

♫ Please join us on the link for a pre-meeting performance by the Haultain Memorial School Choir at 11:40 a.m.

public agenda

Regular Board Meeting

April 5, 2016
12:00 p.m.

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

R-1: Mission |

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
12:00 p.m.	1 Call to Order, National Anthem and Welcome			
	2 Consideration/Approval of Agenda		GC-2	
	3 Awards and Recognitions			
10 mins	3.1 Lighthouse Award	J. Everett	GC-3	
	4 Public Comment [PDF]		GC-3.2	
Max 20 mins	Requirements as outlined in Board Meeting Procedures			
	5 Results Focus			
30 mins	5.1 Results 4: Personal Development – Annual Monitoring	D. Stevenson		Page 5-1
	6 Operational Expectations			
20 mins	6.1 OE-9: Communicating With the Public – Annual Monitoring	D. Stevenson		Page 6-1
	7 Matters Reserved for Board Action			
10 mins	7.1 Trustee Remuneration Committee (<i>THAT the Board approves amendments to the Committee's Terms of Reference, as submitted.</i>)	Board T. Hurdman	GC-3 GC-2E, 5E	Page 7-1



Time	Topic	Who	Policy Ref	Attachment
	8 Consent Agenda	Board	GC-2.6	
	8.1 Items Provided for Board Information		OE-8	
	8.1.1 Correspondence		OE-8	Page 8-20
	8.1.2 Results 5: Character – Student Information		OE-8	Page 8-1
	8.1.3 EducationMatters Financial Statements as at December 31, 2015		GC-3	Page 8-6
	8.1.4 Second Quarter Budget Variance Report for the 2015-16 Budget		OE-5, 6	Page 8-23
	8.1.5 OE-5: Financial Planning – Reasonable Interpretation		B/CSR-5, OE-8	Page 8-32
3:00 p.m.	9 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.

results
monitoring
report

Results 4: Personal Development

Monitoring report for the
school year 2014-2015

Report date:
April 5, 2016

CHIEF SUPERINTENDENT CERTIFICATION

With respect to Results 4: Personal Development, the Chief Superintendent certifies that the following information is accurate and complete, and that the organization is:

- Making reasonable progress toward achieving the desired results
- Making reasonable progress with exception
- Not making reasonable progress

Signed: D. Stevenson
David Stevenson, Chief Superintendent

Date: Mar. 9/16

BOARD OF TRUSTEES ACTION

With respect to Results 4: Personal Development, the Board of Trustees:

- Finds the organization to be making reasonable progress
- Finds the organization to be making reasonable progress with exception
- Finds the organization not to be making reasonable progress

Summary statement/motion of the Board of Trustees:

Signed: _____
Chair, Board of Trustees

Date: _____

Results 4: Personal Development

Results 4: Each student will identify and actively develop individual gifts, talents and interests.

Introduction |

Results 4: Personal Development establishes the Board of Trustees' values and expectations for the Calgary Board of Education's work in relation to recognizing and strengthening the diverse abilities and capacities of individual learners.

The Chief Superintendent's reasonable interpretation for Results 4: Personal Development was approved on March 19, 2013 with modifications to indicators involving kindergarten data approved on January 20, 2015. The Board of Trustees last monitored Results 4: Personal Development on April 7, 2015.

The report presented today represents organizational data available since the last monitoring report, primarily representing the 2014-2015 school year¹. This report provides the Board of Trustees with several types of information.

1. It provides the most recent data for the indicators of the Chief Superintendent's Reasonable Interpretation as approved by the Board of Trustees. This information is presented as part of trend data where possible and in relation to organizational targets previously approved by the Board of Trustees.
2. It identifies organizational performance targets for 2015-2016.

Performance targets are based on a number of factors, including the extent of data available, the emerging trends and level of stability within that data, and the level of results already attained. Performance targets are set individually for each indicator with a view to progress in student success within the Results policy as a whole.

3. In addition to the system monitoring data an attachment to this report offers examples of ways in which individual students have developed their

¹ Alberta Education provides information on the Annual Return Rate one year behind other data sets. For this measure the most current information represents the 2013-2014 school year.

individual gifts, talents and interests. These examples are provided in the students' own words.

Monitoring Information |

Executive Summary |

Monitoring information within this report informs the Board of Trustees of the success of Calgary Board of Education students in identifying and developing their individual gifts, talents and interests in and through their learning program.

Data from the 2014-2015 school year continues to show strong levels of performance within the Calgary Board of Education across the sub-sections of Results 4. A number of results are being sustained above 90% and increased results are noted in all three indicators targeted for improvement in 2014-2015.

Continued attention will be given to building capacity in the areas of students being comfortable and successful with learning tasks for which there is no single right answer and in bringing their voice and initiative to learning experiences and tasks.

Reasonable progress in the area of Personal Development is represented by the accomplishment of most of the thirteen targets established for 2015 including the three areas previously identified as needing improvement.

The following summary of the sub-sections of Results 4: Personal Development provides an overview of the results for each indicator. For each specific target for 2014-2015, it is noted if the target is met or not met. More specific information for each section of the Results policy and each indicator are included within the section of this report labeled "Evidence of Reasonable Progress" (see pages 4-21).

- 4.1 Students will demonstrate resilience and perseverance to overcome failure and adapt to change.
 - Indicator 1: Target met
 - Indicator 2: Target met
 - Indicator 3: Target not met

- 4.2 Students will take initiative, set goals, self-evaluate and strive to continuously improve.
 - Indicator 1: Target met
 - Indicator 2: Target met
 - Indicator 3: Target met
 - Indicator 4: Target not met

- 4.3 Students will have the confidence to embrace ambiguity and complexity.
 - Indicator 1: Target met
 - Indicator 2: Target met

- 4.4 Students will take risks appropriately.
 - Indicator 1: Target not met

- 4.5 Students will make lifestyle choices based upon healthy attitudes and actions, and be able to assume responsibility for personal well-being.
 - Indicator 1: Target met
 - Indicator 2: Target met
 - Indicator 3: Target not met

- 4.5 Students will be technologically fluent, able to use digital tools critically, ethically and safely.
 - There are no Board-approved indicators for this section of Results

Evidence of Reasonable Progress |

Students will:

4.1 Demonstrate resilience and perseverance to overcome failure and adapt to change.

Board-approved Interpretation |

The Chief Superintendent interprets the Board of Trustees' values in this statement to mean that students respond to difficult circumstances and experiences in ways that continue the learning process.

The Chief Superintendent interprets *resilience and perseverance* to mean that students remain engaged in or return to their learning when faced with difficult or unfamiliar situations.

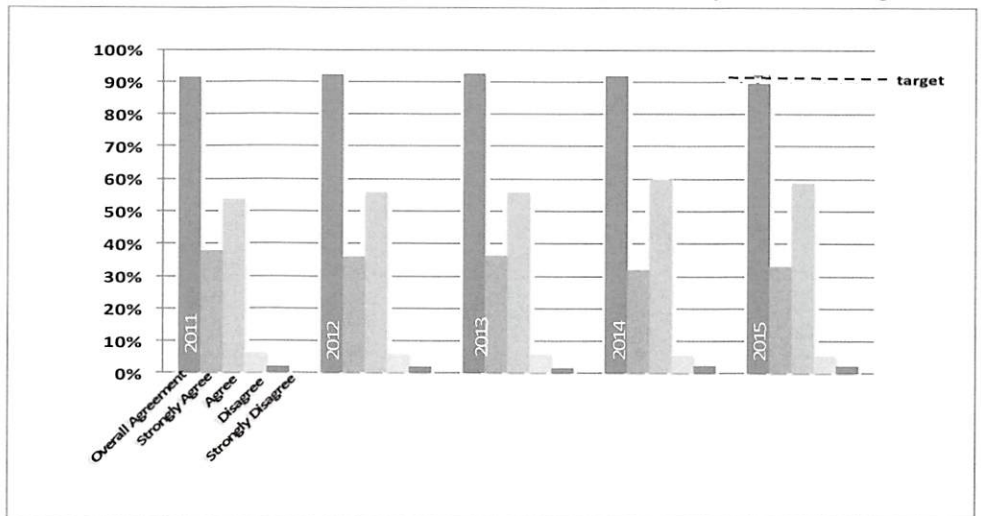
The Chief Superintendent interprets *overcome failure and adapt to change* to mean that students respond in new or renewed ways to new circumstances and setbacks in learning.

Board-approved Indicators and 2014-2015 results |

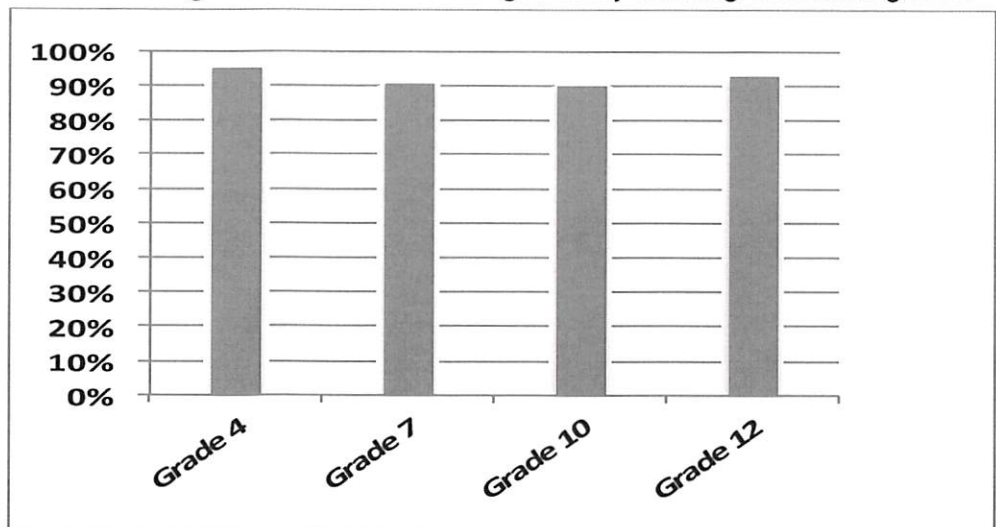
1. Percentage of students who report they work through setbacks and challenges in their learning; as measured by student surveys.

I work through setbacks and challenges in my learning					
Student Survey	2011	2012	2013	2014	2015
Strongly Agree	37.9%	36.1%	36.6%	32.1%	33.3%
Agree	53.6%	56.0%	55.8%	59.8%	58.8%
Disagree	6.5%	5.9%	5.9%	5.8%	5.6%
Strongly Disagree	2.0%	1.9%	1.5%	2.3%	2.2%
Overall Agreement	91.5%	92.1%	92.4%	91.9%	92.1%

I work through setbacks and challenges in my learning: combined grades



I work through setbacks and challenges in my learning: individual grades



Target for 2015: Results at or above 92%

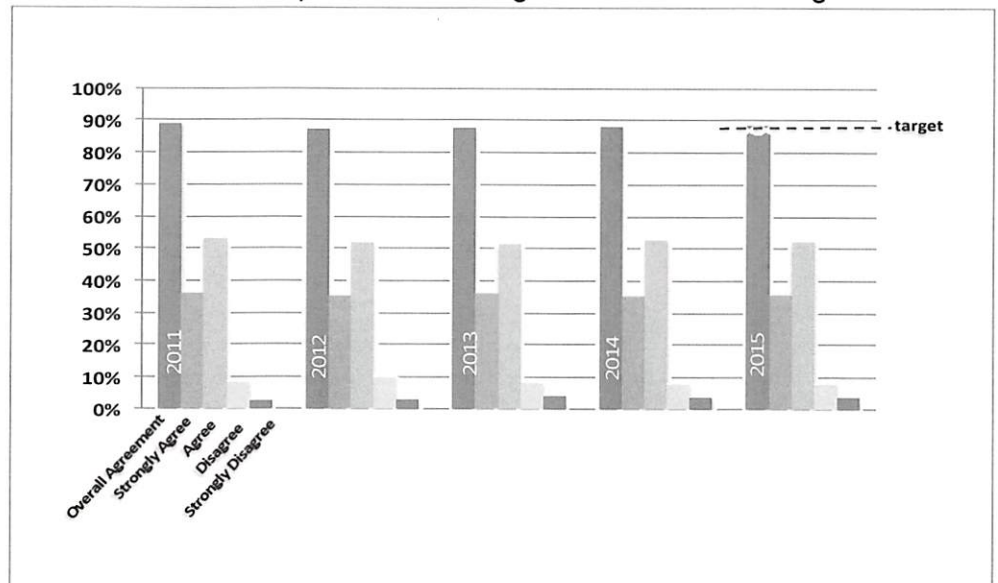
This target was met.

