Items deemed to be trivial were those amounts below \$63,000.

During execution of the audit, we considered whether materiality should be re-assessed due to changes or events identified. We considered not only the quantitative assessment of materiality, but also qualitative factors, in assessing the impact on the financial statements, our audit opinion and whether matters should be brought to your attention. It was concluded that no adjustments to materiality were deemed necessary.

CAS 315 Revised

Canadian Auditing Standard 315 Identifying and assessing the risks of material misstatement ("CAS 315 Revised") was effective for our audit of the Society's financial statements for the year ended August 31, 2023. This significant change to the auditing standards affected the work required to complete the audit engagement and therefore we have levied a one-time transition fee of \$2,500. More information about this revised standard is included in the Technical Updates section of our report.

Audit risks and results

We highlight our significant findings in respect of [economic factors, significant transactions, accounting practices and other areas of focus].

Impact of broader economic factors

Area of focus	Matter	Our response and findings
Challenges and uncertainties related to the current economic environment	<p>The economy is currently going through a period of high uncertainty. Factors such as inflation, labour shortages, supply constraints, fluctuations in demand, the ongoing conflict in Ukraine and other economic factors are creating a highly volatile landscape for businesses and other organizations. These factors may increase the risk of errors occurring in financial reporting. For example, an organization could fail to properly consider the impact of rising interest rates on the measurement of certain assets and liabilities. The risk of fraud is also increased. For example, in a challenging economic environment, there may be stronger incentives for management to present results that appear to comply with debt covenants or for individual staff to attempt to misappropriate resources. As a result, determining how entities are being affected by broader economic factors is an area of focus in our audits.</p>	<p>As we completed our risk assessment and audit procedures and analyzed the Society's current year financial statements, we considered how the Society had been impacted by changes to the economy. We also considered how management had responded to these changes (e.g. whether management had attempted to modify internal controls to respond to challenges such as staff shortages). Based on the work we performed, we concur with management's assessment that the ongoing effect is limited and thus no specific adjustments or disclosures needed to be included in the financial statements.</p>

Significant transactions

Area of focus	Matter	Our response and findings
<p>Building transactions</p>	<p>During our pre-planning conversations with Management, it was noted that in the current year, there was a building bought by Alberta Education from the Calgary Board of Education, which was then given to the Society, all triggered by a roof collapsing in 2020. It was also noted that there was funding and a building received for a new school in the N.W., and a pre-existing school had a flood, another had a fire and as a result, there were changes to leases, additional funding received and so forth. Accordingly, we will be working closely with Management to understand the implications of these activities and obtaining supporting documentation to verify the accuracy and completeness of the transactions from a financial reporting and disclosure perspective.</p>	<p>Our audit procedures performed to address this matter included:</p> <ul style="list-style-type: none"> • Obtaining and reviewing all source funding agreements, amendments and governmental letters to the understand terms and conditions of the transactions. • Agreeing total costs to both deferred capital contributions and construction in progress amounts per the North High School project cost reports obtained from Alberta Infrastructure as of August 31, 2023. • Sampling capitalized and expensed costs and inspecting source documents corroborating the accuracy of the amounts recorded and their eligibility with the funding to determine appropriate classification for the South High School. • Obtaining supporting deposit slips and vouching payments to respective bank statements to confirm receipt of funds. • Inquiring with management and reviewing disclosures in the notes to the financial statements to determine alignment with the Alberta education reporting requirements and PSAS accounting standards based on our understanding of the transactions above. <p>Based on the results of our audit procedures, the transactions are reasonable and not materially misstated.</p>

Areas of focus

The following is a summary of areas of focus, and the related matters and findings we would like to communicate to the Audit Committee.

Area of focus	Matter	Our response and findings
<p>Fraud risk from revenue recognition</p>	<p>There is a presumed risk of fraud in revenue.</p> <p>The risk primarily relates to the:</p> <ul style="list-style-type: none"> • Occurrence and accuracy of revenue recorded; • Cut-off of revenue is the proper period; and • Management's ability to override controls pertaining to the revenue cycle. 	<p>Our audit procedures performed to address this risk included:</p> <ul style="list-style-type: none"> • Reviewing revenue recognition policies • Reviewing calculations for determining recognition or deferral of revenue • Vouching to supporting documentation of amounts added to deferred contributions during the year • Performing analytical procedures with comparison to prior year and budget, and investigating significant variances • Reviewing significant and unusual journal entries throughout the year and procedures to verify the existence of revenue • Vouching a sample of transactions for each significant revenue stream to supporting documentation to verify that revenues exist and are correctly recorded in accordance with FFCA's accounting policies • Confirmation of grant amounts and re-computing school fees and related fees utilizing enrolment numbers and published registration fees <p>Based on the results of our audit procedures, there was no indication of fraud or error with respect to revenue recognition.</p>

