

public agenda

Regular Board Meeting

November 5, 2013
3:00 p.m.

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

PUBLIC AGENDA

Mega Result Policy |

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

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

Time	Topic	Who	Policy Ref	Attachment
3:00 p.m.	1 Call to Order, National Anthem and Welcome			
	2 Consideration/Approval of Agenda		GC-2	
	3 Awards and Recognitions		GC-3	
	4 Results Focus			
15 mins	4.1 School Presentation: Dr. Gladys McKelvie Egbert School	D. Yee	R-2	
	5 Operational Expectations			
	6 Public Comment [PDF]		GC-3.2	
Max 15 mins	Requirements as outlined in Board Meeting Procedures			
	7 Matters Reserved for Board Action	Board	GC-3.10	
45 mins	7.1 Alberta School Boards Association (ASBA) Proposed Policy Positions		GC-3	Page 7-1
15 mins	7.2 Establishment of Board Procedures Committee	Board	GC-5	Page 7-12



Time	Topic	Who	Policy Ref	Attachment
	8 Board Consent Agenda	Board	GC-2.6	
	8.1 Approval of Minutes <ul style="list-style-type: none"> ▪ Regular Meeting held October 8, 2013 ▪ Organizational Meeting held October 29, 2013 (<i>THAT the Board approves the minutes as submitted.</i>) 			
	8.2 Correspondence (<i>THAT the Board receives the correspondence for information and for the record.</i>)		OE-8	Page 8-1
	8.3 Revised Schedule of Regular Meetings, November 2013 to October 2014 (<i>THAT the Board approves the revised Schedule of Regular Meetings as attached.</i>)		GC-2	Page 8-4
	9 Chief Superintendent Consent Agenda		GC-2.6	
	9.1 Financial Status of Operating Reserves and Designated Funds at August 31, 2013		OE-5	Page 9-1
	10 In-Camera Issues			
6:00 p.m.	11 Adjournment			
	Debrief	Trustees	GC-2.3	

Notice |

This public Board meeting will be recorded & posted online.
Media may also attend these meetings.
You may appear in media coverage.

Archives will be available for a period of two years.
Information is collected under the authority of the School Act and the Freedom of Information and Protection of Privacy Act section 33(c) for the purpose of informing the public.

For questions or concerns, please contact:
Office of the Corporate Secretary at corpsec@cbe.ab.ca.

report to Board of Trustees

Alberta School Boards Association (ASBA) Proposed Policy Positions

Date	November 5, 2013
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Sheila Taylor Board Chair
Purpose	Decision
Governance Policy Reference	Governance Culture GC-3 Board Job Description

1 | Recommendation

THAT the Board of Trustees requests that the Chief Superintendent provides information regarding administrative recommendations for each of the proposed policy positions, prior to November 14, 2013.

2 | Background

The Alberta School Boards Association (ASBA) has provided this document in advance of its November Fall General Meeting (FGM). Boards are required to vote at the FGM on each of the policy positions.

Attachment I. ASBA Proposed Policy Positions



Proposed policy positions

1P/FGM13: Automated external defibrillators (AEDs)

Automated external defibrillators (AEDs)	Provision of training for use and placement of Automated External Defibrillators (AEDs) in public buildings, including schools and administration buildings contribute to creating safer school communities.
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Background

When a person becomes a victim to sudden cardiac arrest, every second counts. The likelihood of surviving a cardiac arrest increases dramatically with early activation of Cardiopulmonary Resuscitation (CPR) along with the use of an Automated External Defibrillator (AED).

An AED is a portable electric device, which can deliver a therapeutic electrical shock to the heart during a cardiac arrest, allowing the heart to restart. Defibrillators have been used for years by doctors, nurses and Emergency Medical Services (EMS) personnel as a lifesaving tool. Thanks to advances in computer processing, the AED has put this technology in the hands of the public.

AEDs are very safe to use as they can only provide a delivery of energy to certain fatal cardiac rhythms and will only discharge during these times.

The placement of an AED in areas where people gather or at highest risk can reduce the time delay in providing this lifesaving measure. Combined with CPR, the use of an AED may increase the likelihood of saving a person's life by 75 per cent or more over CPR alone.

In Alberta, AEDs should be registered with Alberta Health Services as this helps 911 emergency operators identify that a device is in the facility. Emergency operators are able to walk a responder through the use of an AED (the device will do it as well) and have access to registered devices.

Further information on Alberta Health Services' Heart Safe Community – Public Access to Defibrillation (PAD) program can be found [here](#).

Additional information

Relevant ASBA policy appears on page 17-1 of the *ASBA Governance Handbook*:

Optimal Learning Environments

The Alberta School Boards Association believes optimal learning occurs in welcoming, caring, respectful, safe and healthy learning environments that respect diversity, foster a sense of belonging, and promote student wellbeing. Each student has the right to learn in inclusive environments where equality of opportunity, dignity, and respect are promoted.

Submitted by Zone 1

Initial Sponsoring Board: Grande Prairie and District Catholic Schools

2P/FGM13: Land for school sites

Land for school sites	School boards must have access to adequate school sites to build the schools of the future. Such access should be ensured through relevant legislation.
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Background

According to provisions contained in the Municipal Government Act, developers are required to provide ten percent of the land for public use. Such public use includes parks, trails, playgrounds, sports fields and schools.

Often by the time neighbourhoods are built with green space and other amenities, the sites remaining for schools are inadequate in size – at times less than ten acres.

To address infrastructure requirements, Alberta Education is requesting that schools be built with partnerships. Large sites that would accommodate school(s) and other partners often are not available for construction of public buildings.

Additional information

This concept may also be advanced in discussions with two organizations the ASBA has established protocols with:

- Alberta Urban Municipalities Association (AUMA)
- Alberta Recreation and Parks Association (ARPA)

Excerpt from the Municipal Government Act, RSA 2000

Municipal and school reserves

666(1) Subject to section 663, a subdivision authority may require the owner of a parcel of land that

is the subject of a proposed subdivision

- (a) to provide part of that parcel of land as municipal reserve, school reserve or municipal and school reserve,
- (b) to provide money in place of municipal reserve, school reserve or municipal and school reserve, or
- (c) to provide any combination of land or money referred to in clauses (a) and (b).

- (2) The aggregate amount of land that may be required under subsection (1) may not exceed the percentage set out in the municipal development plan, which may not exceed 10% of the parcel of land less the land required to be provided as environmental reserve and the land made subject to an environmental reserve easement.