Target for 2016: Continued results at or above 92%

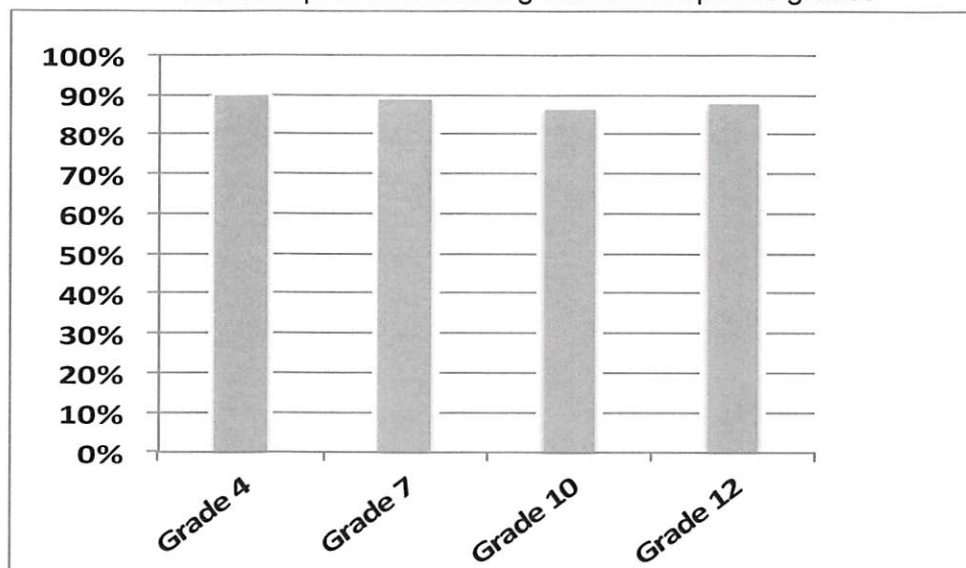
- Percentage of students who report they can adapt to new learning situations; as measured by student surveys.

I can adapt to new learning situations					
Student Survey	2011	2012	2013	2014	2015
Strongly Agree	36.1%	35.3%	36.3%	35.4%	35.9%
Agree	52.9%	51.7%	51.2%	52.7%	52.4%
Disagree	8.5%	10.2%	8.2%	8.1%	8.0%
Strongly Disagree	2.5%	2.8%	4.2%	3.8%	3.7%
Overall Agreement	89.0%	87.0%	87.5%	88.1%	88.3%

I can adapt to new learning situations: combined grades



I can adapt to new learning situations: specific grades



Target for 2015: Continued results at or above 88%

This target was met.

Target for 2016: 89%

3. Percentage of CBE students who return to school after dropping out; as reported by Alberta Education

Alberta Education explains the calculation of the Annual Return Rate in this way²:

“An initial Cohort of students age 14 to 18 is established for a given school year. The Dropout Rate is then calculated by determining the number of students from the Cohort who are not found to be in the learning system³ in the subsequent school year. Finally, the Returning Rate is calculated by tracking how many of the students who were not in the learning system in the second consecutive year are found to have returned to the learning system in the third year.

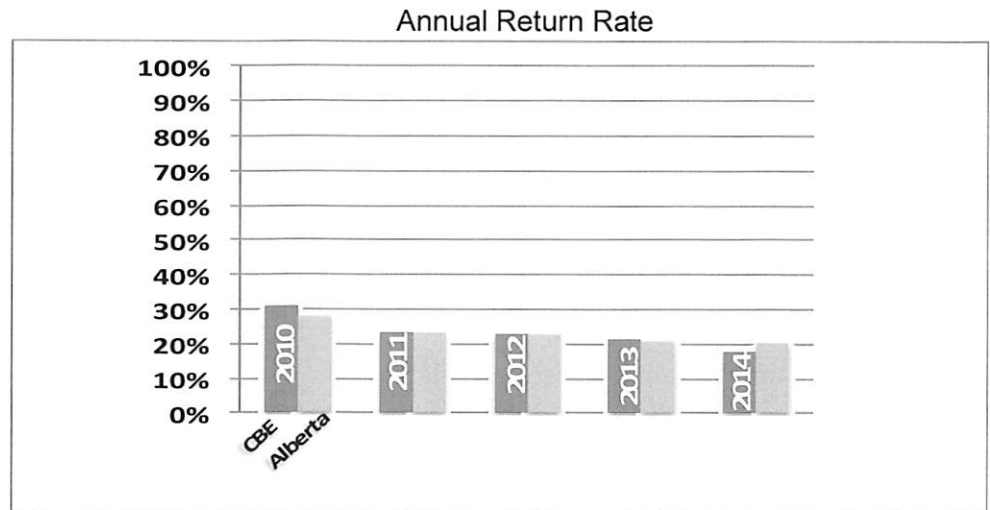
² Alberta Education. (March, 2010). Annual dropout and returning rates: methodology for rate calculation. Retrieved from <https://education.alberta.ca/media/159653/annual-drop-out-and-returning-rates-methodology-for-rate-calculation.pdf>

³ The “learning system” refers to Alberta as a whole. A student is considered to be participating in the Alberta learning system if they meet at least one of the following criteria in the subsequent school year:

- a. the student has a registration in the K-12 system
- b. the student has taken a high school level course;
- c. the student has received a diploma;
- d. the student has attended a post-secondary institution;
- e. the student has registered in an apprenticeship program;
- f. the student has attained Academic Standing (passed five grade 12 courses that include one Language Arts diploma exam course and three other diploma exam courses by the end of the subsequent school year.)

As an example, a student initially included in the age specific Cohort for the 2001/2002 school year who was not found to be participating in the learning system in the 2002/2003 school year is considered to have dropped out. The same student would be included in the Returning Rate if they were found to be participating in the learning system in 2003/2004 (pg.2).”

Annual Return Rate					
	2010	2011	2012	2013	2014
CBE	31.1%	23.7%	23.1%	21.3%	18.1%
Alberta	27.9%	23.4%	23.0%	21.1%	20.3%



The overall goal for the Calgary Board of Education on measures with provincial comparisons is to be at or above provincial rates of success.

In 2014 this target was not met. The overall goal to be at or above provincial rates of success remains in place.

4.2 Take initiative, set goals, self-evaluate and strive to continuously improve.

Board-approved Interpretation |

The Chief Superintendent interprets the Board of Trustees’ values in this statement to mean that students will be actively involved in the design and assessment of their learning.

The Chief Superintendent interprets *take initiative* to mean that students raise questions, explore ideas and identify possible actions within their learning programs.

The Chief Superintendent interprets *set goals* to mean that students identify new accomplishments they would like to pursue and achieve.

The Chief Superintendent interprets *self-evaluate* to mean that students examine evidence of their learning to understand what they have accomplished and what learning is required next.

The Chief Superintendent interprets *strive to continuously improve* to mean that students modify and refine their learning strategies based on experience and feedback.

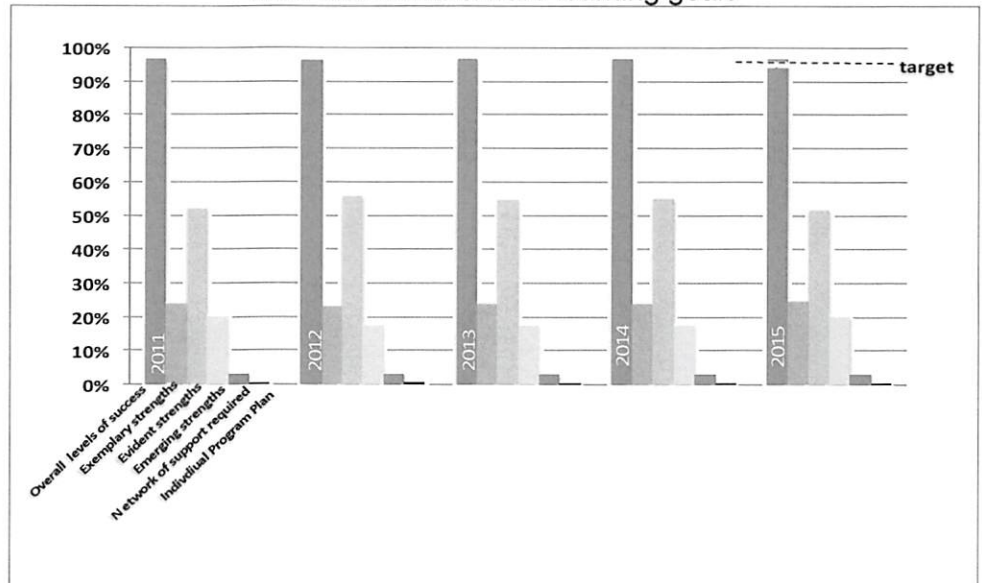
Board-approved Indicators and 2014-2015 results |

1. Percentage of students in kindergarten to grade 9 reported to set and work toward learning goals; as measured by student report cards⁴.

Sets and works toward learning goals					
	2011	2012	2013	2014	2015
Exemplary strengths	24.0%	23.1%	24.1%	24.2%	24.8%
Evident strengths	52.2%	55.7%	54.8%	54.9%	51.7%
Emerging strengths	20.3%	17.5%	17.7%	17.7%	20.3%
Network of support required	3.0%	3.0%	3.0%	2.9%	3.0%
Individual Program Plan	0.5%	0.7%	0.4%	0.3%	0.3%
Overall levels of success	96.5%	96.3%	96.6%	96.8%	96.8%

⁴ Indicators for this report card measure are: generates goals based on self-assessment, learning criteria, and personal interests; plans a strategic approach to meeting goals, solving problems and performing tasks; modifies and improves learning strategies based on experience and feedback; and explores ideas and initiates processes for learning.

Sets and works toward learning goals



Target for 2015: Continued results at or above 96%

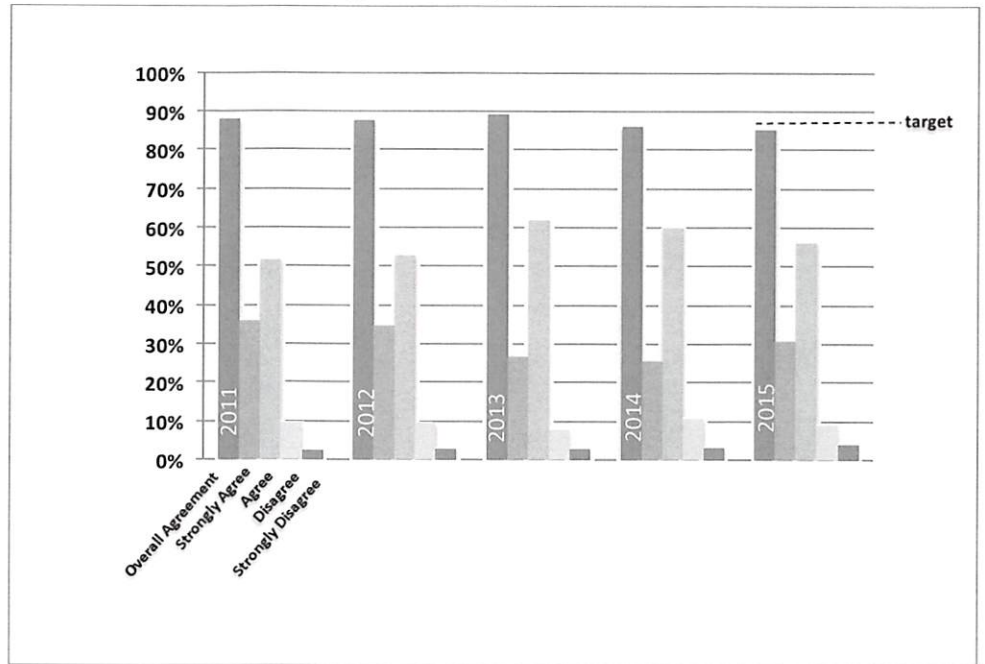
This target was met.