Area of focus	Matter	Our response and findings
Fraud risk from management override / segregation of duties	<p>This is a presumed fraud risk.</p> <ul style="list-style-type: none"> The risk primarily relates to upper management's administrative access to both the general ledger and payroll information systems. 	<p>Our audit procedures performed to address this risk included:</p> <ul style="list-style-type: none"> Testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements Reviewing accounting estimates for biases Evaluating the business rationale for significant transactions that are or appear to be outside the normal course of operations <p>Based on the results of procedures performed, our audit did not identify actual or suspected instances of fraud concerning individuals involved in the financial reporting process.</p>
Deferred revenues and deferred capital contributions	<p>This is a risk area as the revenue recognition criteria might not be properly applied.</p>	<p>In addition to our procedures noted in the "Fraud risk from revenue recognition" procedures, our audit procedures included:</p> <ul style="list-style-type: none"> Reviewing the calculations for determining recognition or deferral of contribution revenues Vouching to supporting documentation of amounts added to deferred contributions during the year, especially given the new funding received during the year for the repair and replacement of certain capital assets Performing analytical procedures with comparison to prior year and investigated significant variances Recomputing amounts recognized pertaining to the amortization of deferred capital contributions Assessing the disclosure and presentation of such amounts <p>Based on the results of our audit procedures, revenues and deferred revenues are reasonable and not materially misstated in the context of the financial statements as a whole.</p>
Net assets	<p>There is a risk that the individual components of net assets are not appropriately reflected in the financial statements.</p>	<p>Our audit procedures performed to address this risk included:</p> <ul style="list-style-type: none"> Recomputing the amounts included in each line item, verifying that any internally restricted funds (operating and invested in capital assets) have been appropriately restricted by the Board of Directors and reflected in the financial statements. <p>Based on the results of our audit procedures, net assets, including its individual components (investment in tangible capital assets, unrestricted surplus, and the various internally restricted reserves by program), are reasonable and not materially misstated in the context of the financial statements as a whole.</p>

Area of focus	Matter	Our response and findings
Accounts payable, accrued liabilities and expenditures	All services, supplies, capital expenditures and the related accruals may not be recognized appropriately in the correct period.	<p>Our audit procedures performed to address this risk included:</p> <ul style="list-style-type: none"> • Gaining an understanding of controls surrounding disbursements • Tracing the last payment for the current year and the first payment for the subsequent period and validating that they are recognized in the correct period • Performing a search for unrecorded liabilities by reviewing cash disbursements around year-end to verify that a proper and complete cut-off was achieved • Performing a detailed analytical review of expenses and tracing specific transactions to supporting documentation. Computer aided auditing techniques will be used for the testing of expenditures • Recomputing the amortization of capital assets for accuracy and verifying the appropriateness of recognition <p>The results of our audit procedures did not identify any unrecorded liabilities nor amounts recorded in the wrong period. It was also noted that the expenditures incurred were appropriately recognized for valid business purposes and in the appropriate amounts.</p>
Salaries and employee benefits	There is a risk given the significance of the salaries and employee benefits expense.	<p>Our audit procedures performed to address this risk included:</p> <ul style="list-style-type: none"> • Performing an assessment of internal controls surrounding the payroll cycle • Performing analytical procedures over reported salaries and benefits expenses by formulating expectations and comparing these to actual results • Performing substantive tests of details including sampling of additions, terminations, and changes to payroll throughout the year, and verifying accuracy based on source documentation including the employee file and the Terms of Employment • Performing audit procedures on a sample basis of expense reports paid throughout the year including tracing of expenses claimed to receipts, verification of the business nature of the expense, and verification of appropriate approval. <p>The results of our audit procedures did not identify an overstatement in salaries and benefits. In addition, it was noted that the expense reports are being appropriately reviewed with supporting documentation as required by the Society's policies.</p>

Accounting practices

Area of focus	Matter	Our response and findings
<p>New accounting policies</p>	<p>On the effective date of the PS 3280 standard, the entity must recognize the following to conform to the new standard:</p> <ul style="list-style-type: none"> • asset retirement obligations, adjusted for accumulated accretion to the effective date; • asset retirement cost capitalized as an increase to the carrying amount of the related tangible capital assets in productive use; • accumulated amortization on the capitalized cost; and • adjustment to the opening balance of the accumulated surplus/deficit <p>Amounts are measured using information, assumptions and discount rates where applicable that are current on the effective date of the standard. The amount recognized as an asset retirement cost is measured as of the date the asset retirement obligation was incurred. Accumulated accretion and amortization are measured for the period from the date the liability would have been recognized had the provisions of this standard been in effect to the date as of which this standard is first applied.</p>	<p>Based on the results of our audit procedures, the Society has no asset retirement obligations. Accordingly, the adoption of this standard had no impact on the fiscal 2023 financial statements.</p>
<p>Accounting estimates</p>	<p>Significant sensitive accounting estimates in the financial statement relate to the potential impairment of accounts receivable and tangible capital assets, estimated useful lives of capital assets, and deferred revenue and contributions.</p>	<p>Based on the results of our audit procedures and our review of these policies and management’s process for estimation, we conclude these estimates are reasonable in the context of the financial statements as a whole.</p>

Adjustments and uncorrected misstatements

Adjustments

We have no adjusted misstatements to report.

Uncorrected misstatements

We have no non-trivial unadjusted misstatements to report.

Summary of disclosure matters

Our audit did not identify any unadjusted non-trivial misstatements of disclosure matters.

Other reportable matters

Internal control

The audit is designed to express an opinion on the financial statements. We obtain an understanding of internal control over financial reporting to the extent necessary to plan the audit and to determine the nature, timing and extent of our work. Accordingly, we do not express an opinion on the effectiveness of internal control.

If we become aware of a deficiency in your internal control over financial reporting, the auditing standards require us to communicate to the Audit Committee those deficiencies we consider significant. However, a financial statement audit is not designed to provide assurance on internal control.

Based on the results of our audit, we did not identify any reportable observations.