Submitted by Zone 2/3

Initial Sponsoring Boards: Greater St. Albert Catholic Schools and St. Albert Public Schools

3P/FGM13: Stable revenue sources to fund K-12 education system

Stable revenue sources	The provincial government should establish stable revenue streams to fund K-12 education as the alternative to fluctuating, non-renewable resource revenue.
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Background

School boards believe in the value of education and the role adequate, predictable and sustainable funding plays in ensuring students are prepared for the world into which they will graduate. Providing a high quality education requires adequate resources.

This proposed policy position goes beyond the existing ASBA policy statement in that it addresses the root cause: an over-reliance on natural resource royalties. Continued over-reliance on natural resource royalties results in a lack of predictable and sustainable funding to support high quality education thus reducing opportunities for children to reach their full potential.

In her recent address to Albertans, Premier Redford correctly identified the key problem currently facing the province: government revenues are tied too much to resource revenues, creating swings in the amount of money available to fund the infrastructure, programs, and services that Albertans need. Urging the government to explore more stable revenue resources to fund K-12 education is necessary to ensure we continue to offer world class educational opportunities to Alberta children.

Submitted by Zone 2/3
Initial Sponsoring Board: Edmonton Public Schools

4P/FGM13: Advocacy plans

Advocacy plans	When proposed policies are passed by the membership, action plans are developed to support provincial and local advocacy and resource materials and recommended strategies for advocacy are provided to member boards.
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Background

The ASBA policy development process provides school boards with a guideline for future action and allows the membership to steer the Association in desired directions. Policy statements serve to guide the ASBA president when making representations to the Minister and other organizations; enables the Board of Directors to identify and select action that can be taken on behalf of the Association and supports Trustees when addressing a current issue, whether at a forum, task force, or other structure.

As a means of unifying the members around collective action, Edmonton Public believes that when policies are adopted, the development of action plans, resource materials and recommended strategies will help to support provincial and local advocacy at a deeper level and increase the opportunities to collectively influence change.

Additional information

The *2013-16 ASBA Strategic Plan* contains the following:

Strategic Priority C:

ASBA provides leadership in advocating on behalf of school boards and supports boards in building their capacity to communicate and advocate effectively.

Key Result C1:

ASBA works with school boards to develop shared advocacy positions on key issues.

Strategies:

C1.1: Identify and communicate ASBA's advocacy priorities.

C1.2: Provide direction and support to ASBA Zones in how best to support ASBA's advocacy priorities.

C1.3: Develop appropriate advocacy responses to Education Regulation and policy proposals.

C1.4: Invite partners to work with the ASBA on advocacy issues to strengthen services to students.

C1.5: Support the implementation of the recommendations developed by the Political Advocacy task force.

C1.6: Make services available to school boards to support local communications.

C1.7: Support school boards in communicating with the public and the Government of Alberta the need for predictable, sustained and long-term operational and capital funding that addresses the current realities of school boards.

Submitted by Zone 2/3

Initial Sponsoring Board: Edmonton Public Schools

5A/FGM13: Accommodations for students writing provincial exams

It is proposed that current policy on accommodations for students writing provincial exams (*ASBA Governance Handbook*, p. 16-3) be amended as follows (additions noted in bolded text):

<p>Accommodations for students writing provincial exams</p>	<p>The Alberta School Boards Association supports the use of authorized assistive technology, including approved text to speech software programs and assistance of a reader and/or CD version and/or scribe, as accommodation for students, including English Language Learners, when they write achievement tests and diploma exams to ensure fair and equitable access to educational opportunities.</p>
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Background

Accommodating the learning needs of all students ensures fair and equitable access to educational opportunities, including the writing of achievement tests. The goal in permitting the use of a reader and scribe, when administering achievement tests, is to promote fairness and equity by removing obstacles to performance.

Providing English Language Learners with only the accommodation of extra time may actually create hardship for students

who can sit up to three hours in one exam, looking at material in a language they cannot read, and being expected to respond in a language they cannot write. The knowledge of the content, not the ability to read and write should be assessed.

Submitted by Zone 2/3
 Initial Sponsoring Board: Edmonton Public Schools

6P/FGM13: Joint statement on physical punishment of children and youth

<p>Joint statement on physical punishment of children and youth</p>	<p>The Alberta School Boards Association endorses the recommendations contained in the <u><i>Joint Statement on Physical Punishment of Children and Youth</i></u>.</p> <p><i>(Note: Recommendations begin on document page 16; thumbnail 28).</i></p>
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Background

There is a broad and growing movement across Canada and around the world to protect children against physical punishment. Research has demonstrated that physical punishment of children plays no useful role in their upbringing and poses only broad and enduring risks to their development. There is strong evidence that physical punishment places children at risk for physical injury, poorer mental health, impaired relationships with parents, weaker internalization of moral values, antisocial behaviour (aggression, bullying), and poorer adult adjustment. Recent research has linked physical punishment to delayed cognitive development and poorer academic achievement.

Parents should be strongly encouraged to develop alternative and positive approaches to discipline. Parents look to educators for guidance related to student/child well-being and discipline.

The recommendations in the *Joint Statement on Physical Punishment of Children and Youth* include: (1) delivery of public

awareness messages to inform all Canadians that physical punishment is harmful to children’s development and is ineffective as discipline; (2) development of universal parenting education; and (3) provision of the same protection of children from physical assault as is given to Canadian adults.

Additional information

Relevant ASBA policy appears on page 17-1 of the *ASBA Governance Handbook*:

Optimal Learning Environments

The Alberta School Boards Association believes optimal learning occurs in welcoming, caring, respectful, safe and healthy learning environments that respect diversity, foster a sense of belonging, and promote student wellbeing. Each student has the right to learn in inclusive environments where equality of opportunity, dignity, and respect are promoted.

Submitted by Zone 4

Initial Sponsoring Board: Red Deer Public Schools

7P/FGM13: Public funding of private schools

Public funding of private schools	In order to build a viable, sustainable, equitable public education system, public funding currently provided to private schools should be reallocated to public education.
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Background

A fully-funded public education system protects all children's education rights, promotes shared values and respect for differences, and ensures equitable programming for all students.

Provincial funding for public education is currently insufficient to meet the programming, facility, and transportation needs of students.

In the 2011/12 school year, Alberta Education provided funding to approximately 150 private schools at up to 70% of the public education funding allocation, amounting to 2.8 percent of the total allocation to education in Alberta (\$178 million).