Target for 2016: Continued results at or above 96%

- Percentage of grade 12 students who report they are able to set goals for themselves and to work towards them; as measured by student surveys.

I am able to set goals for myself and work toward them					
Student Survey	2011	2012	2013	2014	2015
Strongly Agree	36.1%	34.7%	27.0%	25.9%	30.7%
Agree	51.9%	53.0%	62.2%	60.1%	56.2%
Disagree	9.6%	9.4%	8.0%	10.7%	9.1%
Strongly Disagree	2.4%	2.9%	2.8%	3.3%	4.0%
Overall Agreement	88.0%	87.7%	89.2%	86.0%	86.9%

I am able to set goals for myself and work toward them



Target for 2015: 87%.

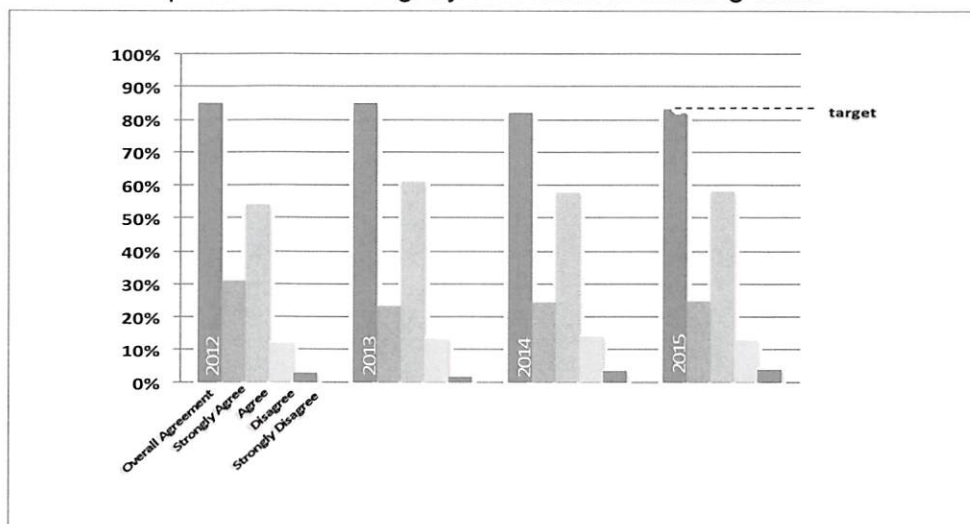
The current result is within one-tenth of a percentage point of the target. This target was essentially met and shows improvement from the previous year.

Target for 2016: 88%

- Percentage of grade 12 students who report they raise questions and bring their own ideas to learning tasks; as measured by student surveys.

I raise questions and bring my own ideas to learning tasks				
Student Survey	2012	2013	2014	2015
Strongly Agree	30.9%	23.5%	24.3%	24.9%
Agree	54.2%	61.3%	57.8%	58.1%
Disagree	12.0%	13.5%	14.2%	12.9%
Strongly Disagree	2.9%	1.6%	3.6%	4.0%
Overall Agreement	85.1%	84.8%	82.1%	83.0%

I raise questions and bring my own ideas to learning tasks



Target for 2015: 83%

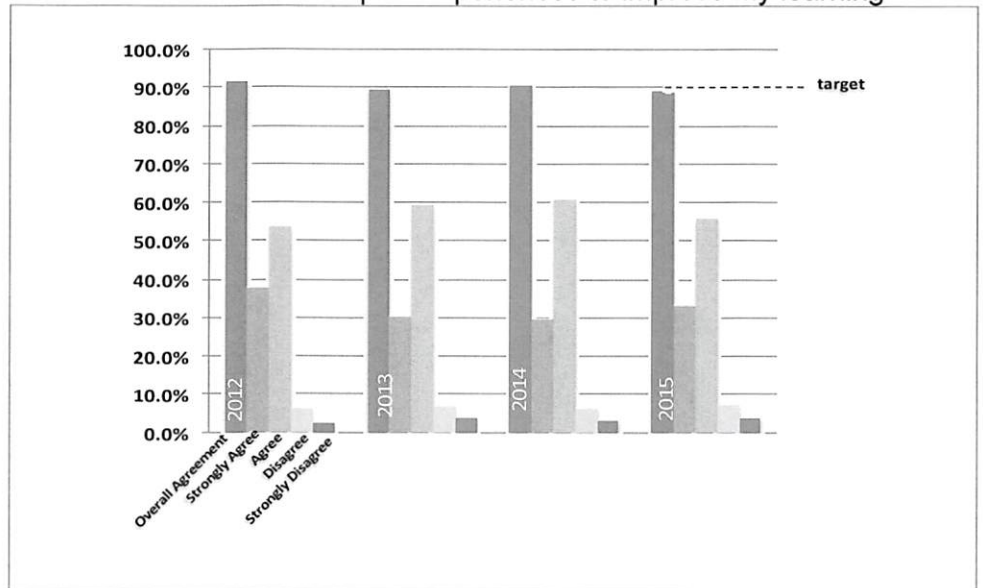
This target was met.

Target for 2016: 84%.

- Percentage of grade 12 students who report they use feedback and past experiences to improve their learning; as measured by student surveys.

I use feedback and past experiences to improve my learning				
Student Survey	2012	2013	2014	2015
Strongly Agree	37.9%	30.3%	29.7%	33.3%
Agree	53.6%	59.2%	60.7%	55.7%
Disagree	6.1%	6.8%	6.3%	7.2%
Strongly Disagree	2.4%	3.7%	3.2%	3.8%
Overall Agreement	91.5%	89.5%	90.4%	89.0%

I use feedback and past experiences to improve my learning



Target for 2015: 90% or above.

This target was not met.

Target for 2016: 90%

4.3 Have the confidence to embrace ambiguity and complexity.

Board-approved Interpretation |

The Chief Superintendent interprets the Board of Trustees' values in this statement to mean that students will be open to and positive about engaging in learning that exceeds simple and predictable tasks, ideas and experiences.

The Chief Superintendent interprets *confidence* to mean that students approach learning with positive expectations.

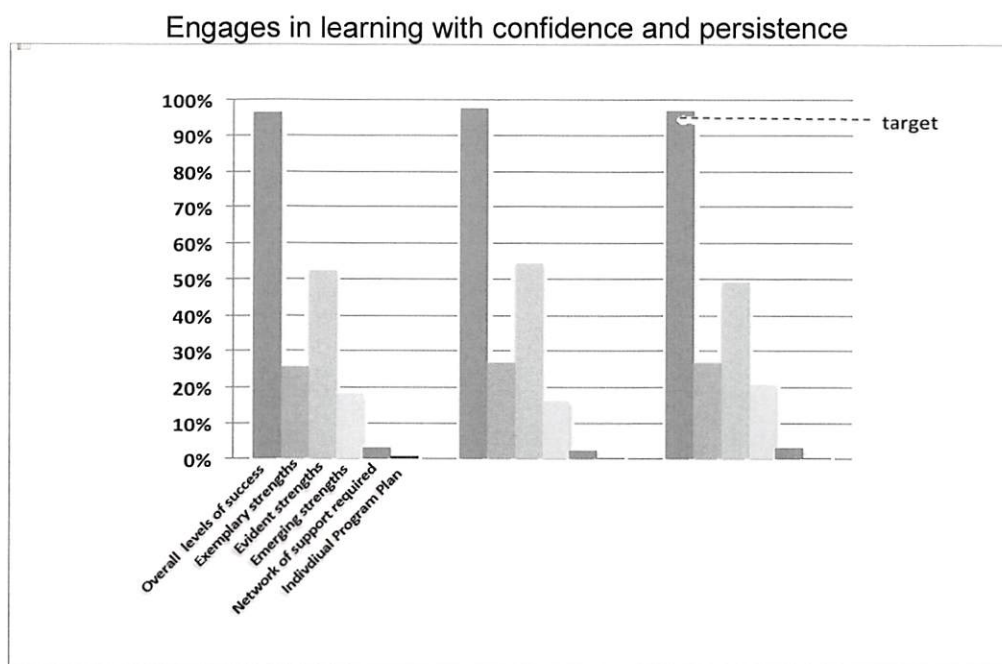
The Chief Superintendent interprets *ambiguity* to mean learning that has an element of uncertainty or that can be understood in more than one way.

The Chief Superintendent interprets *complexity* to mean learning that involves a number of interconnected parts.

Board-approved Indicators and 2014-2015 results |

1. Percentage of students in kindergarten to grade 9 reported to engage in learning with confidence and persistence; as measured by student report cards.⁵

Engages in learning with confidence and persistence			
	2013	2014	2015
Exemplary strengths	25.8%	26.8%	26.8%
Evident strengths	52.3%	54.5%	49.0%
Emerging strengths	18.3%	16.2%	20.8%
Network of support required	3.2%	2.3%	3.1%
Individual Program Plan	0.5%	0.2%	0.3%
Overall levels of success	96.4%	97.5%	96.6%



Target for 2015: Continued results at or above 95%

This target was met.

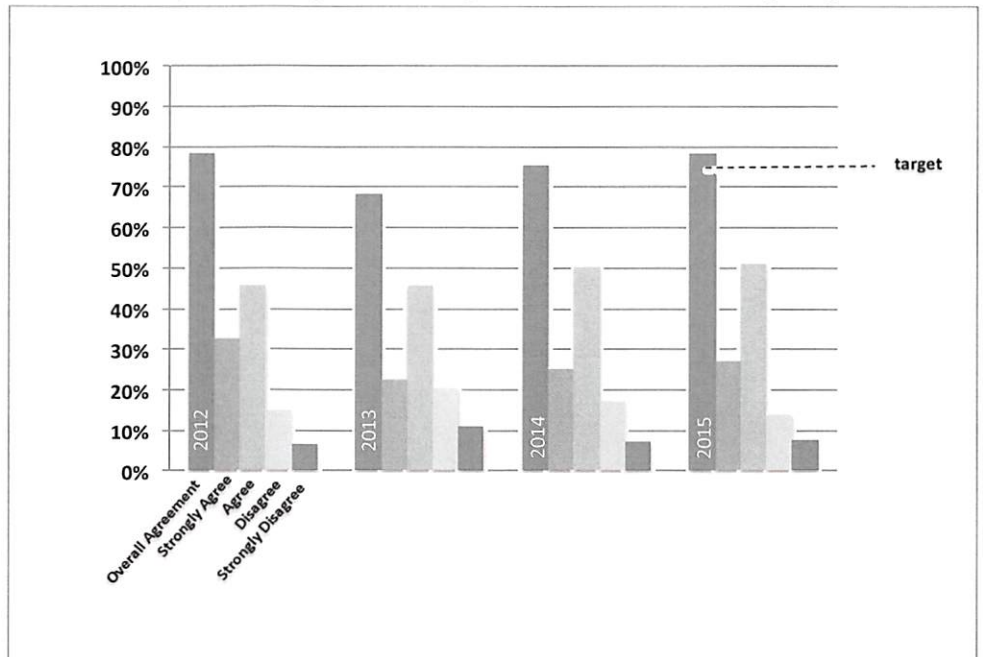
Target for 2016: Results at or above 96%

⁵ Indicators for this report card measure are: approaches new learning situations with positive expectations; demonstrates interest in and curiosity about ideas, objects, events and resources; demonstrates a range of approaches for developing and representing understanding; and adjusts, adapts and persists with challenges in the learning process – ambiguous ideas, complex tasks and problems requiring multiple attempts to reach success.