Cybersecurity

Cybersecurity is the practice of protecting computers, data and other electronic systems from malicious attacks. As organizations become increasingly dependent on digital technology, the opportunities for cyber-criminals continue to grow. The explosion of data generated by digital technology, combined with a new degree of connectedness among organizations, means there is ripe opportunity for the technologically savvy and criminally minded to take advantage. A breach in cybersecurity could create a reputational risk to you, as well as resulting in financial liabilities. In Appendix C, we examine the nature of the threat and how organizations can go about improving cybersecurity.

Technical updates – highlights

Accounting

Further details of the changes to accounting standards, including management’s preliminary comments on their applicability to the Society, are included in the Appendices. If you have any questions about these changes we invite you to raise them during our next meeting. We will be pleased to address your concerns.

Assurance

CAS 315 *Identifying and assessing the risks of material misstatement* (“CAS 315 Revised”) was effective for our audit of the Society’s financial statements for the year ended August 31, 2023. CAS 315 Revised includes many changes to the requirements related to planning an audit and completing the risk assessment process, which are designed to make the risk assessment process more robust and improve consistency of application in practice. Since the risk assessment process is fundamental to an audit, we incurred some additional planning time completing the audit. The table below summarises the key changes to the standard and their effects on the audit.

Area	Change	Effect
Inherent risk factors	Five new risk factors were introduced to aid in risk assessment: subjectivity, complexity, uncertainty, change, and susceptibility to misstatement due to management bias or fraud.	New risk factors may need to be documented. Where new risk factors are identified, the audit team needs to consider and document how they impact the overall risk assessment.
Spectrum of inherent risk	A “spectrum of inherent risk” was defined. When completing the risk assessment, risks of material misstatement are positioned at the lower or higher end of the spectrum based on the likelihood and magnitude of possible misstatement, with the upper end representing significant risks.	Applying the spectrum of inherent risk concept may result in changes to the risk assessment and the associated responses. For example, new significant risks may be identified, and the standards contain specific requirements for work that must be performed in response to significant risks.
IT system and controls	There is a great deal more emphasis on understanding IT systems, particularly the IT general controls that address risks arising from the IT system.	The engagement team may need to work with management to obtain and document more information about the IT system and controls.
Control activities	There is more focus on controls relevant to the audit, including those related to journal entries, and on what work needs to be performed to determine the design and implementation of those controls.	Additional time may need to be incurred to identify and assess relevant controls. The approach to determining the design and implementation of internal controls may need to be updated.

Area	Change	Effect
Others	Other relevant changes include: <ul style="list-style-type: none"> • Requiring inherent risk and control risk to be assessed separately, whereas the former standard permitted a combined assessment • Enhanced requirements and documentation relating to the exercise of professional skepticism • Separate focus on understanding the applicable financial reporting framework • Distinguishing between direct (assertion level) and indirect (pervasive level) control components • A new “stand-back” test requiring teams to reconsider when material classes of transactions, account balances and disclosures are not assessed as significant 	Risk assessments may need to be updated and additional documentation will need to be incorporated to comply with the revised requirements.

Further details of the changes to assurance standards, including management’s preliminary comments on their applicability to the Society, are included in the Appendices. If you have any questions about these changes we invite you to raise them during our next meeting. We will be pleased to address your concerns.

Appendix A – Draft Independent Auditor’s Report

Independent Auditor’s Report

To the Board of Directors of
The FFCA Charter School Society

Opinion

We have audited the financial statements of The FFCA Charter School Society (the “Society”), which comprise the statement of financial position as at August 31, 2023, and the statements of operations, cash flows, change in net financial assets, remeasurement gains and losses and the schedules of net assets, deferred contributions, program operations, operations and maintenance, cash, cash equivalents and portfolio investments, tangible capital assets, remuneration and monetary incentives and asset retirement obligations for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The FFCA Charter School Society as at August 31, 2023, and its results of operations and its cash flows for the year then ended in accordance with CPA Canada Public Sector Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Canadian Generally Accepted Auditing Standards. Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

The budgeted amounts included in the financial statements as at and for the year ended August 31, 2023, and the schedules of fees, system administration, and specialized learning support for the year ended August 31, 2023 are unaudited.

The financial statements for the year ended August 31, 2022 were audited by another firm of chartered professional accountants who expressed an unmodified opinion on those financial statements on November 30, 2022.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with CPA Canada Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with Canadian Generally Accepted Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Appendix B – Draft Management’s Representation Letter

November 22, 2023

Grant Thornton LLP
Suite 1100
332 - 6 Avenue SW
Calgary, AB
T2P 0B2

Dear Madam:

We are providing this letter in connection with your audit of the financial statements of The FFCA Charter School Society (the “Society”) as at August 31, 2023 and for the year then ended, for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the statement of financial position, the statements of operations, cash flows, change in net financial assets and remeasurement gains and losses, and the schedules of net assets, deferred contributions, program operations, operations and maintenance, cash, cash equivalents and portfolio investments, tangible capital assets, remuneration and monetary incentives and asset retirement obligations of the Society in accordance with CPA Canada Public Sector Accounting Standards (“PSAS”).

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

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

We confirm, to the best of our knowledge and belief, as of November 22, 2023, the following representations made to you during your audit.

Financial statements

1. The financial statements referred to above present fairly, in all material respects, the financial position of the Society as at August 31, 2023 and its financial performance and its cash flows for the year then ended in accordance with PSAS, as agreed to in the terms of the audit engagement.