Additional information

If the above proposal is passed by the assembly, to ensure the Association does not have contradictory policy positions, current policy found on page 6-2 and 6-3 of the *ASBA Governance Handbook* will be amended as follows:

Special Education Funding

Funding provided to boards for supporting students with special needs should be studied to determine if it is sufficient to provide the programming level required by the Standards document June 2004.

The Government of Alberta should eliminate full funding of designated special education private schools. ~~and should fund such schools at a level no greater than that currently provided to other private schools (i.e. 70% of instructional funding).~~

Submitted by Zone 5

Initial Sponsoring Board: Prairie Land Regional Division

Proposed emergent issue

8EM/FGM13: Provincial bargaining with the ATA

Provincial Bargaining with the ATA	That the Alberta School Boards Association (ASBA) immediately strike a Working Group to consult with member boards, through the local Zones, to examine the issue of authorizing the ASBA as an official Bargaining Agent for the purpose of provincial negotiations with the Alberta Teachers' Association (ATA) and to prepare a formal proposal for presentation and vote at the Spring General Meeting.
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Whereas the board of education is the bargaining agent as employer under the Labour Act for its employees; and whereas it is essential that boards of education act in an integral and united manner in any provincial discussions regarding negotiations with the ATA.

Background

The goal of this motion is to initiate a process to establish the formal role of the Alberta School Boards Association (ASBA) as the bargaining agent of member boards in any tripartite matters pertaining to negotiations at the provincial level involving the boards, the Alberta Teachers' Association (ATA) and the Government of Alberta.

The last two rounds of Collective Agreements with the ATA have been negotiated at a provincial level. The ASBA was initially included in the Tripartite Discussions that took place over the past two and half years. The fact that ASBA was restricted to an advisory status on behalf of member boards ultimately led to the most recent GOA/ATA Framework Agreement. This was struck without the involvement of ASBA or any of its member boards.

Although many ASBA member boards have stated a preference for all negotiations with the ATA to be conducted solely at the local bargaining table, we no longer believe that to be a reasonable expectation. As such, we believe it is critical for the ASBA to be authorized by its member boards to act as an official Bargaining Agent should negotiations with the ATA again be undertaken at the provincial level.

It is our preference that such authorization be granted so that ASBA has jurisdiction to only negotiate on select matters such as term, salary and benefits. Any other matters would be negotiated at the local bargaining table which would continue to allow individual boards and ATA locals to best address the circumstances unique to their jurisdictions.

We believe the best way to facilitate the authorization of ASBA as an official Bargaining Agent is for member boards to immediately strike a Working Group to consult with member boards to examine this issue and to prepare a formal proposal for presentation and vote at the Spring General Meeting.

Additional information

The *2013-16 ASBA Strategic Plan* contains the following:

Strategic Priority D:

ASBA provides leadership and support to school boards to lead and implement transformation of public education in Alberta informed by legislation and the vision of Inspiring Education.

Key Result D1:

Leadership and support are provided to school boards in the strategic development and implementation of changes in legislation, regulation, education policy and labour relations.

Strategies:

...

D1.2: Establish the Labour Relations task force with the following among its objectives:

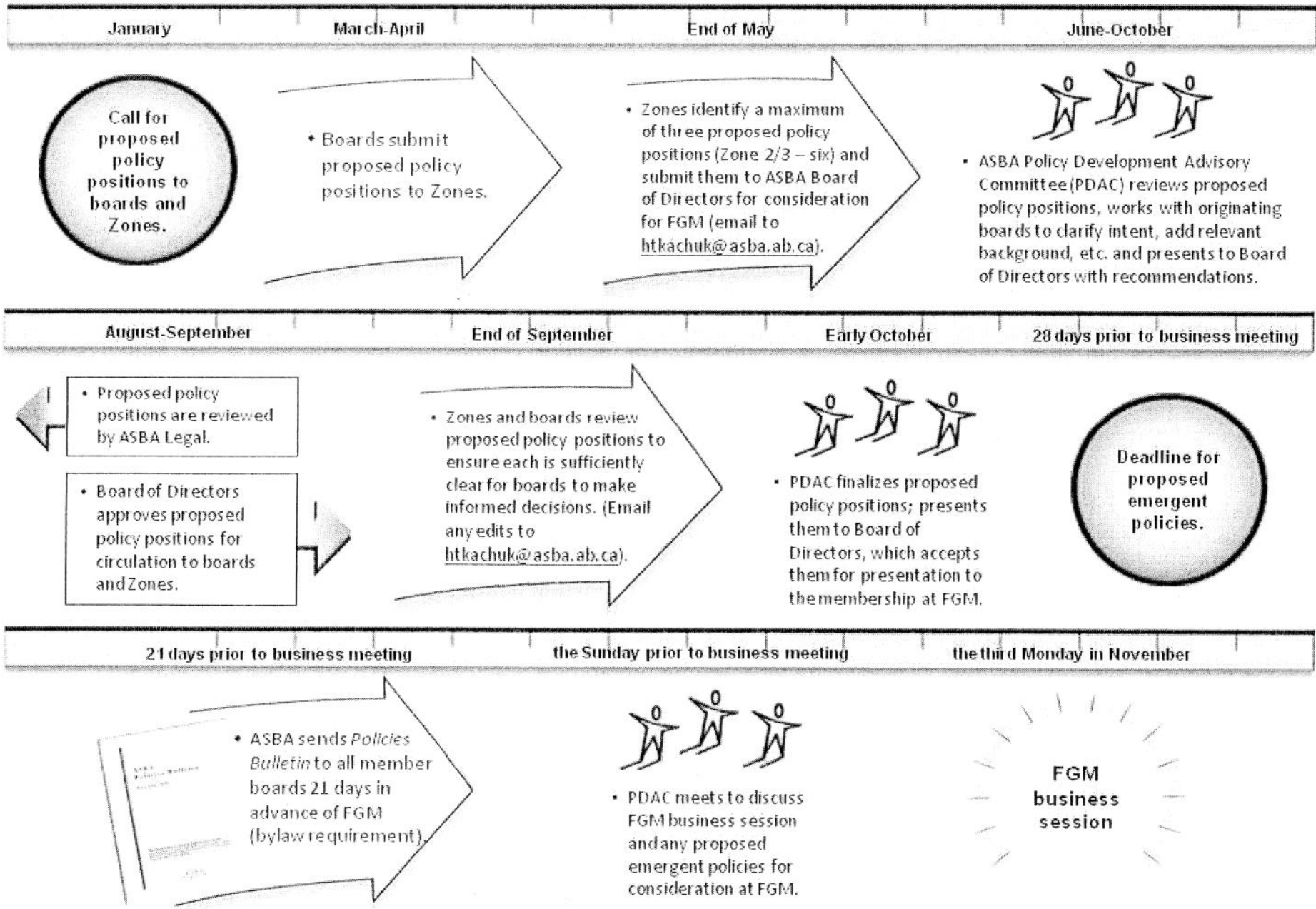
- Actively participate in discussions on the Education Professions and Occupations Act and subsequent regulations and policies.