2. Percentage of grade 12 students who report they are comfortable learning about things that don't have a single right answer; as measured by student surveys.

I am comfortable learning about things that don't have a single right answer				
Student Survey	2012	2013	2014	2015
Strongly Agree	32.6%	22.7%	25.2%	27.2%
Agree	45.9%	45.7%	50.4%	51.1%
Disagree	15.0%	20.6%	17.2%	14.1%
Strongly Disagree	6.5%	10.9%	7.2%	7.6%
Overall Agreement	78.5%	68.4%	75.6%	78.3%

I am comfortable learning about things that don't have a single right answer



Target for 2015: 76%

This target was met.

Target for 2016: 79%

4.4 Take risks appropriately.

Board-approved Interpretation |

The Chief Superintendent interprets the Board of Trustees' values in this statement to mean that students will intentionally and thoughtfully strive beyond what is easy and comfortable in their learning.

The Chief Superintendent interprets *take risks* to mean that students act without assurance of success in order to fulfill a learning goal.

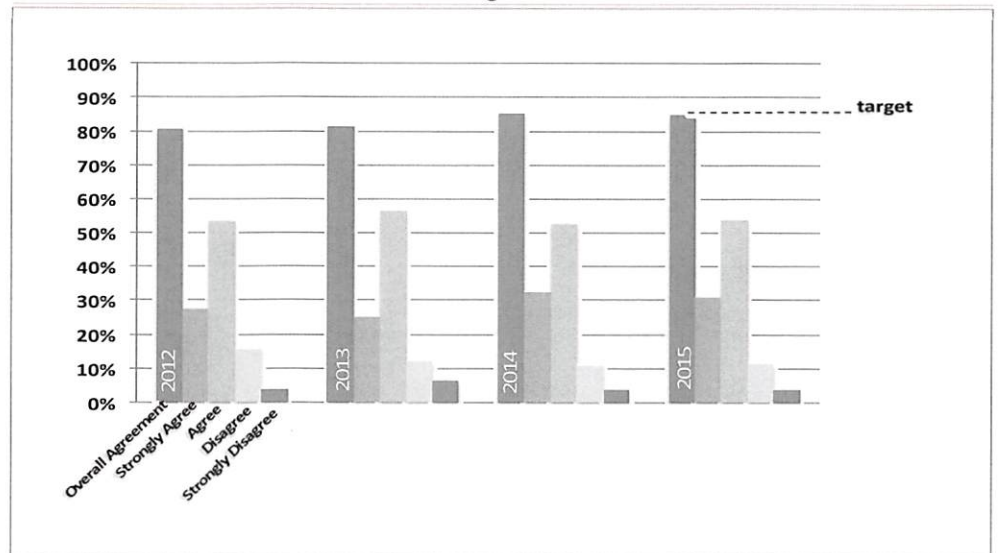
The Chief Superintendent interprets *appropriately* to mean in alignment with the expectations and indicators of the Board of Trustees' Results policies for Citizenship and Character.

Board-approved Indicators and 2014-2015 results |

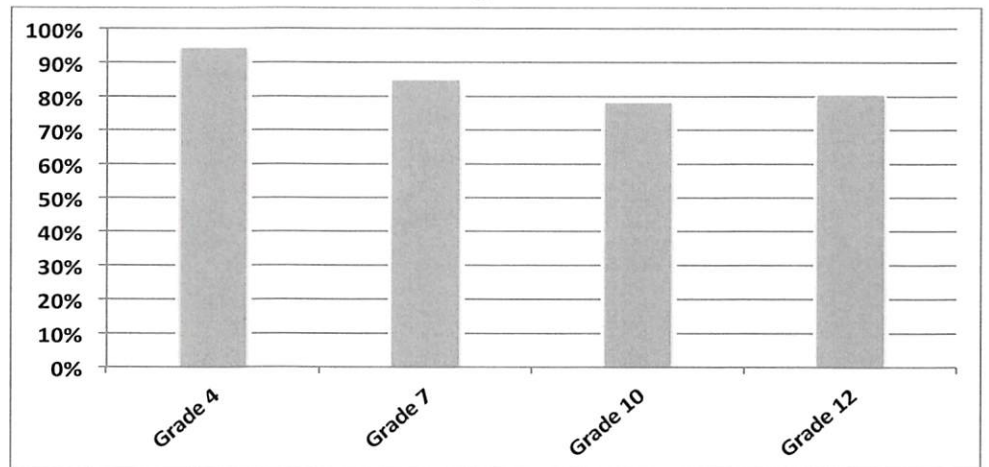
1. Percentage of students who report they try new things in their learning even when they are not guaranteed success; as measured by student surveys.

I try new things in my learning even when I am not guaranteed success				
Student Survey	2012	2013	2014	2015
Strongly Agree	27.3%	25.0%	32.4%	31.0%
Agree	53.4%	56.4%	52.9%	53.7%
Disagree	15.7%	12.1%	11.0%	11.4%
Strongly Disagree	3.6%	6.4%	3.7%	3.9%
Overall Agreement	80.7%	81.4%	85.3%	84.7%

I try new things in my learning even when I am not guaranteed success:
combined grades



I try new things in my learning even when I am not guaranteed success:
individual grades



Target for 2015: Continued results at or above 85%

This target was not met; improvement still noted from 2012 and 2013 results.

Target for 2016: 85% or above

4.5 Make lifestyle choices based upon healthy attitudes and actions, and be able to assume responsibility for personal well-being.

Board-approved Interpretation |

The Chief Superintendent interprets the Board of Trustees' values in this statement to mean that students will make well-informed decisions on behalf of their physical, social, and emotional health and become increasingly independent in doing so.

The Chief Superintendent interprets *lifestyle choices* to mean decisions that promote overall well-being for the present and future.

The Chief Superintendent interprets *healthy attitudes and actions* to mean understandings, values, decisions and behaviors that promote physical, social and emotional well-being.

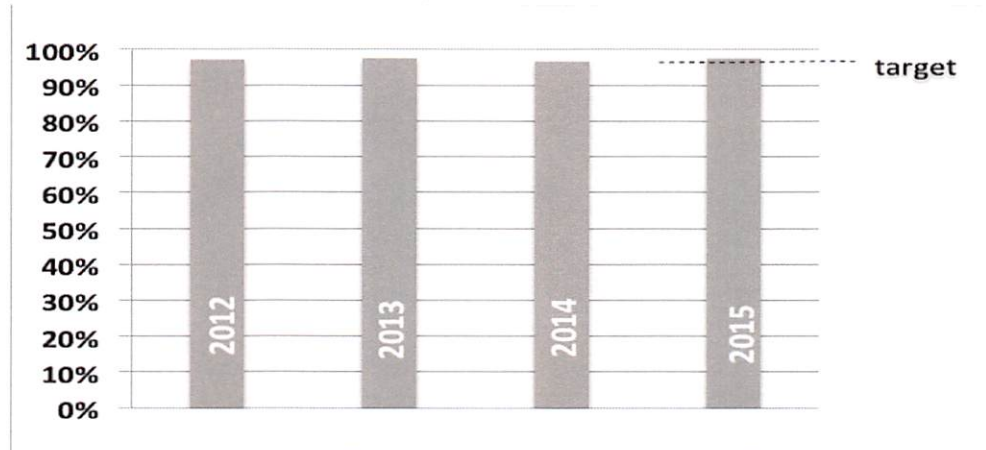
The Chief Superintendent interprets *assume responsibility for personal well-being* to mean that students gather, evaluate and synthesize information to understand health issues and make health-related decisions.

Board-approved Indicators and 2014-2015 results |

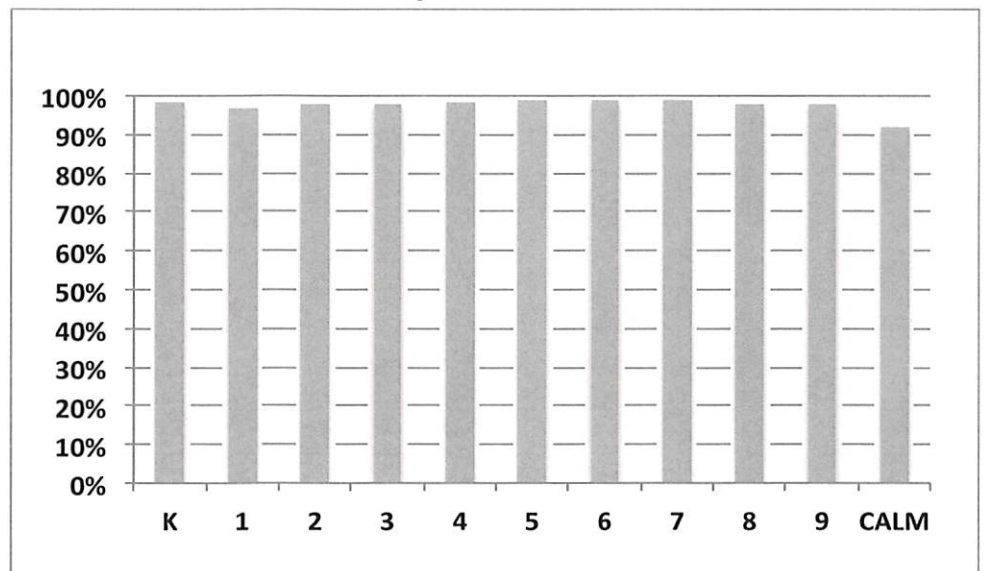
1. Percentage of students experiencing success with the learning outcomes of the Health/CALM programs of study; as measured by student report cards.

Students experiencing success with Health/CALM learning outcomes			
2012	2013	2014	2015
97.2%	97.5%	96.7%	97.5%

Students experiencing success with Health/CALM learning outcomes:
combined grades/courses



Students experiencing success with Health/CALM learning outcomes:
individual grades/courses



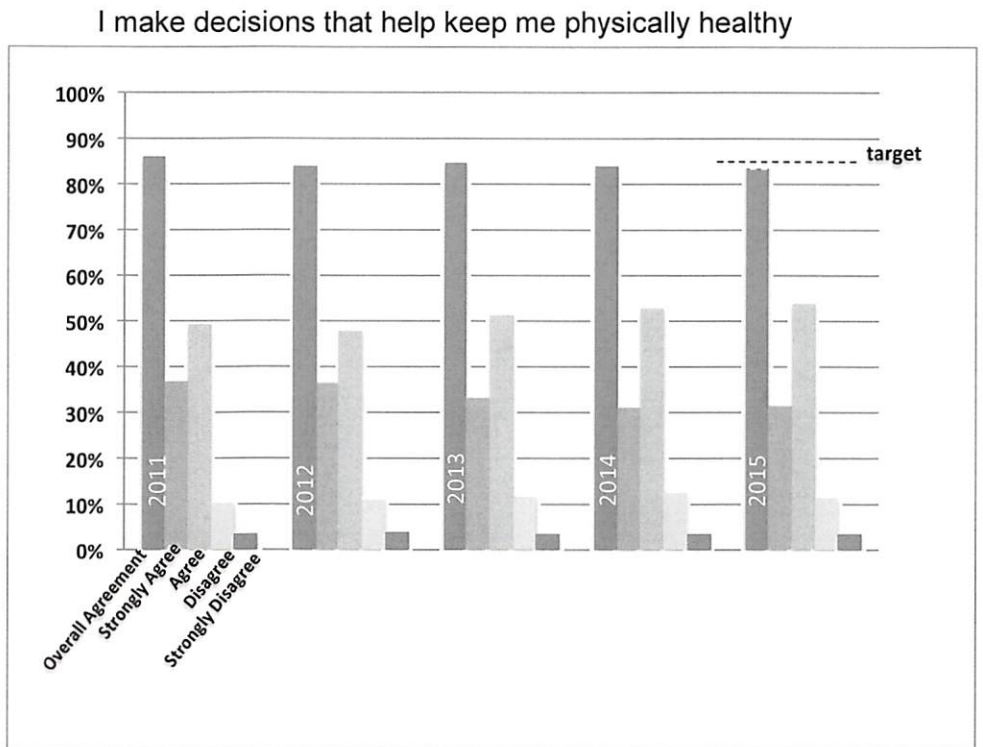
Target for 2015: Continued results above 96%

This target was met.