Completeness of information

2. We have made available to you all financial records and related data and all minutes of the meetings of directors and committees of directors, as agreed in the terms of the audit engagement. Summaries of actions of recent meetings for which minutes have not yet been prepared have been provided to you. All significant board and committee actions are included in the summaries.
3. We have provided you with unrestricted access to persons within the Society from whom you determined it necessary to obtain audit evidence.
4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements. The adjusting journal entries which have been proposed by you are approved by us and will be recorded on the books of the Society.
5. There were no restatements made to correct a material misstatement in the prior year financial statements that affect the comparative information.
6. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.
7. We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss.
8. We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting of which we are aware.
9. We have identified to you all known related parties and related party transactions, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements guarantees, non-monetary transactions and transactions for no consideration.

Fraud and error

10. We have no knowledge of fraud or suspected fraud affecting the Society involving management; employees who have significant roles in internal control; or others, where the fraud could have a non-trivial effect on the financial statements.
11. We have no knowledge of any allegations of fraud or suspected fraud affecting the Society's financial statements communicated by employees, former employees, analysts, regulators or others.
12. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

Recognition, measurement, and disclosure

13. We believe that the significant assumptions used by us in making accounting estimates, including those used in arriving at the fair values of financial instruments as measured and disclosed in the financial statements, are reasonable and appropriate in the circumstances.
14. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities, both financial and non-financial, reflected in the financial statements.
15. All related party transactions have been appropriately measured and disclosed in the financial statements.
16. The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
17. All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the financial statements.
18. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
19. All "off-statement of financial position" financial instruments have been properly recorded or disclosed in the financial statements, as applicable.
20. With respect to environmental matters:
 - a) at year end, there were no liabilities or contingencies that have not already been disclosed to you;
 - b) liabilities or contingencies have been recognized, measured and disclosed, as appropriate, in the financial statements; and
 - c) commitments have been measured and disclosed, as appropriate, in the financial statements.
21. The Society has satisfactory title to (or lease interest in) all assets, and there are no liens or encumbrances on the Society's assets nor has any been pledged as collateral.
22. The Goods and Services Tax (GST) transactions recorded by the Society are in accordance with the federal and provincial regulations. The GST liability/receivable amounts recorded by the Society are considered complete.
23. Employee future benefit costs, assets, and obligations have been determined, accounted for and disclosed in accordance with the requirements of PS 3255 *Post-employment benefits, compensated absences and termination benefits*.

Other

24. We have considered whether or not events have occurred or conditions exist which may cast significant doubt on the Society's ability to continue as a going concern and have concluded that no such events or conditions are evident.

Yours very truly,

Jhamily Estrada, Chief Financial Officer

Appendix C – Cybersecurity

Cybersecurity is the practice of protecting computers, data, networks and other electronic systems from malicious attacks. Below, we summarize the cybersecurity threat and how we can help you manage that threat.

Cybersecurity risk	How Grant Thornton can help
<p>As organizations become increasingly dependent on digital technology, storing valuable information in multiple places, the opportunities for cyber criminals continue to grow. Cyber-attacks today are more focused, skilful and ambitious, and geographical borders are meaningless. Regulators and stakeholders, including customers, are increasing the pressure on organizations to manage these risks. In order to properly protect themselves, organizations must understand what weaknesses attackers could exploit, how to respond to security incidents and how areas such as access to confidential data should be managed.</p> <p>Management should continue to respond to these risks by:</p> <ul style="list-style-type: none">• Assessing the people, processes and technology associated with their cybersecurity program, including management of the program, data security, cybersecurity awareness and training, and assessment of external risks• Improving the cybersecurity function by remediating identified vulnerabilities, developing new strategies, enhancing existing facilities, and establishing policies, controls and processes• Developing a cybersecurity breach or attack response plan, which involves providing training for the people who will execute the response, determining the procedures that will be followed, and securing external resources to support the process as needed	<p>Our cybersecurity solutions address a variety of complex security requirements, helping you build a resilient business that is prepared for cyber-attacks.</p> <p>We can help you:</p> <ul style="list-style-type: none">• Prepare We help you understand your current exposure to cybersecurity risk and support you to develop an effective security capability. Our services include cybersecurity risk and threat assessments; security policy development; security process or technical assessments; and third-party cybersecurity assurance.• Protect We develop and implement the technical framework and broader processes required to protect. We can help you with security architecture; security technology implementations; security process design and implementation; identity and access management; privacy and data protection; data classification; enterprise application integrity; business continuity and disaster recovery; and penetration testing.• React We work with you to support and monitor your cybersecurity operations and help you to respond rapidly and forensically in the event of a security or data breach.• Change We can help you improve and better manage your cybersecurity capability. Our services include security program strategy and planning, security governance and security awareness. <p>If you would like to discuss cybersecurity risks in more detail or learn more about how Grant Thornton can help your organization respond to cybersecurity risks, we would be happy to arrange a meeting to discuss this topic with you in detail or, alternatively, you may contact our cybersecurity team directly at +1-844-40-CYBER (+1-844-402-9237).</p>