D1.3: Develop and provide support for school boards and their senior administrators with respect to labour relations.

Given that the ASBA has a rolling three-year strategic plan, when considering the strategic work of the Association for that three-year period, the ASBA Board of Directors has determined that work on strategy D1.3 will begin in 2013/14, and that work on strategy D1.2 will begin in 2014/15.

Sponsor: Black Gold Regional Division No.18

APPENDIX C: ASBA POLICY PROCESS TIMELINE



7-11

report to Board of Trustees

Establishment of Board Procedures Committee

Date	November 5, 2013
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Trustee Trina Hurdman
Purpose	Decision
Governance Policy Reference	Governance Culture GC-5: Board Committees GC-5E: Board Committees

1 | Recommendation

It is recommended:

- THAT the Board of Trustees amends policy GC-5E Board Committees to add a Board Procedures Committee as described in this report; and
- THAT the Board of Trustees approves the Terms of Reference for the Board Procedures Committee as attached.

2 | Issue

The *Board Meeting Procedures* of the Board of Trustees of the Calgary Board of Education outline the expectations and requirements for trustees to interact with each other, the employees of the Board and the public in a way that is supportive of the Board doing its work. The Board has the opportunity to support the smooth functioning of the Board by examining our current *Board Meeting Procedures* to determine if they meet the needs of the Board and are in keeping with the principles of openness and transparency.



3 | Background

Section 68 of the School Act provides that “The board may make rules governing its internal procedure and its meetings.” The *Board Meeting Procedures* are therefore adopted and enacted by the Board of Trustees in order that the duties vested in the Board by the School Act and other legislation can be accomplished in an orderly and efficient manner.

The Board Meeting Procedures was last reviewed and approved by the Board of Trustees on March 6, 2012. In accordance with the expectations of the public, the committee will work to ensure that the *Board Meeting Procedures* are in keeping with best practices, particularly with respect to openness and transparency.

ATTACHMENTS

Attachment I: Terms of Reference

GLOSSARY – Developed by the Board of Trustees

Board: Board of Trustees

Governance Culture: The Board defined its own work and how it will be carried out. These policies clearly state the expectations the Board has for individual and collective behaviour.

Board/Chief Superintendent Relationship: The Board defined in policy how authority is delegated to its only point of connection – the Chief Superintendent – and how the Chief Superintendent’s performance will be evaluated.

Operational Expectations: These policies define both the nonnegotiable expectations and the clear boundaries within which the Chief Superintendent and staff must operate. They articulate the actions and decisions the Board would find either absolutely necessary or totally unacceptable.

Results: These are our statements of outcomes for each student in our district. The Results policies become the Chief Superintendent’s and the organization’s performance targets and form the basis for judging organization and Chief Superintendent performance.



GOVERNANCE CULTURE
GC-5E: Board Committees**Monitoring Method:** Board Self-assessment
Monitoring Frequency: Annually1. **Board Procedures Committee**a. **Purpose/Charge:**

- To review Board of Trustees' *Board Meeting Procedures* in light of best practices and the principles of openness and transparency. Areas to examine would include but not be limited to:
 - Board meeting times
 - Private meeting practices
 - The timing of when agendas/reports are publicly released
- To provide recommendations to the Board of Trustees related to how the *Board Meeting Procedures* can be improved.

b. **Membership:**

Three trustees; the Committee Chair shall be appointed by the Board of Trustees.

c. **Reporting Schedule:**

A full report and recommendations to the Board of Trustees by December 17, 2013. Prior to presentation, the Committee will work with the Corporate Secretary to ensure that the recommendations are in compliance with the *School Act* and Board Policies.

d. **Term:**

This is an ad hoc Committee, with an anticipated expiry date of December 17, 2013. The appointment of the Committee members will expire upon completion of the Committee's final report to the Board of Trustees, which is anticipated to be by December 17, 2013.

e. **Authority Over District Resources:**

None.

Adopted: _____

report to Board of Trustees

Correspondence

Date	November 5, 2013
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Janice R. Barkway Office of the Corporate Secretary
Purpose	Information
Governance Policy Reference	Operational Expectations OE-8: Communication With and Support for the Board

1 | Recommendation

THAT the Board of Trustees receives the following correspondence for information and for the record, in the form as submitted:

- Letter dated October 1, 2013 from Greg Bass, Deputy Minister, Alberta Education, to Chief Superintendent Naomi Johnson, indicating approval of \$144,000 for furniture and equipment for the modular classrooms at Earl Grey School..
- Letter dated October 4, 2013 from Greg Bass, Deputy Minister, Alberta Education, to Chair Cochrane, regarding the CBE's C2 Committee co-chairs' request for an extension of its report submission pertaining to Section C2 of the modified Framework Agreement.

Attachments: Relevant Correspondence



Alberta



Deputy Minister
7th Floor, Commerce Place
10155 - 102 Street
Edmonton, Alberta T5J 4L5
Canada
Telephone 780-427-3659
Fax 780-427-7733

AR82133

October 1, 2013

Ms. Naomi Johnson
Chief Superintendent of Schools
Calgary Board of Education
1221 - 8 Street SW
Calgary, AB T2R 0L4

Dear Ms. Johnson:

I am pleased to advise you of the following approval for the Calgary Board of Education:

- approval of a budget allocation of \$144,000 for Furniture and Equipment associated with the 12 modular classrooms that have been provided to you at Earl Grey School as part of the province's flood relief program.

If you have any questions regarding this approval, please contact Dale Box, Director, Strategic Planning, at dale.box@gov.ab.ca or 780-415-5854 (dial 310-0000 first for toll-free access).

Sincerely,

A handwritten signature in black ink, appearing to read "G. Bass".

Greg Bass
Deputy Minister

cc: Pat Cochrane
Chair, Calgary Board of Education



Education



Deputy Minister
7th Floor, Commerce Place
10155 - 102 Street
Edmonton, Alberta T5J 4L5
Canada
Telephone 780-427-3659
Fax 780-427-7733

AR82214

October 4, 2013

Ms. Pat Cochrane
Chair, Board of Trustees
Calgary Board of Education
Education Centre
1221 - 8 Street SW
Calgary, AB T2R 0L4

Dear Ms. Cochrane:

I am writing in response to a September 25, 2013 letter from your school district's C2 Committee co-chairs requesting an extension for submission of their initial report under Section C2 of the modified Framework Agreement.