Target for 2016: Continued results at or above 97%

2. Percentage of grade 12 students who report they make decisions that keep them physically healthy; as measured by student surveys.

I make decisions that help keep me physically healthy					
Student Survey	2011	2012	2013	2014	2015
Strongly Agree	36.9%	36.3%	33.2%	31.0%	31.3%
Agree	49.3%	47.8%	51.4%	52.9%	53.9%
Disagree	10.3%	11.1%	11.8%	12.4%	11.4%
Strongly Disagree	3.6%	4.1%	3.5%	3.7%	3.7%
Overall Agreement	86.2%	84.1%	84.6%	83.9%	85.2%



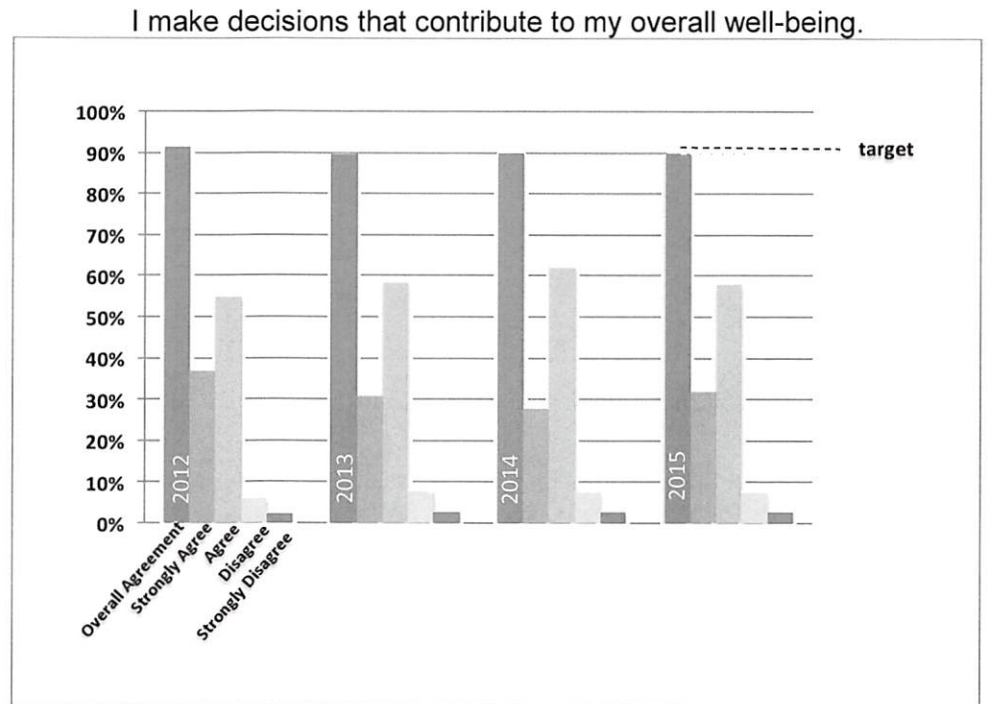
Target for 2015: 85%

This target was met.

Target for 2016: 86%

3. Percentage of grade 12 students who report they make decisions that contribute to their overall well-being; as measured by student surveys.

I make decisions that contribute to my overall well-being				
Student Survey	2012	2013	2014	2015
Strongly Agree	36.7%	31.0%	27.9%	31.9%
Agree	54.7%	58.4 %	62.0%	57.9%
Disagree	6.2%	7.9%	7.4%	7.7%
Strongly Disagree	2.4%	2.7%	2.7%	2.5%
Overall Agreement	91.4%	89.4%	89.9%	89.8%



Target for 2015: 91%

This target was not met.

Target for 2016: 91%

4.6 Be technologically fluent, able to use digital tools critically, ethically and safely.

There is no Board-approved interpretation nor are there indicators approved for this section of Results 4.

ATTACHMENT I: Capacity Building Information

ATTACHMENT II: Student-Contributed Examples of Personal Development in Action

GLOSSARY – Developed by the Board of Trustees

Board: Board of Trustees

Monitoring Report: The Board wants to know that its values have driven organizational performance. The Chief Superintendent will present to the Board, for its evaluation, a report that summarized how either compliance has been achieved on Operational Expectations or how reasonable progress has been made in Results. Each monitoring report requires: a re-statement of the full policy, by section; a reasonable interpretation of each section; data sufficient to prove compliance or reasonable progress; and a signed certification from the Chief Superintendent of the status.

Reasonable Interpretation: Once the Board has stated its values in policy, the Chief Superintendent is required to “interpret” policy values, saying back to the Board, “here is what the Board’s value means to me.” The Board then judges whether this interpretation is reasonable. In other words, does the Chief Superintendent “get it?” This reasonable interpretation is the first step required in monitoring compliance on Operational Expectations and monitoring reasonable progress on Results.

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.

Capacity Building Information

attachment

This information outlines organizational plans to respond to continuing areas for improvement within Results 4: Personal Development.

Students will:

4.2 Take initiative, set goals, self-evaluate and strive to continuously improve.

Indicator 2 |

Percentage of grade 12 students who report they are able to set and work toward learning goals; as measured by student surveys.

Indicator 3 |

Percentage of grade 12 students who report they raise questions and bring their own ideas to learning tasks; as measured by student surveys.

Factors contributing to success in this area:

- Students demonstrate strong levels of success in similar measures in grades 1-9 and are well prepared to continue doing so during their high school years.
- High schools are increasingly seeking to include student voice as an important part of instructional planning and decision-making.

Forward Looking Actions |

- Continue to support high school principals in including student voice more explicitly as part of their school cultures and students' experiences
 - providing students more opportunities to contribute their ideas and questions in creating or modifying learning tasks
 - providing students more opportunities to connect learning tasks and choices to their short and long term goals
 - demonstrating to students the way their ideas and goals have been included in decisions within their classes and schools
- Continue to refine CBE student survey strategy to increase clarity of practices and purposes, enhance data access and usability for schools and decrease survey fatigue. Changes have been made to student survey practices for 2015-16 that reflect staff and student input. These changes and their impact will be reviewed again in the fall of 2016.

4.3 Have the confidence to embrace ambiguity and complexity.

Indicator 2 |

Percentage of grade 12 students who report they are comfortable learning about things that don't have a single right answer.

Forward Looking Actions |

High school students indicate that in some subjects the assessment processes of diploma exams have impacted their instructional opportunities to engage in learning experiences for which there is no single right answer.

Continued focus on providing students with learning tasks and assessment experiences that allow for more than one valid response and on developing teacher capacity to be able to create such learning opportunities remains important in expanding student experiences, comfort and success in this area.

| attachment |

- Reflection on personal development is difficult when self-criticism keeps you faced forward. I never focused on what I had done, just what I wanted to get done. Yet, it wasn't until I reflected on how much I had developed—both academically and personally—that I realized how much I was truly capable of. Personal development isn't the award at the end of the year. Personal development isn't about the product at the end of the project. Personal development is about the journey, from point A to point B and everything in between. Personal development was my willingness to take on the academic challenge with which I was presented, and never giving up the entire way. Personal development was the social skills I learned when I made new friends in my new country. Yet, this would mean nothing had I not acknowledged it. I have developed as a person because of my experiences, but I am able to further build on this through self-reflection of my development. I can take the social skills I now recognize, and improve them. I can see the academic rigor I can take, and I can expand it further. I can do so much more because I am aware of my own personal development.
- School has always been a struggle for me. The difficulties I have had throughout the years have taught me not to give up when it gets tough, I have been exposed to many failures and rather than getting down on myself I chose to overcome these failures and persevere through school. I know that it will all be worth it in the end and that is why I am always trying to do my absolute best and better. I was a mid 60s student. I had a goal to get into a specific school and it motivated me to try my absolute best to get the highest grades possible in school, my grades pretty much became my only focus and I worked as hard as possible to get into the 80s. My hard work and perseverance paid off, and I ended up going from a mid 60s student to a high 80s student.
- I have been very strong in science, especially in Biology. I was consistently getting high 90s on every Biology test, without much effort. I thought that I'd be fine to just take Biology 30 diploma prep and not study, when the diploma came, I wrote it, but I choked a bit and I ended up not getting a good grade. I had planned on applying to health sciences however now with this diploma grade bringing me down there was no way I would get in. Rather than giving up and closing that door I learned from my mistake of not studying and overcame my failure and got a high grade second time around.
- For most of my life I have dreamed of being an engineer. I have planned my entire school career with this goal in mind however while in grade 11, I hit a major roadblock. I was taking math 30-1 in my first semester of grade 11 and slowly my marks started dropping in that class and I realized I was no longer going to be able to reach my goal. I was doing everything I could to



try and raise my marks but I just wasn't getting the results I wanted. I had given up. There was no way I was going to get into my ideal university for engineering and it was incredibly frustrating. I knew I couldn't give up. I was not going to give up on my dream because of a high school math class. I started weighing out my options and decided what the best move for me was going to be. I was going to take math 30-1 again 2nd semester. It definitely wasn't ideal but it was all I was left with at that point. I am incredibly happy with my final decision because I know in the long run it was the best decision to reach my goal.

- A huge recent goal for me was to effectively manage my time better. This would allow for more time to properly complete work. I set down a timeline that I planned to follow and brainstormed steps that I would need to follow in order to reach my goal. I planned to take a couple of minutes out of everyday to just stop and think. I would often do this at the end of the day as I stood by my locker where all of my supplies were located. I would create a visual list in my head containing; what I needed to do, what materials I needed, and how long it might take me to complete. I had to plan my work around other activities such as school sports teams, community hockey, and family commitments as well.

After over a year of dedication to reach my goal, my time management skills improved tremendously. I was now able to hand in complete, well-done, on-time work. It is a habit now and is a part of my normal school routine. I set many other goals for myself that will contribute to my success as a student. I set many short term goals as well that assist with projects and assignments that need to be quickly completed. Another major goal in my learning was to improve the neatness of my printing. That too was accomplished by setting a plan, sticking to that plan, and persevering until I reached my goal.

- Personal development is one of the best results. Every student I know is constantly developing and maturing in a positive way. When I was younger, I had a hard time articulating and presenting my ideas in an understandable manner; my thoughts and opinions were a mess when I spoke and when I wrote. With the help of my teachers and CBE opportunities I have grown more confident and well spoken. Because of where I am in my education I have come to realize that I want to be an advocate and a public speaker for important issues. I don't know quite yet what those issues are, but with time and the help of my education I'm sure I will be just fine.
- In the past few years I have grown as a person in many ways due to many circumstances. The largest of these growth periods took place in the summer of 2014. After my father was diagnosed with cancer, my family's life took a turn for unfamiliar territory. My dad was in the hospital for almost 6 months where he received 4 rounds of chemotherapy, and a surgery that saved his life. As the oldest child in my family, I took care of my two younger brothers, took over many responsibilities and was at the hospital almost every day taking care of my dad. I witnessed many things in the hospital that I had never imagined that I would see and it made me change

my view of the people around me. I grew a lot as a person that summer and learned much about myself. During this time I was able to finish off my school year an honour student as well as get elected as President of Student Council. My dad told me that I needed to keep going and persevere through a very rough time. Situations such as these allow for personal growth and the ability to focus on the well-being of not only the people around you but your own well-being.