Appendix D – Auditing developments

Canadian Auditing Standards (CASs) and other Canadian Standards issued by the AASB	Effective date	Assessment of applicability
<p>Revisions to CAS 600 <i>Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)</i></p> <p>Many audits today are of group financial statements, also known as group audits, and these types of engagements can be very challenging. In April 2020, the International Auditing and Assurance Standards Board (IAASB) issued an Exposure Draft proposing changes to ISA 600 and related ISAs with the goals of strengthening the auditor’s approach to planning and performing group audits and clarifying the interaction of ISA 600 with other ISAs and issued the final standard in 2022. The AASB issued the equivalent Canadian standard, which included the same revisions as the ISA with no Canada-specific amendments. The changes made to the standard were designed to:</p> <ul style="list-style-type: none"> • Clarify the scope and applicability of the standard • Emphasise the importance of exercising professional skepticism throughout the group audit • Clarify and reinforce that all CASs need to be applied in a group audit situation • Focus the group engagement team’s attention on identifying and assessing the risks of material misstatement of the group financial statements and emphasise the importance of designing procedures to respond to those risks • Reinforce the need for robust communication between the group engagement team and component auditors <p>Include new guidance and considerations relating to testing common controls, addressing access restrictions, establishing materiality and documenting group audits.</p>	<p>Periods beginning on or after December 15, 2023.</p>	<p>Given the Society is not subject to a group audit, these standards are not expected to have a significant impact. However, we do report to the Auditor General, as they do rely on our audited financial statements, so we will see if any additional requirements come from their perspective.</p>
<p>Issuance of CSQM 1 <i>Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements</i>, CSQM 2 <i>Engagement Quality Reviews</i> and revised CAS 220 <i>Quality Management for an Audit of Financial Statements</i></p> <p>Auditors must effectively manage audit quality, both at the firm level and the engagement level. The IAASB recognised a need to strengthen standards addressing quality control and the AASB implemented similar changes to those made at the international level. In January 2021, the AASB unanimously approved the suite of quality management standards.</p> <p>CSQM 1 introduces a new approach to “managing quality”. Quality management is intended to be proactive in nature and to be a continuous process. Implementing the new standard requires firms to analyse and enhance many of their internal processes to achieve effective quality management. This standard replaces the extant standard, CSQC 1 Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements</p> <p>CSQM 2 deals specifically with the topic of engagement quality reviews (EQRs), which are performed by firms to obtain an objective evaluation of the significant judgments made by the engagement team and the conclusions reached. The standards setters recognized the importance of EQRs and noted that many stakeholders (including oversight bodies) were concerned that the requirements of CSQM 1 with respect to EQRs were not sufficiently robust. As a result, CSQM 2 was issued. CSQM 1 deals with the topic of when an EQR should be performed, while CSQM 2 covers the appointment and eligibility considerations related to the person performing the EQR and the performance and documentation requirements.</p> <p>CAS 220 was revised to clarify and strengthen the key elements of quality management at the engagement level by:</p> <ul style="list-style-type: none"> • emphasizing that the engagement partner is responsible for managing and achieving quality at the engagement level 	<p>CSQM 1 is effective for audits or reviews of financial statements or other assurance engagements as of December 15, 2022 and related services engagements as of December 15, 2023.</p> <p>CSQM 2 is effective for audits or reviews of financial statements with periods beginning on or after December 15, 2022, other assurance engagements beginning on or after December 15, 2022 and related services engagements beginning on or after December 15, 2023.</p> <p>CAS 220 is effective for audits of financial statements for periods beginning on or after December 15, 2022.</p>	<p>The revisions to this section have no impact on the Society based on the quality consideration made by GT.</p>

Canadian Auditing Standards (CASs) and other Canadian Standards issued by the AASB	Effective date	Assessment of applicability
<ul style="list-style-type: none"> clarifying the engagement partner's responsibilities, and acknowledging the engagement partner can assign certain tasks/procedures to members of the engagement team who are appropriately skilled or suitably experienced in managing and achieving quality modernizing the standard for the evolving environment 		
<p>Revisions to CAS 701 <i>Communicating Key Audit Matters in the Independent Auditor's Report</i></p> <p>New reporting standards were required to be applied for audits of entities with periods ending on or after December 15, 2018. One of the updated standards, CAS 701, dealt with the requirements when the auditor would be communicating matters judged to be most significant to the audit in the audit report, either because the auditor had chosen to do so or because law or regulation required key audit matters to be described in the auditor's report.</p> <p>In late 2019, the AASB finalized further amendments to the auditor reporting standards such that auditors would be required to communicate key audit matters in the auditor's report for complete sets of general purpose financial statements of entities listed on the Toronto Stock Exchange (TSX) and other listed entities, excluding entities required to comply with National Instrument 81-106 <i>Investment Fund Continuous Disclosure</i> ("NI 81-106").</p>	<p>The communication of key audit matters in the auditor's report is required for audits of entities listed on the TSX, other than entities required to comply with NI 81-106, for periods ending on or after December 15, 2020 and for other listed entities, other than entities required to comply with NI 81-106, for periods ending on or after December 15, 2022.</p>	<p>The revisions to this section have no impact on the Society</p>
<p>Revisions to CAS 315 <i>Identifying and Assessing Risks of Material Misstatement</i></p> <p>In July 2018, the IAASB issued an Exposure Draft proposing changes to ISA 315 that could drive more consistent and effective identification and assessment of the risks of material misstatement by auditors. The AASB published an Exposure Draft of the equivalent Canadian standard, which included the same proposed revisions as the ISA with no Canada-specific amendments. The revised CAS 315 has been issued and key amendments to the standard include the following:</p> <ul style="list-style-type: none"> Focusing on the applicable financial reporting framework in identifying and assessing risks of material misstatement Updating the understanding of the system of internal control, including clarifying the work effort for understanding each of the components of internal control and "controls relevant to the audit", as well as the relationship between this understanding and the assessment of control risk Updating aspects relating to IT, in particular to the IT environment, the applications relevant to the audit and general IT controls relevant to the audit Introducing the new concepts of inherent risk factors, relevant assertions, significant classes of transactions, account balances and disclosures, and the spectrum of inherent risk Separating the inherent risk and control risk assessments for assertion level risks, enhancing the requirements relating to financial statement level risks, and updating the definition of "significant risks" 	<p>Periods beginning on or after December 15, 2021.</p>	<p>The revisions to this section were implemented during the fiscal 2023 audit.</p>
<p>Canadian Auditing Standards (CASs) and other Canadian Standards approved by the AASB but not issued</p>	<p>Effective date</p>	<p>Assessment of applicability</p>
<p>None.</p>		