I appreciate that your school district is facing challenges as a result of the June 2013 flooding and that your staff have been focusing on recovery efforts. Your request was considered through consultation by government, the Alberta Teachers' Association and the Alberta School Boards Association, and all three parties have agreed that an extension is appropriate. Due to the specific and unique nature of the situation in your district, your request has been approved on a one-time basis. Your initial report is now due no later than January 31, 2014.

I appreciate that you are facing some challenging times, but I am confident you and your administrative team will be able to make the necessary adjustments to get things back to normal soon. I wish you and your staff all the best as you deal with the issues in your district and as you embark on another school year.

Sincerely,

Greg Bass
Deputy Minister

cc: David Anderson, Executive Director, Alberta School Boards Association.
Dr. Gordon Thomas, Executive Secretary, Alberta Teachers' Association
Naomi Johnson, Chief Superintendent of Schools, Calgary Board of Education
Frank Bruseker, President, Alberta Teachers' Association, Local 38
Jennie Everett, Director, Area I, C2 Committee Co-Chair
Matt Christison, Principal, Centennial High School, C2 Committee Co-Chair

report to Board of Trustees

Revision to the Schedule of Regular Board Meetings

Date	November 5, 2013
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Janice R. Barkway Office of the Corporate Secretary
Purpose	Decision
Governance Policy Reference	Governance Culture GC-2: Governing Commitments

1 | Recommendation

- THAT the Board of Trustees approves a revision to the Schedule of Regular Board Meetings, to note that a public meeting will be held on November 26, 2013, commencing at 3:00 p.m. in the Multipurpose Room at 1221 – 8 Street SW, Calgary, and to strike out this date from the schedule of private meetings.

2 | Background

On October 29, 2013, at the Board of Trustees' Organizational Meeting, the Board approved the Schedule of Regular Meetings for November 2013 to October 2014.

It was noted in the report to the Board on October 29, 2013, that "the second public meeting in November has been delayed until November 26, 2013 (the fourth Tuesday) to accommodate trustees' attendance at the Alberta School Boards Association (ASBA) Fall General Meeting. A private meeting has not been scheduled for the month of November." Attachment I to the October 29 report, which was the Schedule of Regular Meetings, November 2013 to October 2014, incorrectly listed November 26, 2013 as a private meeting. The revised Schedule showing November 26, 2013 as a Public meeting is attached for approval.

Attachment I: Schedule of Regular Meetings





**BOARD OF TRUSTEES
REVISED SCHEDULE OF REGULAR MEETINGS
NOVEMBER 2013 TO OCTOBER 2014**
held at the Education Centre, 1221 – 8 Street SW, Calgary, Alberta

PUBLIC AGENDAS 3:00 p.m. to 6:00 p.m. Multipurpose Room	PRIVATE AGENDAS 11:00 a.m. to 2:00 p.m. Room T224
November 5, 2013	
*November 26, 2013	
December 3, 2013	
December 17, 2013	* December 10, 2013
January 7, 2014	
January 21, 2014	January 28, 2014
February 4, 2014	
February 18, 2014	February 25, 2014
March 4, 2014	
March 18, 2014	
April 1, 2014	
April 15, 2014	April 22, 2014
May 6, 2014	
May 20, 2014	May 27, 2014
* June 10, 2014	
June 17, 2014	June 24, 2014
September 2, 2014	
September 16, 2014	September 23, 2014
October 7, 2014	
October 21, 2014	

Note: Organizational Meeting to be held October 21, 2014
(* Exceptions to “Normal” Dates)

report to Board of Trustees

Financial Status of Reserves and Designated Funds at August 31, 2013

Date	November 5, 2013
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Naomi E. Johnson, Chief Superintendent of Schools
Purpose	Decision and Information
Originator	Anil Jain, Acting Superintendent, Finance & Supply Chain Services
Governance Policy Reference	Operational Expectations OE-6: Financial Administration OE-8: Communication With and Support for the Board
Resource Person(s)	Brad Grundy, Director, Corporate Finance Donna Rogers, Manager, Corporate Planning and Reporting

1 | Recommendations

It is recommended:

1. THAT a restricted reserve named 'Changes in Accounting Policy Reserve' be established to isolate the impacts of changes in accounting policy separate from regular operations.
2. THAT a reserve named 'Operating Lease Reserve' be established.
3. THAT an Endowment Fund be established to reflect the endowments held by and restricted for use by EducationMatters when consolidated into the CBE's year-end financial reports.
4. THAT the transfers represented in Attachments I, II, III, IV, V and VI be approved.



2 | Issue

Operational Expectation OE-6: Financial Administration requires that the Chief Superintendent will not transfer monies between reserves or committed operating surplus without Board approval. This report seeks approval for the 2012-13 reserve transfers in accordance with Board direction.

3 | Background

Each spring the Calgary Board of Education prepares its operating and capital budgets for the following fiscal year. Quarterly and annual reports are presented to the Board of Trustees to provide updates on the status of the results of financial activity. These results are compared to the approved Operating and Capital Budgets to meet the monitoring requirements of OE 6: Financial Administration.

When the year-end actual financial results are known, funds are transferred in to or out of reserves in order to fund a deficit or to reserve the use of a surplus. The Board has approved terms and conditions for various operating and capital reserves which include conditions for additions and withdrawals that are subject to Board approval consistent with OE 6: Financial Administration.

Practice at the Calgary Board of Education has permitted unspent budgeted funds pertaining to one-time programs to be carried forward for use in the following year. These are called Designated Funds.

For 2012-13, the CBE began with operating reserves (all types) of \$22.3 million. Of that, \$20.9 million was available to fund 2012-13 operations. Planned usage for 2012-13 was \$12.2 million. Although the CBE will be reporting a deficit for the year ended August 31, 2013, due to a number of factors discussed in this report, operating reserves (all types) actually increased by \$16.7 million. As at August 31, 2013 operating reserves (all types) total \$39.0 million of which \$29.9 million is available to fund operations in future years (Attachment I).

4 | Analysis

The Withdrawal from Reserves Commentary

The 2012-13 Operating Budget, which was approved in May, 2012, planned for \$12.2 million in draws from reserves and unrestricted surplus in order to balance the budget. These amounts were monitored and amended as appropriate in the quarterly monitoring reports based on the best information at the time. The following provides details to support all requests for Operating and Capital Reserve transfers for the year ended August 31, 2013.