- I'm one of those people who is scared of failing and not succeeding and through school I've learned how to deal with that mostly through trial and error. The first time I remember acknowledging perseverance was back in grade three. We were doing inline skating in gym class and I remember being scared of falling and embarrassing myself in front of the other kids. Every month we would have virtues and during this particular month our virtue was perseverance. I remember that as I was learning to skate I kept repeating to myself "I will persevere, I can do this." On the final day of those classes I remember finally not being scared and instead being proud because I had persevered.
- As a Student Leader I am always learning and adapting to change. Every year I set new goals for myself in my academic life as well as in extra-curricular activities. I am heavily involved in many activities in and out of school. At school I set goals for my grades, and adjust these goals as the year progresses. If I do poorly on a test, I will reevaluate and set a new goal. I look back to see what I could have done better and realize what I need to do the next time around to ensure a better mark. The same goes for athletics outside of school. Each swim season I look back on old times and set out goals for new times each swim meet. Taking risks at the right time can lead to success in many aspects of life, if they are taken correctly.
- In gym class students at my school are heavily encouraged to lead a healthy and active lifestyle to promote personal well-being. Our teachers are very passionate about student well-being and making healthy choices. At the end of each unit in gym we are required to say how much physical exercise we did, over the course of the unit, and then we get a mark on our report card that represents that out-of-school physical exercise. For many students this is a big motivation point to be active outside of school, because it counts for grades.
- Throughout my life in sport, I have been placed in many adverse situations that allowed me to perfectly exemplify the ideals expressed through the Results 4 lesson. The perfect example presented through football is once an individual gains possession of the ball, whether it is through a handoff, or a pass, every time a player receives the ball they must demonstrate all the qualities expressed in Results 4. By playing tailback for the past two seasons I have had an extremely high amount of opportunities to carry the ball, and through all of them a player must express perseverance. As soon as an athlete gives up, stops pumping their feet, they will either be pushed back, or taken down by another player. As for setting goals, a player constantly has to be looking and working forward, whether it is short-term goals such as taking the ball to the end zone, or long-term such as playing

well enough to be scouted for a university team. However, if these goals are not met, the individual must recollect himself, self evaluate, and then improve before the next play.

One of the various reasons so many athletes fall in love with football is due to the constant challenges one must overcome. Through experiencing such a complex sport, there is no limit to the skills and motions an individual can perfect, and therefore there is always something to improve on. Although football is a team sport, there is a large individual mentality encompassing it; for example, the motto in our football teams gym is "If you want to improve the team, improve yourself." In saying this, all football athletes are entirely in charge of their own physical and mental wellbeing. Finally, much like life, often in football a hole opens and an individual will have to weigh the risk versus reward, and if they deem it worthy of shooting for, they will have to hit it full speed.



operational expectations monitoring report

Monitoring report for the school year 2014-2015

Report date: April 5, 2016

OE-9: Communicating with the Public

CHIEF SUPERINTENDENT CERTIFICATION

With respect to Operational Expectations 9: Communicating with the Public, the Chief Superintendent certifies that the proceeding information is accurate and complete and is:

- [x] In compliance
[] In compliance with exceptions as noted in the evidence
[] Not in compliance

Signed: [Signature] David Stevenson, Chief Superintendent

Date: Mar-18/16

BOARD OF TRUSTEES ACTION

With respect to Operational Expectations 9: Communicating with the Public, the Board of Trustees:

- [] Finds the evidence to be fully compliant
[] Finds the evidence to be compliant with noted exceptions
[] Finds evidence to be noncompliant

Summary statement/motion of the Board of Trustees:

Signed: _____ Chair, Board of Trustees

Date: _____

OE-9: Communicating with the Public

Executive Summary

The Chief Superintendent shall ensure that the public is adequately informed about the condition and direction of the organization.

This Operational Expectation establishes the values and expectations of the Board of Trustees for the Calgary Board of Education regarding communicating with the public. The communication process involves both sharing, informing, listening and responding.

The Chief Superintendent's reasonable interpretation for OE-9: Communicating with the Public was approved on September 4, 2012. The Board of Trustees last monitored OE-9 on April 7, 2015. Indicator 9.1.3 was revised and approved on June 17, 2014.

9.1 Ensure the timely flow of information, appropriate input and strategic two-way dialogue between the organization and the citizens of Calgary that builds understanding and support for organizational efforts.

- Indicator 1: Compliant
- Indicator 2: Compliant
- Indicator 3: Compliant

9.2 Prepare and publish, on behalf of the Board, an annual progress report to the public that includes the following items:

- a. data indicating student progress toward accomplishing the Board's *Results* policies;
- b. information about strategies programs and operations intended to accomplish the Board's *Results* policies; and
- c. revenues, expenditures and a review of the organization's financial condition

- Indicator 1: Compliant

OE-9: Communicating with the Public

The Chief Superintendent shall ensure that the public is adequately informed about the condition and direction of the organization.

Board approved Interpretation |

Broadly, the Chief Superintendent interprets this policy to underscore the importance of building confidence with the public by genuinely valuing their input and perspectives. This involves sharing system information with the public, but more importantly, listening to them and being responsive. To this end, administration will provide the public with a yearly touch-point in the form of a progress report, in addition to ongoing conversations with the public about the performance, vision, plans and challenges of the organization.

Specifically, the Chief Superintendent interprets:

- *public* to mean citizens of Calgary (who are among the CBE’s owners), with particular consideration for CBE students, parents and employees;
- *adequately* to mean sufficiently but not exhaustively;
- *informed* to mean provided with information in writing and/or verbally;
- *condition* to mean the degree to which the organization is making progress toward its *Results*;
- *direction* to mean the vision, plans and challenges;
- *organization* to mean the CBE as a whole.

The Chief Superintendent will:

9.1 Ensure the timely flow of information, appropriate input and strategic two-way dialogue between the organization and the citizens of Calgary that builds understanding and support for organizational efforts.	Compliant
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Board-approved Interpretation |

The Chief Superintendent interprets:

- *timely* to mean promptly once administration becomes aware of and has validated information;
- *flow* to mean distribution and/or provision;
- *appropriate input* to mean advice, viewpoints, comment and opinion sought from public with clear expectations for how the input be used;
- *strategic* to mean in consideration of the vision, plans and challenges facing the organization as a whole;
- *two-way dialogue* to mean disseminating and listening;
- *understanding* to mean fact-based knowledge about the organization;
- *support* to mean agreement with the vision, values and work of the organization.

Board-approved Indicators and *Evidence of Compliance* |

1. 100 per cent of system-level communications will enable feedback or provide the public with the ability to ask questions.

The organization is compliant with this indicator.

During the reporting period, 100 per cent of system level communications included at least one of the following: CBE website address and/or contact information for the system, department, school or individual responsible for content. For example, the CBE website has a highly visible “contact us” link that contains a comprehensive list of all departments, area offices and other frequently used services by the public, as well as an easy-to-use email feature which allows the public to send in questions and comments.

Public engagement

Public engagement and consultation occurs at the school, Area and service unit level. On an ongoing basis, principals engage parents, teachers, school council members and other stakeholders on decisions that directly affect their school community. Engagement expectations outlined in the coming Education Act and changing stakeholder expectations have highlighted the need to develop a coherent, system-wide framework for public engagement.

In May, 2015, Superintendents’ Team approved a recommendation to create a new system-wide approach to public engagement. This work got underway in July, 2015. The approach will help people understand how their contributions influence decisions within the CBE, clarify roles and responsibilities and allow us have a consistent approach to engagement across our system. It is expected to provide a well-understood, fair and open engagement process that provides stakeholders with opportunities to provide feedback about decisions that affect them.

Mass communications tool

In 2014-15, the CBE began defining our needs and planning to implement a system-wide mass communications and emergency communications tool that will replace the tools and services currently in use. Parents have an expectation to receive information about their student and school in a timely

manner. Our chosen tool will be able to deliver messages by email, text, phone or through an app, in multiple languages and to multiple contacts. The new system will be fast, reliable and simple for CBE staff and parents to use. Every message sent by this system will provide receivers with a way to connect with the CBE, including contact information, web links and more. In addition, it will provide the infrastructure that we need to be compliant with the Canadian Anti-Spam Legislation (CASL). This system is expected to be in place before the end of the 2015-16 school year.

School websites

School websites are a critical communication channel for parents, students and staff. Work began in 2014 to engage with schools and parents to understand what challenges they face in communicating effectively, and provide a powerful new set of tools to address those needs. We will upgrade all of our schools' websites to make them easier to access, use and maintain. They will be mobile-friendly and use the same platform as the CBE corporate website and staff insite. We will begin migrating schools to their new sites before the end of the 2015-16 school year. Every page on school websites will include the school's contact information and will provide channels for parents to communicate directly with their schools.

2. 90 per cent of public enquiries received at the system-level by voice mail and email will be acknowledged within two business days.

The organization is compliant with this indicator.

During the reporting period, a review of the monitoring records from the Chief Superintendent's office indicate 100 per cent of public enquires were acknowledged by voicemail and email within two business days. A similar review of records maintained in CBE Communications department indicate 5,400 enquiries, or 100 per cent of enquiries received by the public information line or CBE communications email inbox from August 2014 to July 2015 were acknowledged within two business days.

3. The Calgary Board of Education annual Parent Involvement result, as determined by Alberta Education's Accountability Pillar survey will be intermediate or higher.

The organization is compliant with this indicator.

During the reporting period, the result for Parental Involvement was 77.2 which is identified as intermediate by Alberta Education. The result was determined by Alberta Education to be "maintained" over results from the previous year.

Evidence demonstrates three of three indicators in sub-section 9.1 are in compliance.

<p>9.2 Prepare and publish, on behalf of the Board, an annual progress report to the public that includes the following items:</p> <ol style="list-style-type: none"> a. data indicating student progress toward accomplishing the Board's <i>Results</i> policies; b. information about strategies programs and operations intended to accomplish the Board's <i>Results</i> policies; and c. revenues, expenditures and a review of the organization's financial condition 	<p>Compliant</p>
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Board-approved Interpretation |

The Chief Superintendent interprets:

- *publish to mean make widely available for the public to access;*
- *annual progress report to mean the document generally known as the "CBE's Community Report";*
- *data to mean qualitative and quantitative information;*
- *strategies to mean the direction and plans the organization as a whole takes to accomplish the Board's Results policies;*
- *programs and operations to mean the work the organization undertakes to accomplish the strategies and consequently the Board's Results policies;*
- *revenues, expenditures and a review of the organization's financial condition to mean a high-level depiction of how funding from all sources is applied towards student learning with links to more detailed information on the organization's finances.*

Board-Approved Indicator and Evidence of Compliance |

Every year by the end of February, administration will publish a progress report on behalf of the Board of Trustees containing the items identified in the interpretation of OE-9.2.

The organization is compliant with this indicator.