Canadian Exposure Drafts issued by the AASB	Effective date	Assessment of applicability
<p>Potential revisions to CAS 500 Audit Evidence</p> <p>The current audit evidence standard was issued many years ago. Since then, developments in technology have affected how entities operate and process information and how audits are performed. In December 2020, the IAASB initiated a project to revise the current standard to respond to changes in the business environment. The Exposure Draft proposes several key changes:</p> <ul style="list-style-type: none"> • To respond to changes in the information auditors use, including the nature and source of the information, a set of attributes has been developed to enhance the auditor's principle-based judgments related to audit evidence in a wide variety of circumstances. Enhancements and clarifications have also been made regarding the auditor's role when using information prepared by management's expert • To modernise the standard and support a principles-based approach that recognises the evolution in technology, new application material has been added, including explanations of how automated tools may affect auditor bias and examples that recognise the use of technology by the entity or the auditor • To foster professional skepticism when making judgments about information to be used as audit evidence and sufficient appropriate audit evidence, language has been added to emphasise the importance of maintaining professional skepticism at various stages, such as when attempting to ensure that audit procedures are being designed and performed in an unbiased manner. 	<p>The comment period for the Exposure Draft ended on March 15, 2023. It is expected that the effective date for the revised standard will be for periods beginning in 2025, but the exact effective date will depend on when the standard is approved.</p>	<p>GT is currently considering the impact of this standard for applicability.</p>
<p>Potential revisions to CAS 570 Going Concern</p> <p>Auditors are required to obtain sufficient appropriate audit evidence on the appropriateness of management's use of the going concern basis of accounting and conclude on whether a material uncertainty exists in relation to going concern. Financial statement users have raised questions about how much auditors should be able to detect from their audit procedures in this area, and what is communicated to users about the entity's ability to continue as a going concern. This led the IAASB to initiate a project to revise the standard. In April 2023, the IAASB issued its Exposure Draft and the AASB has issued a corresponding Exposure Draft. The Exposure Draft proposes several key changes, which include:</p> <ul style="list-style-type: none"> • Defining material uncertainty related to going concern • Enhancing the risk identification and assessment requirements so they are consistent with those set out in CAS 315 (Revised) <i>Identifying and Assessing the Risks of Material Misstatement</i> • Enhancing the auditor's evaluation of management's going concern assessment, including requirements to support the auditor's application of professional skepticism • Adding a requirement for the auditor to request management to extend its going concern assessment of the entity to cover at least 12 months from the date of approval of the financial statements if management has not already done so • Enhancing the auditor's consideration of information related to management's going concern assessment that becomes available to the auditor after the date of the auditor's report but before the date the financial statements are issued • Adding requirements to enhance communications about going concern in the auditor's report. 	<p>The comment period for the Exposure Draft ended on July 31, 2023. It is expected that the effective date for the revised standard will be for periods beginning in 2026, but the exact effective date will depend on when the standard is approved.</p>	<p>GT is currently considering the impact of this standard for applicability.</p>

Non-authoritative Guides, Practice Notes, Bulletins and Risk Alerts

Non-authoritative Guidance issued during the year	Issued	Assessment of applicability
None.		

Appendix E – PSAS

Accounting developments

Public Sector Accounting Standards [updated September 30, 2023]	Effective date	Management assessment of applicability
<p>2022-2023 Annual Improvements to PSAS</p> <p>The Public Sector Accounting Board (PSAB) has adopted an annual improvements process to make minor improvements to standards which include clarifying guidance or wording within the standards or correcting relatively minor unintended consequences, conflicts or oversights.</p> <p>The following standards were amended in the 2022-2023 process:</p> <ul style="list-style-type: none">• Section PS 3160 <i>Public Private Partnerships</i> The amendment updated the transitional provisions to explicitly state that early adoption is permitted.• Section PS 3420 <i>Inter-Entity Transactions</i> The amendment clarifies that PSG-8 <i>Purchased Intangibles</i> applies to inter-entity transactions	Effective April 1, 2023 (Immediately)	This standard has been followed in the preparation of the Society's financial statements, as applicable.