Transition to Public Sector Accounting Standards

For the 2012-13 fiscal year and retroactive back to September 1, 2011, the CBE adopted Public Sector Accounting Standards ("PSAS") as required by the Alberta

Treasury Board. As a result of this transition, there are three impacts on Accumulated Surplus.

1. Changes in Accounting Policy Reserve (Attachment II)

This reserve will hold the non-cash accounting impacts of the transition to PSAS in order to separate them from regular operating reserves that are available for use to fund operating activities. In accordance with guidance from Alberta Education, this amount has been isolated so as not to impact operations.

Aug 31, 2011	Transfers in / (out)	Aug 31, 2012
-	(10,164,000)	(10,164,000)

2. Unrealized Investment Gains/Losses Reserve (Attachment II)

Under PSAS, fluctuations in the fair value of investments is reported as Re-measurement Gains/Losses. For internal CBE reporting, these impacts will continue to be transferred to/from the Unrealized Investment Gains/Losses Reserve. This reserve is not available to fund CBE operations.

Aug 31, 2012	Transfers in / (out)	Aug 31, 2013
3,195,178	6,176,053	9,371,231

3. Endowment Fund (Attachment IV)

Under PSAS, it has been determined that the CBE has the ability to exert control over EducationMatters and is required to consolidate its financial results for financial reporting purposes. The Endowment Fund represents principal amounts contributed to EducationMatters for the benefit of third-parties which must be held in perpetuity in accordance with stipulations placed by the contributor. This fund is not available to support CBE operations.

Aug 31, 2012	Transfers in / (out)	Aug 31, 2013
2,233,000	511,000	2,744,000

Transfers will be made retroactively for the comparative year ended August 31, 2012 as well as the current year ended August 31, 2013.

Transportation Fee Stabilization Reserve (Attachment II)

Administration continued reviewing all external fee revenues, grant funding and expenses under the Transportation funding block. The net result at year end was

a favourable difference of \$865,615, which was primarily due to fewer students submitting for Calgary transit rebates than budgeted.

The School Act requires that any surplus resulting from transportation fees must be used to subsidize the cost of transporting students in future years and as such, the entire transportation surplus is transferred into the reserve.

Aug 31, 2012	Transfers in / (out)	Aug 31, 2013
2,815,583	865,615	3,681,198

Operating Lease Reserve (Attachment II)

515 Macleod Trail (the old Education Centre) was sold during the 2011-12 fiscal year for net proceeds of \$15,577,461 and this amount was transferred into a capital reserve, per the School Act. In June 2012, the Board of Trustees approved the recommendation to allocate this amount into a reserve to help mitigate the operating lease cost, subject to ministerial approval. In October 2012, ministerial approval was requested and in December 2012, it was granted.

The Operating Lease Reserve was established to transfer in the \$15,577,461 net proceeds from capital reserves following the noted approvals. \$1,000,000 has been transferred out of this reserve in 2012-13 as approved by the Board of Trustees. Annually \$1,000,000 will be transferred out of this reserve to mitigate the cost of the Education Centre operating lease until the reserve is depleted.

Aug 31, 2012	Transfers in / (out)	Aug 31, 2013
-	14,577,461	14,577,461

Designated Operating Funds (Attachment III)

Operating budgets are prepared on an annual basis and relate to the Calgary Board of Education's fiscal year of September 1 to August 31. Past practice at the Calgary Board of Education has been to permit unspent budgeted funds pertaining to projects initiated in the year that are not yet fully complete to be carried forward for use in the following year. If not approved, these expenditures would need to be funded from 2013-14 resources.

Guidelines are in place to assist in the determination of which requests are considered appropriate to support the carryforward of unspent budgeted funds. A copy of the guidelines is included for information as Attachment VII.

There is a new component to designated funds for this reporting year due to the consolidation of EducationMatters under PSAS. The operating and flow through funds relating to the activities of EducationMatters are restricted for its use only, and the CBE has included its operating surplus as a designated fund.

Unrestricted Operating Surplus (Attachment V)

Based on actual revenue and expenses for the year ended August 31, 2013, Administration is requesting a net draw from Unrestricted Surplus of \$2,810,336.

Aug 31, 2012	Transfers in / (out)	Aug 31, 2013
2,810,336	(2,810,336)	-

Fiscal Stabilization Reserve (Attachment II)

The Fiscal Stabilization Reserve was established at the end of 2006-07 to deal with uncertainties related to future financial impacts to the CBE's Unrestricted Surplus balance (previously referred to as Unrestricted Net Assets), where those could not be determined as part of the budget process. As of August 31, 2012, there was a balance of \$5,000,000 under this reserve. In order to fund the operating deficit incurred in the 2012-13 year after all transfers have been made, a transfer of \$983,173 out of the reserve is required.

Aug 31, 2012	Transfers in / (out)	Aug 31, 2013
5,000,000	(983,173)	4,016,827

Building Reserve (Attachment VI)

Legislation requires that the net proceeds on the disposal of capital assets must be restricted for future capital use. The Building Reserve was established to hold the net proceeds of land and building dispositions.

As noted above, the \$15,577,462 net proceeds from the sale of 515 Macleod Trail was transferred in to a capital reserve in the prior year. Following Board and ministerial approval during 2012-13, the amount is being transferred into the Operating Lease Reserve to mitigate the cost of the Education Centre operating lease.

Aug 31, 2012	Transfers in / (out)	Aug 31, 2013
33,970,477	(15,577,461)	18,393,015

Plant, Operations & Maintenance Asset Replacement Reserve (Attachment VI)

The Plant, Operations & Maintenance Asset Replacement Reserve holds the net proceeds of plant, operations and maintenance assets. The transfer in reflects the net proceeds for the disposition of capital equipment in the year.

Aug 31, 2012	Transfers in / (out)	Aug 31, 2013
608,488	159,045	767,533

Other Capital Reserves (Attachment VI)

Other Capital Reserves the carry forward of unspent budgeted funds from the previous year as well as other specific capital reserves established such as for capital leases, relocations, etc. Similar to Operating Designated funds, unspent budgeted funds pertaining to projects initiated in the year that are not yet fully complete are carried forward for use in the following year.

The same guidelines for both operating and capital are used to determine which requests are considered appropriate for carryforward. See Attachment VII.