The 2014-15 Community Report was published to the CBE website Feb. 25, 2016 making it widely available to the public. The report contains:

- *information demonstrating that CBE students are making progress toward achieving success in the areas of academics, citizenship, personal development and character;*

- *information on how CBE students are making progress in achieving the Board of Trustees' Results policies; and*
- *a budget summary that indicates how we use funds to support student learning.*

In addition to the 2014-15 Community Report, other information is regularly prepared and published to provide the public with more in-depth information about the organization's direction and plans. In the 2014-15 school year, these included:

<i>Annual reports</i>	<i>Annual Education Results Report 2013-2014 and Three-Year Education Plan 2014-2017 is made available to employees and our public every year in December on our corporate website.</i>
<i>Spotlight stories</i>	<i>261 spotlight stories were posted to the CBE corporate website that provided the public with in-depth information about the CBE, and that demonstrates how schools and students are achieving the Board of Trustees' Results policies.</i>
<i>Link online</i>	<i>27 issues of our internal newsletter were distributed to all CBE employees. The newsletter contains important, system-level information about the CBE.</i>
<i>News releases</i>	<i>75 news releases, statements or media advisories were posted on our corporate website and sent to news media. Many of these were in turn featured by local news media.</i>
<i>Information sheets</i>	<i>One or two-page flatsheets are continually updated to provide the public with current information. Current flatsheets include information about fees, facilities and school funding.</i>
<i>RSS feeds</i>	<i>86 RSS feeds were posted on all school websites and emailed out to subscribers</i>
<i>Tweets</i>	<i>521 tweets were posted on the CBE's official Twitter feed YYCBEdU. In addition, 1,070 followers were added in 2014-15. Since inception, we have tweeted more than 1,000 times and have more than 3,000 followers.</i>
<i>Key Communiques</i>	<i>13 updates including system news were emailed to school council chairs, principals, area offices and trustees. School council chairs in turn share these with their individual school communities.</i>
<i>Community newsletters</i>	<i>Eight CBE updates were sent on behalf of the Board of Trustees to four community newsletter publishers in Calgary. Total distribution is over 436,100. Topics ranged from building updates to budget and volunteer opportunities</i>
<i>Calgary's Child</i>	<i>We provide six, half-page articles about CBE activities and news in the printed version of Calgary's Child Magazine each year. These are often repeated in the online version of the magazine.</i>

<i>School newsletter leadership updates</i>	<i>10 monthly Board of Trustees and Chief Superintendent's messages were placed in school newsletters</i>
<i>Print projects</i>	<i>256 print projects for schools and service units that include everything from the high school course guide to banners, brochures and infographics that explain complex information about the CBE.</i>
<i>Photos and videos</i>	<i>357 photo shoots (including 230 exterior school shots) that added more than 11,000 images to our collection and that are available to all schools and service units. 24 videos that highlighted subjects ranging from student voice to Iris learning stories and the annual My World Conference.</i>
<i>Web content</i>	<i>Every day, we post information to staff insite, the corporate website and school websites that outline the organization's direction and plans on a wide variety of topics.</i>

Evidence demonstrates the indicator in sub-section 9.2 is in compliance.

GLOSSARY – Developed by the Board of Trustees

Board: The Board of Trustees

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

Monitoring Report: The Board wants to know that its values have driven organizational performance. The Chief Superintendent will present to the Board, for its evaluation, a report that summarized how either compliance has been achieved on Operational Expectations or how reasonable progress has been made in Results. Each monitoring report requires: a re-statement of the full policy, by section; a reasonable interpretation of each section; data sufficient to prove compliance or reasonable progress; and a signed certification from the Chief Superintendent of the status.

Reasonable Interpretation: Once the Board has stated its values in policy, the Chief Superintendent is required to "interpret" policy values, saying back to the Board, "here is what the Board's value means to me." The Board then judges whether this interpretation is reasonable. In other words, does the Chief Superintendent "get it?" This reasonable interpretation is the first step required in monitoring compliance on Operational Expectations and monitoring reasonable progress on Results.

Compliance: Evidence or data that allow the Board to judge whether the Chief Superintendent has met the standard set in the Operational Expectations values.

Non-compliance: In gathering evidence and data to prove to the Board that its Operational Expectations values have been adhered to, there may be areas where the standards were not met. The policy or subsection of the policy would be found to be "non-compliant." The Chief Superintendent would identify the capacity-building needed to come into compliance and the Board would schedule this section of policy for re-monitoring.

report to Board of Trustees

Trustee Remuneration Committee Report

Date	April 5, 2016
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Trustee Trina Hurdman, Chair, Trustee Remuneration Committee Trustee Judy Hehr, Committee Member
Purpose	Decision
Resource Person(s)	Trustee Remuneration Committee Members Janice Barkway, Corporate Secretary
Governance Policy Reference	Governance Culture GC-5E: Trustee Remuneration Committee Terms of Reference GC-2E: Trustee Remuneration

1 | Recommendation

THAT the Board of Trustees approves the amendments to the Terms of Reference for the Trustee Remuneration Committee, as attached.

2 | Background

The Board of Trustees' Governance Culture-5E: Committees, Terms of Reference for the Trustee Remuneration Committee identify that the purpose of the committee is:

- To annually review trustee remuneration, including trustee remuneration levels, taking into consideration budgetary, economic and other relevant factors; and
- To recommend continuation of or changes to Board policy on remuneration.



In accordance with the Terms of Reference, the Committee is currently comprised of two trustees and four external members. External committee member appointments are effective until June 30, 2017.

The Committee met on March 11, 2016. The minutes of the meetings are attached to this report.

Given that the trustees' honoraria is benchmarked to the CPI for Calgary, it was determined that, under normal circumstances, annual meetings were no longer necessary.

The proposed changes are included on the attached GC-2E in tracked changes, which will require board approval.

Attachment I: Trustee Remuneration Committee Terms of Reference, showing proposed revisions in tracked changes

Attachment II: Minutes of Trustee Remuneration Committee meeting March 11, 2016

Monitoring Method: Board Self-assessment
Monitoring Frequency: Annually

1. **Trustee Remuneration Committee**

a. **Purpose/Charge:**

- To annually review trustee remuneration, including trustee remuneration levels, taking into consideration budgetary, economic and other relevant factors.
- To recommend continuation of or changes to Board policy on remuneration.
- To meet at least once per every two years, or more often as requested by the Committee Chair. and must include the Committee Chair.

b. **Membership:**

- Two trustees, one of whom will serve as Chair of the Committee as determined by the Board of Trustees at the Organizational meeting;
- At least one parent representative;
- One Calgary corporate community representative; and
- At least one other stakeholder of the Corporation.

c. **Reporting Schedule:**

Submit its recommendations regarding trustee remuneration levels for a school year at least six weeks prior to the Board of Trustees' approval of the Corporation's operating budget for such school year.

d. **Term:**

Trustees are appointed for a one-year term at the Board of Trustees' Organizational meeting. External Committee members shall be appointed for a ~~two~~four-year term. The membership timelines for external members shall be staggered, to provide continuity.

e. **Quorum:**

At least one trustee and two external Committee members.

f. **Authority Over District Resources:**

None.

Adopted: ~~February 3, 2015~~

CALGARY BOARD OF EDUCATION

TRUSTEE REMUNERATION COMMITTEE

**Minutes of the Meeting of the Trustee Remuneration Committee
held in Room S308, Education Centre, 1221 – 8th Street SW, Calgary, Alberta
Friday, March 11, 2016, 8:00 a.m.**

PRESENT: Ms. T. Hurdman, Trustee and Committee Chair
Ms. J. Hehr, Trustee and Committee Member
Mr. E. Miller, Committee Member (attended via teleconference)
Mr. K. Lima-Coelho, Committee Member
Ms. W. Fraser, Committee Member
Ms. P. McLeod, Committee Member (attended via teleconference)

1.0 Welcome and Introductions

Trustee Hurdman welcomed all attendees and introductions were exchanged.

2.0 Review of Agenda

The agenda was accepted as submitted.

3.0 Review of Minutes of Committee Meeting held March 31, 2015

MOVED by Ms. McLeod:

THAT the minutes be accepted as submitted.

The motion was
CARRIED UNANIMOUSLY

4.0 Review of the Terms of Reference

Committee members reviewed the Terms of Reference for this Committee. There was a general discussion re: the requirement to meet at least once per year and whether that was still necessary now that the automatic benchmarking was built in. It was generally agreed that meeting at least every two years, or otherwise as requested by the Chair of the Committee would be sufficient. It was also suggested that the term of committee members be increased to four years. Membership should be staggered, to provide for continuity. The current requirement is for two trustees and three external members. That was felt to be adequate.

Commencing in 2017, since it is an election year, two of the members will be two-year terms, and two will be four-year terms when they are renewed. This committee will meet in 2017, and the new terms will take effect after that. The term of appointment for all four current external members expires June 30, 2017.

The Committee did not suggest further changes to the trustees' remuneration at this time.

5.0 Committee Recommendation to the Board

MOVED by Ms. Fraser:

The Committee recommends:

- 1. THAT the Terms of Reference be amended to require the Committee to meet at least once every two years, or more often, if requested by the Committee Chair; and**
- 2. THAT the terms of the members be increased to four years, and be staggered to provide for continuity.**

The motion was
CARRIED UNANIMOUSLY.

6.0 Adjournment

The meeting concluded at 8:22 a.m.

DRAFT

report to Board of Trustees

Correspondence

Date	April 5, 2016
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

The following correspondence is being provided to the Board for information:

- Letter dated February 10, 2016 from Westmount Charter School to Board Chair J. Bowen-Eyre, expressing appreciation for the Calgary Board of Education's support in helping their school community deal with the tragic loss of Jordan and Evan Caldwell.
- Letter dated March 21, 2016 from The Honourable D. Eggen, Minister, Alberta Education, to Board Chair J. Bowen-Eyre, regarding the Calgary Board of Education's feedback on the Education Act and draft regulations.

Attachments: Relevant Correspondence





February 10, 2016

Ms. Joy Bowen-Eyre
Board Chair
Calgary Board of Education
1221 – 8 Street SW
Calgary AB T2R 0L4

Dear Ms. Bowen-Eyre

I am writing to express our profound thanks for the Calgary Board of Education's assistance in helping our students, staff and community deal with the tragic loss of Jordan and Evan Caldwell this past weekend.

In particular, I would like to commend the support provided by Chief Superintendent David Stevenson and the members of CBE's Critical Incident Response Team. Their thoughtful, caring and compassionate actions have been tremendous in helping members of our school community work through their grief and begin the healing process.

Sincerely,

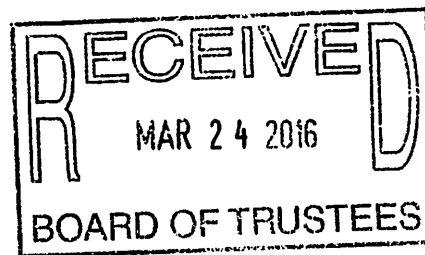
Graeme Finlay
Chair of the Board of Directors

Board Office: 728 – 32 St NW, Calgary AB T2N 2V9
P: 403.217.3707 F: 403.249.3422 E: wcs@westmountcharter.com
a centre for excellence in gifted education



ALBERTA
EDUCATION

Office of the Minister



AR93452

MAR 21 2016

Ms. Joy Bowen-Eyre
Board Chair
Calgary Board of Education
1221 - 8 Street SW
Calgary AB T2R 0L4

Dear Ms. Bowen-Eyre:

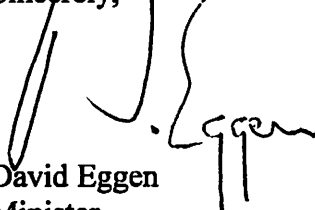
Thank you for your March 9, 2016 letter regarding additional input on the implementation of the Education Act. I appreciate Calgary Board of Education's commitment to providing thoughtful feedback on this important topic, including your participation in previous conversations regarding the Education Act and regulations.

My department is continuing to review the Education Act and draft regulations based on the feedback we received from stakeholders in October 2015 as well as other input, such as your letter. We are committed to ensuring that the Education Act will meet the needs of Alberta's students, their families, school authorities and other stakeholders.

While this review is ongoing, the *School Act* remains in effect. I am mindful of the concerns you expressed regarding adequate timelines for school boards to implement the Education Act. I will endeavour to provide more information regarding the path forward as soon as it is available.

I appreciate you taking the time to provide valuable feedback and perspective on behalf of the Calgary Board of Education Board of Trustees.

Sincerely,



David Eggen
Minister

report to Board of Trustees

Results 5: Character Student Information

Date	April 5, 2016
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	David Stevenson, Chief Superintendent of Schools
Purpose	Information
Originator	David Stevenson. Chief Superintendent of Schools
Governance Policy Reference	Results 5: Character OE-8: Communication With and Support for the Board
Resource Person(s)	Ronna Mosher, Director, Learning

1 | Recommendation

This report is being provided for the information of the Board. No decision is required at this time.

2 | Background

In addition to system monitoring data the Board of Trustees is provided with information directly from students describing ways in which they and their peers have successfully developed and demonstrated the values and expectations of each Results policy. The student-contributed information for Results 5: Character was not available at on February 2, 2016 when the Board received the monitoring report for that policy. It is being provided now as supplementary information.