Public Sector Accounting Standards [updated September 30, 2023]	Effective date	Management assessment of applicability
<p>Section PS 1202 Financial Statement Presentation</p> <p>New Section PS 1202 <i>Financial Statement Presentation</i> replaces Section PS 1201 <i>Financial Statement Presentation</i>.</p> <p>The main features of the new Section include:</p> <ul style="list-style-type: none"> • Changes to the statement of financial position to present financial assets, non-financial assets, total assets, financial liabilities, non-financial liabilities total liabilities and net assets/net liabilities • Separate statement of changes in net assets or net liabilities (formerly known as accumulated surplus) by required categories • The addition of a statement of net financial assets or net financial liabilities that presents a revised net financial assets or net financial liabilities (formerly known as “net debt”) calculation • The option to present the change in net financial assets or net financial liabilities on the statement of net financial assets or net financial liabilities • Ability to present an amended budget when there is an election or the majority of the governing body of a government organization is newly elected or appointed • The requirement to provide a subtotal prior to financing activities in the statement of cash flow • Guidance on assessing the going concern assumption <p>As a result of the issuance of the new Section, various Sections and Guidelines of the Handbook have been amended to include references to the Section. The impacted Sections and Guidelines include:</p> <ul style="list-style-type: none"> • PS 1300 <i>Government Reporting Entity</i> • PS 2120 <i>Accounting Changes</i> • PS 2500 <i>Basic Principles of Consolidation</i> • PS 2601 <i>Foreign Currency Translation</i> • PS 3041 <i>Portfolio Investments</i> • PS 3070 <i>Investments in Government Business Enterprises</i> • PS 3060 <i>Interest in Partnerships</i> • PS 3100 <i>Restricted Assets and Revenues</i> • PS 3230 <i>Long-Term Debt</i> • PS 3300 <i>Contingent Liabilities</i> • PS 3400 <i>Revenue</i> • PS 3430 <i>Restructuring Transactions</i> • PS 3450 <i>Financial Instruments</i> • PS 4200 <i>Financial Statement Presentation by Not-for-Profit Organizations</i> • PSG-4 <i>Funds and Reserves</i> • PSG-5 <i>Sale-Leaseback Transactions</i> 	<p>Fiscal years beginning on or after April 1, 2026.</p> <p>Earlier adoption is permitted <u>only if</u> the Conceptual Framework is also adopted at the same time.</p> <p>Prior period amounts would need to be restated to conform to the presentation requirements for comparative financial information in Section PS 1202.</p>	<p>The Society is currently considering the impact of this standard for applicability.</p>
<p>Conceptual Framework for Financial Reporting in the Public Sector</p> <p>PSAB’s Conceptual Framework for Financial Reporting in the Public Sector replaces Sections PS 1000 <i>Financial Statement Concepts</i> and PS 1100 <i>Financial Statement Objectives</i>.</p> <p>The new Conceptual Framework includes:</p> <ul style="list-style-type: none"> • Characteristics of public sector entities • Objectives of financial reporting • Primary users of financial reporting and their expectations • Role of financial statements • Foundations and objectives of financial statements • Qualitative characteristics of information in financial statements • Qualitative characteristics of information in financial statements and related considerations • Definitions of elements • Criteria of general recognition and derecognition; and, • Concepts of general measurement and presentation <p>As a result of the issuance of the Conceptual Framework, various Sections and Guidelines of the Handbook have been amended to include references to the new Conceptual Framework, add/clarify key definitions that are consistent with the Conceptual Framework, and/or remove references to qualitative characteristics that are no longer qualitative characteristics in the new Conceptual Framework. These Sections include:</p>	<p>Fiscal years beginning on or after April 1, 2026.</p> <p>Earlier adoption is permitted.</p>	<p>The Society is currently considering the impact of this standard for applicability.</p>

Public Sector Accounting Standards [updated September 30, 2023]	Effective date	Management assessment of applicability
<ul style="list-style-type: none"> • Introduction to the Public Sector Accounting Handbook (formerly the Introduction to the Public Sector Accounting Standards) • PS 1150 <i>Generally accepted Accounting Principles</i> • PS 1201 <i>Financial Statement Presentation</i> • PS 1300 <i>Government Reporting Entity</i> • PS 2100 <i>Disclosure of Accounting Policies</i> • PS 2120 <i>Accounting Changes</i> • PS 2130 <i>Measurement Uncertainty</i> • PS 2200 <i>Related Party Transactions</i> • PS 3150 <i>Tangible Capital Assets</i> • PS 3200 <i>Liabilities</i> • PS 3210 <i>Assets</i> • PS 3400 <i>Revenue</i> • PS 3430 <i>Restructuring Transactions</i> • PS 3450 <i>Financial Instruments; and</i> • PS 4230 <i>Capital Assets Held by Not-for-Profit Organizations</i> 		
The Conceptual Framework will be applied prospectively.		
Section PS 3160 <i>Public Private Partnerships</i>		
<p>New Section PS 3160 <i>Public Private Partnerships</i> establishes standards on how to account for public private partnerships between public and private sector entities where infrastructure is procured by a public sector entity using a private sector partner that is obligated to design, build, acquire or better infrastructure; finance the infrastructure past the point where the infrastructure is ready for use and operate and/or maintain the infrastructure. Infrastructure typically includes items such as tangible capital assets (i.e., complex network systems), but may also include items that are intangible in nature. The main features of the new Section are:</p>	<p>Fiscal years beginning on or after April 1, 2023.</p> <p>Earlier adoption is permitted.</p>	<p>This standard has been considered in the preparation of the Society's financial statements but had no applicability.</p>
<ul style="list-style-type: none"> • The infrastructure is recognized as an asset when the public sector entity acquires control of the infrastructure. A liability is also recognized when the public sector entity recognizes an asset • The infrastructure asset and corresponding liability are initially measured at the cost of the infrastructure asset • Subsequent measurement of the infrastructure asset is based on the asset cost amortized in a rational and systematic manner over the useful life of the asset • Subsequent measurement of the financial liability is at amortized cost using the effective interest method. When all or a portion of the liability represents a performance obligation, revenue is recognized, and the liability reduced in accordance with the substance of the public private partnership agreement (as performance is achieved) 		
Retrospective or prospective application is permitted.		