Aug 31, 2012	Transfers in / (out)	Aug 31, 2013
17,043,934	(6,703,529)	10,340,405

5 | Financial Impact

The Statement of Revenue and Expense for the Year Ended August 31, 2013

For the year ended August 31, 2013, the Calgary Board of Education's operating surplus is nil, after accounting for the reserve provision requests identified in this report.

The complete Financial Statements with the signed Audit Report will be presented to the Board of Trustees in December 2013 for final adoption and approval. At the time of writing this report, the audit is in progress. Any changes required as a result of audit findings could amend the year end position for the CBE.

The Financial Statements will include disclosure of planned reserve transfers and the reserved designated funds with full disclosure in the 2012-13 year-end Audited Financial Statements and this disclosure will be consistent with previous Board of Trustees motions.

6 | Conclusion

Each of these requests to transfer funds to or from these Reserves has been made in accordance with the Board approved terms and conditions for specific reserve funds where applicable, and in accordance with provincial regulations and guidelines. A summary of all reserves and designated fund activity for the year ended August 31, 2013 is provided in Attachments I and II. These are consistent with OE 6: Financial Administration. In addition, the ending Reserve balances as at August 31, 2013 are sufficient to cover planned reserve usage for the current fiscal year ending August 31, 2014.

This report represents the Financial Status of Operating Reserves and Designated Funds and the Capital Reserves, Designated Capital Funds and Alberta Government Proceeds on Disposal of Capital Assets as at August 31, 2013, with a request for consideration and approval of the Reserve transfers by the Board of Trustees in connection with the 2012-13 Operating and Capital Budgets and associated financial results for the Calgary Board of Education, as required by OE 6: Financial Administration.



NAOMI E. JOHNSON
CHIEF SUPERINTENDENT OF SCHOOLS

ATTACHMENTS

Attachment I:	Statement of Total Operating Reserves and Designated Funds
Attachment II:	Statement of Accumulated Operating Reserves
Attachment III:	Statement of Designated Operating Funds
Attachment III:	Statement of Endowment Funds
Attachment IV:	Statement of Unrestricted Operating Surplus
Attachment V:	Statement of Capital Reserves and Designated Capital Funds
Attachment VI:	Guidelines for carryforward requests

GLOSSARY – Developed by the Board of Trustees

Board: Board of Trustees

Governance Culture: The Board defined its own work and how it will be carried out. These policies clearly state the expectations the Board has for individual and collective behaviour.

Board/Chief Superintendent Relationship: The Board defined in policy how authority is delegated to its only point of connection – the Chief Superintendent – and how the Chief Superintendent's performance will be evaluated.

Operational Expectations: These policies define both the nonnegotiable expectations and the clear boundaries within which the Chief Superintendent and staff must operate. They articulate the actions and decisions the Board would find either absolutely necessary or totally unacceptable.

Results: These are our statements of outcomes for each student in our district. The Results policies become the Chief Superintendent's and the organization's performance targets and form the basis for judging organization and Chief Superintendent performance.

Attachment I - Statement of Total Operating Reserves and Designated Funds as at August 31, 2013

CALGARY BOARD OF EDUCATION 2012-13 STATEMENT OF TOTAL OPERATING RESERVES AND DESIGNATED FUNDS (As at August 31, 2013)
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<u>Description</u>	<u>Reserve Balance Aug 31, 2012 (\$000)</u>	<u>Reserve Balance restatements (\$000)</u>	<u>Reserve Balance Sept 1, 2012 (restated) (\$000)</u>	<u>Budgeted 2012-13 Reserve Transfer ⁽¹⁾ (\$000)</u>	<u>Recommended Actual 2012-13 Reserve Transfers to/(from) (\$000)</u>	<u>Reserve Balance Aug 31, 2013 (\$000)</u>
ACCUMULATED OPERATING RESERVES (Attach II)						
<u>Available for use reserves</u>						
System Transformation	2,000	-	2,000	(1,500)	-	2,000
Utility Expense Stabilization Reserve	5,007	-	5,007	(3,370)	-	5,007
Snow Removal Budget Stabilization	200	-	200	(200)	-	200
Administrative Systems Renewal	2,248	-	2,248	(1,931)	-	2,248
General Instruction	1,000	-	1,000	(1,000)	-	1,000
Fiscal Stabilization Reserve	5,000	-	5,000	(2,000)	(983)	4,017
Operating Lease Reserve ⁽²⁾	-	-	-	-	14,577	14,577
<u>Restricted reserves</u>						
Transportation Fee Stabilization Reserve	2,816	-	2,816	-	866	3,681
Continuing Education Fee Stabilization	1,593	-	1,593	-	-	1,593
Unrealized Investment Gains and Losses	3,195	-	3,195	-	6,176	9,371
Changes in Accounting Policy Reserve	-	(10,164)	(10,164)	-	-	(10,164)
Total Operating Reserves	23,059	(10,164)	12,895	(10,001)	20,636	33,531
DESIGNATED OPERATING FUNDS (Attach III)						
Instructional and Service Unit initiatives	1,514	-	1,514	-	(736)	779
School Decentralized Budgets	1,127	-	1,127	-	(1,008)	118
EducationMatters ⁽³⁾	-	1,700	1,700	-	139	1,839
Total Designated Funds	2,641	1,700	4,341	-	(1,605)	2,736
ENDOWMENT FUND ⁽³⁾ (Attach IV)	-	2,233	2,233	-	511	2,744
UNRESTRICTED OPERATING SURPLUS (Attach V)	2,810	-	2,810	(2,184)	(2,810)	-
TOTAL OPERATING RESERVES AND DESIGNATED FUNDS	28,510	(6,231)	22,279	(12,185)	16,732	39,011

(1) Approved by the Board of Trustees on May 29, 2012

(2) Transfer of \$15.6 million residual proceeds from sale of 515 McLeod Trail from Capital to Operating Reserves, per Ministerial approval. Less \$1.0 M transferred out to support annual lease payment.

(3) Both Reserves were the results of consolidating EducationMatters into the CBE's financial statements upon transition to new accounting standards.

(4) The Operating Reserves that are restricted and not available to fund regular CBE operations are the Transportation Fee Stabilization Reserve, Continuing Education Fee Stabilization, Unrealized Investment Gains and Losses, Changes in Accounting Policy Reserve, EducationMatters Designated Fund and the Endowment Fund.



Attachment II - Statement of Accumulated Operating Reserves as at August 31, 2013

**CALGARY BOARD OF EDUCATION
2012-13 STATEMENT OF ACCUMULATED OPERATING RESERVES
(As at August 31, 2013)**

<u>Description</u>	<u>Reserve Balance Sept 1, 2012 (restated) (\$000)</u>	<u>2012-13 Budgeted (use of) Reserves ⁽¹⁾ (\$000)</u>	<u>Recommended Actual 2012-13 Reserve Transfers to/(from) (\$000)</u>	<u>Reserve Balance Aug 31, 2013 (\$000)</u>
ACCUMULATED OPERATING RESERVES				
<u>Available for use reserves</u>				
System Transformation	2,000	(1,500)	-	2,000
Utility Expense Stabilization Reserve	5,007	(3,370)	-	5,007
Snow Removal Budget Stabilization	200	(200)	-	200
Administrative Systems Renewal	2,248	(1,931)	-	2,248
General Instruction	1,000	(1,000)	-	1,000
Fiscal Stabilization Reserve	5,000	(2,000)	(983)	4,017
Operating Lease Reserve ⁽²⁾	-	-	14,577	14,577
<u>Restricted reserves</u>				
Transportation Fee Stabilization Reserve	2,816	-	866	3,681
Continuing Education Fee Stabilization	1,593	-	-	1,593
Unrealized Investment Gains and Losses	3,195	-	6,176	9,371
Changes in Accounting Policy Reserve	(10,164)	-	-	(10,164)
Total Operating Reserves	12,895	(10,001)	20,636	33,531

(1) Approved by the Board of Trustees on May 29, 2012

(2) Transfer of \$15.6 million residual proceeds from sale of 515 McLeod Trail from Capital to Operating Reserves, per Ministerial approval. Less \$1.0 M transferred out to support annual lease payment.

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Attachment III - Statement of Designated Operating Funds as at August 31, 2013

**CALGARY BOARD OF EDUCATION
2012-13 STATEMENT OF DESIGNATED OPERATING FUNDS
(As at August 31, 2013)**

<u>Description</u>	Reserve Balance Sept 1, 2012 (restated) (\$000)	2012-13 Budgeted (use of) Reserves ⁽¹⁾ (\$000)	Recommended Actual 2012-13 Reserve Transfers to/(from) (\$000)	Reserve Balance Aug 31, 2013 (\$000)
DESIGNATED OPERATING FUNDS				
Instructional and Service Unit initiatives	1,514	-	(736)	779
School Decentralized Budgets	1,127	-	(1,008)	118
EducationMatters ⁽²⁾	1,700	-	139	1,839
Total Designated Funds	4,341	-	(1,605)	2,736

(1) Approved by the Board of Trustees on May 29, 2012

(2) Reserve is the result of consolidating EducationMatters into the CBE's financial statements upon transition to new accounting standards.

9-10

Attachment IV - Statement of Endowment Funds as at August 31, 2013

CALGARY BOARD OF EDUCATION 2012-13 STATEMENT OF ENDOWMENT FUNDS (As at August 31, 2013)
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<u>Description</u>	Reserve Balance Sept 1, 2012 (restated) (\$000)	2012-13 Budgeted (use of) Reserves ⁽¹⁾ (\$000)	Recommended Actual 2012-13 Reserve Transfers to/(from) (\$000)	Reserve Balance Aug 31, 2013 (\$000)
ENDOWMENT FUND - EducationMatters ⁽²⁾	2,233	-	511	2,744

(1) Approved by the Board of Trustees on May 29, 2012

(2) Reserve is the result of consolidating EducationMatters into the CBE's financial statements upon transition to new accounting standards.

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Attachment V - Statement of Unrestricted Operating Surplus as at August 31, 2013

CALGARY BOARD OF EDUCATION 2012-13 STATEMENT OF UNRESTRICTED OPERATING SURPLUS (As at August 31, 2013)				
<u>Description</u>	Reserve Balance Sept 1, 2012 (restated) (\$000)	2012-13 Budgeted (use of) Reserves ⁽¹⁾ (\$000)	Recommended Actual 2012-13 Reserve Transfers to/(from) (\$000)	Reserve Balance Aug 31, 2013 (\$000)
UNRESTRICTED OPERATING SURPLUS	2,810	(2,184)	(2,810)	-

(1) Approved by the Board of Trustees on May 29, 2012

9-12

Attachment VI - Statement of Capital Reserves and Designated Capital Funds at August 31, 2013

**CALGARY BOARD OF EDUCATION
CAPITAL RESERVES AND DESIGNATED CAPITAL FUNDS
(As at August 31, 2013)**

<u>Description</u>	<u>Reserve Balance Sept 1, 2012 (\$000)</u>	<u>Budgeted 2012-13 Reserve Transfer ⁽¹⁾ (\$000)</u>	<u>Recommended Actual 2012-13 Reserve Transfers to/(from) (\$000)</u>	<u>Reserve Balance Aug 31, 2013 (\$000)</u>
CAPITAL RESERVES				
Building Reserve ²	33,970	-	(15,577)	18,393
Plant, Operations & Maintenance Asset Replacement	609	-	159	768
Other Capital Reserves ³	17,044	-	(6,704)	10,340
Total Capital Reserves	<u>51,623</u>	-	<u>(22,122)</u>	<u>29,501</u>

(1) Approved by the Board of Trustees on May 29, 2012

(2) Transfer of \$15.6 million residual proceeds from sale of 515 McLeod Trail from Capital to Operating Reserves, per Ministerial approval.

(3) Included in Other Capital Reserves is Designated Capital Funds - capital funds carried forward for capital projects, which were in progress at fiscal year end.

Service Unit Requests	3,268
Facility Related Requests	<u>1,402</u>
Total capital carry forward request from 2012-13	<u>4,670</u>

9-13

Attachment VII: GUIDELINES FOR CARRYFORWARD REQUEST

Departments & Schools

1. Requests will be considered for:
 - a) Identifiable projects for which funds were specifically allocated by the Board or Superintendents' Team and which have not been completed by August 31, 2013.
 - b) Responsibility centers of the CBE that generate their own revenue, are mandated as cost recovery units, and are not subsidized by allocations of CBE funds.
2. Specifically excluded are projects or programs for which external funds have been received prior to August 31, and for which the CBE is contractually bound to spend for the purpose designated. Any unearned revenues associated with these projects or programs should be identified and notice made to Corporate Revenue.
3. Also specifically excluded are requests to carryforward unspent operating funds representing favourable variances from approved budgets in schools or service units unless such funds relate to specific identifiable and approved projects or initiatives not completed during the fiscal year.
4. Revenue sources and associated costs must be clearly identifiable.