Public Sector Accounting Standards [updated September 30, 2023]	Effective date	Management assessment of applicability
<p>Section PS 1000 <i>Financial statement concepts</i>, Section 1201 <i>Financial Statement Presentation</i>, and PSG-8 <i>Purchased intangibles</i></p> <p>Section PS 1000 has been amended to remove the prohibition of recognition of purchased intangibles in public sector financial statements. Consequentially, Section PS 1201 has also been amended to remove disclosure requirements for unrecognized purchased intangibles since entities can now recognize purchased intangibles in their financial statements. Entities still reporting in accordance with Section PS 1200 <i>Financial Statement Presentation</i> can also adopt the amendments and recognize purchased intangible assets. New Public Sector Guideline, PSG-8 <i>Purchased intangibles</i>, has been issued to explain the scope of the intangibles that are allowed to be recognized in the financial statements given this amendment to Section PS 1000. However, it is important to note that no further recognition, measurement, disclosure and presentation guidance has been provided.</p> <p>The main features of PSG-8 include:</p> <ul style="list-style-type: none"> • A definition of purchased intangibles (which does not include those received through a government transfer, contribution or inter-entity transaction) • Examples of items that are not purchased intangibles • References to other guidance in the Handbook on intangibles • Reference to the asset definition, general recognition criteria and the GAAP hierarchy for accounting for purchased intangibles <p>Retrospective or prospective application is permitted.</p>	<p>Fiscal years beginning on or after April 1, 2023.</p> <p>Earlier adoption is permitted.</p>	<p>This standard has been considered in the preparation of the Society's financial statements but had no applicability.</p>
<p>Section PS 3400 <i>Revenues</i></p> <p>New Section PS 3400 <i>Revenue</i> establishes standards on how to account for and report on revenue. It does not apply to revenues for which specific standards already exist, such as government transfers, tax revenue or restricted revenues. The Section distinguishes between revenue that arises from transactions that include performance obligations (i.e., exchange transactions) and transactions that do not have performance obligations (i.e., non-exchange transactions). The main features of the new Section are:</p> <ul style="list-style-type: none"> • Performance obligations are defined as enforceable promises to provide specific goods or services to a specific payer • Revenue from transactions with performance obligations will be recognized when (or as) the performance obligation is satisfied by providing the promised goods or services to the payer • Revenue from transactions with no performance obligations will be recognized when a public sector entity has the authority to claim or retain the revenue and identifies a past transaction or event that gives rise to an asset 	<p>Fiscal years beginning on or after April 1, 2023.</p> <p>Earlier adoption is permitted.</p> <p>(NOTE: The effective date was previously April 1, 2022, but in August 2020, as a result of the COVID-19 pandemic, the Public Sector Accounting Board (PSAB) has deferred the effective date by one year.)</p>	<p>The Society is currently considering the impact of this standard for applicability. It is anticipated to have limited impact.</p>

Strategic plan for not-for-profit organizations in the public sector

Since 2012, government not-for-profit organizations (GNPOs) have been required to adopt PSAS but were given the option of applying the specific GNPO accounting standards (PS 4200 series) in PSAS. Some GNPOs have utilized those standards, while others have not. The PSAB recognized that a “one-size-fits-all” approach may not be appropriate for all stakeholders. In March 2022, having deliberated feedback from two Consultation Papers, the PSAB decided to incorporate the PS 4200 series, with potential customizations, into PSAS as its strategy for GNPOs. This solution was defined as reviewing and amending, as appropriate, the PS 4200 series guidance and incorporating it within the PSA Handbook available for all public sector entities to apply, if appropriate. That is, the existing standards in the PS 4200 series will be reviewed to determine if they should be retained and added to PSAS. This may involve amending standards to update them and ensuring consistency with PSAB’s conceptual framework. The PSAB believes this strategy will likely:

- improve the comparability and understandability of financial statements, as all public sector entities would be applying a common reporting model;
- provide the PSAB with a tool and some flexibility to address matters warranting a different presentation or accounting treatment for GNPOs when appropriate; and
- make some of the guidance currently found only in the PS 4200 series available to all public sector entities with similar transactions, improving comparability and consistent application of accounting standards.

The implementation plan for this strategy was approved at its June 2022 meeting, and an overview of the implementation plan was presented at its December 2022 meeting. The current ordering of standard level projects will start with tangible capital assets as well as contributions (including endowments), then controlled and related entities, finishing with the reporting model. The capital asset project will focus on proposing amendments to Section PS 3150 *Tangible Capital Assets*, as a result of reviewing Section PS 4230 *Capital Assets Held by Not-for-Profit Organizations* and Section PS 4240 *Collections Held by Not-for-Profit Organizations*. PSAB plans to consult stakeholders throughout the implementation phase and approve an Exposure Draft in the Fall of 2023.