3 | Conclusion

The attached information offers examples of ways in which individual CBE students in grades 7-12 have demonstrated strong character. These examples are provided in the students' own words.



DAVID STEVENSON
CHIEF SUPERINTENDENT OF SCHOOLS

ATTACHMENT I: Student-contributed examples of Character in action

GLOSSARY – Developed by the Board of Trustees

Board: Board of Trustees

Monitoring Report: The Board wants to know that its values have driven organizational performance. The Chief Superintendent will present to the Board, for its evaluation, a report that summarized how either compliance has been achieved on Operational Expectations or how reasonable progress has been made in Results. Each monitoring report requires: a re-statement of the full policy, by section; a reasonable interpretation of each section; data sufficient to prove compliance or reasonable progress; and a signed certification from the Chief Superintendent of the status.

Reasonable Interpretation: Once the Board has stated its values in policy, the Chief Superintendent is required to "interpret" policy values, saying back to the Board, "here is what the Board's value means to me." The Board then judges whether this interpretation is reasonable. In other words, does the Chief Superintendent "get it?" This reasonable interpretation is the first step required in monitoring compliance on Operational Expectations and monitoring reasonable progress on Results.

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

- Throughout my time in the CBE I have learned through many experience how to demonstrate good character. I have been fortunate enough to have great role models within my school who have shown me how to balance my own concerns with the needs of others. As a grade 12 student I try to act as a positive role model for my peers and be a person of character. Specifically, as a section leader in band I am able to lead by example for the grade ten students. I try to provide an older perspective and give advice based on past experiences. I try to lead by example because I believe that everyone should have someone to look up to and to know they are supported. In order to be a good role model I make decisions that not only positively affect myself but others as well.
- To me, character is the ability and the motivation to act morally, with respect, and without external motivation. The students at my school exemplify character whether it is in the classroom, in the school, or out of school. Since character is such a broad topic, there are many ways to demonstrate it. Each student at my school has their own way of demonstrating good character.

The teachers at our school help us by leading by example. They are always very caring, considerate, and friendly to all of their students, and they treat us with the respect. Another way that our school encourages good character is through the pillars of respect. The pillars of respect are: respect for yourself, respect for the environment, and respect for others.

The students at our school always show character, in or out of school. They participate in clubs that help other students, such as the leadership and tutoring clubs, they help the world in fundraising and advocating, such as being part of the Guyana Project, and they do simple things everyday that define their character. Some of the in school activities that the students participate in to build character includes the clubs. Every student needs to participate in at least one club that helps the school or community per semester. The students choose clubs based on their interests, and usually stick with it for the rest of the term. In doing this, they are not only building character by helping other people, but they are building their own morals and adding to their knowledge.

A club that goes beyond Canada's borders, of which about a third of the school participates in annually, is the Guyana Project. It is a program that spreads awareness and raises funds for the South American country of Guyana. Students at my school have good character, shown in some of the larger clubs like the Guyana Project, but it is also shown every day around school and in the community. Little thing like saying thank you to the bus driver, holding the door open for other students, and taking their wet boots off when they enter shows that students care about others and have good character.



- I have demonstrated character within the CBE during tutorial times before class. I frequently go in for extra help and to dive further into the subjects that I am learning. My courses all have high marks, but I chose to go into tutorials anyways, so I gain knowledge rather than memorize topics. I always want to improve and learn as much as I can because education means a lot to me.

I typically spend my time in physics tutorials. It is a subject that lots of people struggle with, so lots of my classmates are in the class with me in the morning. I started helping the girl who sat beside me with the questions she had during that time because she needed help. Our teacher had so many students in for tutorials that all the questions a student had could not be answered in the tutorial time. I started to help my classmate so that all of her questions could be answered. Soon after I started that, more of our peers came over because they had similar questions to hers. I began to tutor all of them in the mornings. Their questions were all answered between my teacher's help and my tutoring.

I chose to help them instead of only work for my own knowledge. It was rewarding for me to see my peers start to understand more and more of the course content. I ended up learning more than just physics when I helped my peers. I learned that it was important to help others, especially when their needs are greater than mine.

- I've always been taught to put academics first. It was almost like I viewed it as a competition. You don't receive help and you also don't give it. But I'm not the type of person to float through my studies. Sometimes I need to repeat, have it broken down. Maybe even have it explained in a completely different dynamic.

Earlier in my life, I viewed it as a waste of time to help classmates and peers, and a sign of weakness or defeat when I received help. But after realizing that school and life is group work, I opened up a little more. Really, relationships are when two parties commit and communicate. Trust each other enough to be a little more vulnerable and ask for help when needed. Whether that's friends, family or significant others, it's the same.

Life is learning to work with other people; school really is the same thing. I learned that there was nothing wrong with helping or receiving help. It isn't a competition. This has also helped strengthen bonds and relationships; school can be full of life lessons.

- Personally, I believe that results 5 is very important. I always try to show good character and I have a passion for helping others. For five years, I have been in a club called Spirit Committee at my school, and as a part of this club I get to help out in my community and around the world through monthly initiatives. This allows me to help others, and to fully understand how important good character is. Through this club, I was introduced to my principal's advisory council. This is my second year on that advisory and it definitely had a big influence on how I treat others in my school and the school itself. It allowed me to make positive change in my school and I was able to tell my principal about things that were going on during school time that they may be unaware of.

- Throughout my life, in regards to my ability to volunteer, I have gained the ability to represent and portray the ideals encompassing Results 5. Through volunteering in institutions such as the Calgary Drop-In Centre and Camp Horizon, I have been able to embody the qualities provided such as doing what is right, acting morally, and balancing my needs with the needs of others. In both situations gave my personal time to provide aid to citizens in need. Through my work of helping prepare and serve meals at the Calgary Drop-In Centre, I was able to exemplify all of the qualities presented in Results 5. Through analyzing my actions of volunteering for both institutions, it can become clear that character is important to growth and that as an individual throughout my life I have exemplified the ideals represented in Results 5.
- Character is what makes up a person. It is what they believe in, how they see the world and which direction their moral compass points. Without character we would be lost; everyone would be the same and no one would have a passion to do anything. Our character is largely built in our adolescent years. This is when we discover the world and form an opinion about it. Your opinions and values are what make up your character. For all students privileged enough to attend school, that is where the majority of their character growth occurs. Our schools are essential to building future generations with strong character and steady moral compasses.

At my school we are exposed to many different aspects of the world, allowing us to expand our character in every direction. We are then given endless opportunities to demonstrate strong character. One of the opportunities that I am involved in is Legacy club. We are an organization that runs events for the school to raise money for widows in Uganda and two children whose schooling we pay for. Legacy is completely voluntary and everyone who is involved is there because they have a passion to help others and to make our world a better place. We run bake sales, raffles and school dances to help others and have fun events at school.

It is my belief that that CBE is constantly producing generation after generation of strong, passionate people, who will change the world. This is thanks to the huge numbers of opportunities that students are provided with, at a young age, to grow their character and do what is right in their society.

- Since the day I started school, teachers have always told me to know what is right from wrong. Especially when I was in Grade 2 and 3 when I was learning about empathy, putting yourself in another person's shoes. This taught me to think before I act and ask myself if what I am about to do is right or wrong. In Grade 6, I learned about the rights and freedoms of people. What I took from learning about balancing my rights with the rights of others is to apply these ideas with character. Being in school has helped build my character.

**report to
Board of Trustees**

EducationMatters Financial Statements as at December 31, 2015

Date	April 5, 2016
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Janice R. Barkway Office of the Corporate Secretary
Purpose	Information
Originator	Monica Bryan, Director, Finance and Administration, EducationMatters
Governance Policy Reference	Governance Culture GC-3: Board Job Description

1 | Recommendation

- The financial report for EducationMatters is provided for Board information.

2 | Background

The Board of Trustees has requested quarterly reporting from EducationMatters. The attached report is provided in response to this request.

JANICE R. BARKWAY
OFFICE OF THE CORPORATE SECRETARY

Appendix I: Education Matters Financial Statements as at December 31, 2015





Calgary's | trust | for public education

Financial Statements

December 31, 2015

Independent Auditors' Report

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

We have audited the accompanying financial statements of EducationMatters, Calgary's Public Education Trust, which comprise the statement of financial position as at December 31, 2015, and the statements of operations, changes in fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of EducationMatters, Calgary's Public Education Trust as at December 31, 2015, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Collins Barrow Calgary LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Calgary, Canada
March 10, 2016

EducationMatters, Calgary's Public Education Trust
Statement of Financial Position
December 31, 2015

	2015	2014
Assets		
Current assets		
Cash and cash equivalents (notes 3 and 6)	\$ 2,281,640	\$ 1,954,955
Goods and Services Tax recoverable	655	1,401
Prepaid expenses	<u>-</u>	<u>4,400</u>
	2,282,295	1,960,756
Investments (notes 4 and 6)	4,534,126	3,998,032
Property and equipment (note 5)	<u>31,632</u>	<u>32,488</u>
	<u>\$ 6,848,053</u>	<u>\$ 5,991,276</u>
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities	\$ 27,846	\$ 25,337
Deferred operating contributions (note 7)	<u>440,000</u>	<u>440,000</u>
	<u>467,846</u>	<u>465,337</u>
Funds		
Operating funds (including investment in capital assets)	774,197	707,463
Flow-through funds	941,345	725,289
Endowment funds (note 6)	<u>4,664,665</u>	<u>4,093,187</u>
	<u>6,380,207</u>	<u>5,525,939</u>
	<u>\$ 6,848,053</u>	<u>\$ 5,991,276</u>

Commitments (note 8)

See accompanying notes to the financial statements

On behalf of the Board,

 Governor
 Governor

EducationMatters, Calgary's Public Education Trust
Statement of Operations
Year Ended December 31, 2015

	2015				2014
	Operating Funds	Flow-Through Funds	Endowment Funds	Total	
Revenue					
Contributions	\$ 679,672	\$ 901,258	\$ 335,633	\$ 1,916,563	\$ 2,543,386
Interfund fees	96,892	(36,299)	(60,593)	-	-
Gains (losses) on investments	(1,377)	-	305,281	303,904	338,336
Interest and dividend revenue	<u>22,027</u>	<u>-</u>	<u>150,701</u>	<u>172,728</u>	<u>107,153</u>
	<u>797,214</u>	<u>864,959</u>	<u>731,022</u>	<u>2,393,195</u>	<u>2,988,875</u>
Expenditures					
Grants (notes 7 and 10)	-	645,307	161,052	806,359	1,279,260
Salaries and benefits (note 10)	490,862	-	-	490,862	437,363
Communications	1,556	-	-	1,556	2,929
Fund development (note 10)	16,673	-	-	16,673	49,534
Office	39,964	-	-	39,964	40,444
Professional fees	61,318	188	1,329	62,835	58,917
Special events (note 10)	30,383	-	-	30,383	37,833
Computer applications & support	43,264	-	-	43,264	36,366
Rent	38,993	-	-	38,993	38,993
Amortization (note 10)	<u>8,038</u>	<u>-</u>	<u>-</u>	<u>8,038</u>	<u>2,272</u>
	<u>731,051</u>	<u>645,495</u>	<u>162,381</u>	<u>1,538,927</u>	<u>1,983,911</u>
Excess of revenue over expenditures	<u>\$ 66,163</u>	<u>\$ 219,464</u>	<u>\$ 568,641</u>	<u>\$ 854,268</u>	<u>\$ 1,004,964</u>

See accompanying notes to the financial statements

EducationMatters, Calgary's Public Education Trust
Statement of Changes in Fund Balances
Year Ended December 31, 2015

	Operating Funds	Flow- Through Funds	Endowment Funds	Total
Fund balances, December 31, 2013	\$ 614,842	\$ 844,975	\$ 3,061,158	\$ 4,520,975
Excess (deficiency) of revenue over expenditures	103,802	(119,424)	1,020,586	1,004,964
Interfund transfers	<u>(11,181)</u>	<u>(262)</u>	<u>11,443</u>	<u>-</u>
Fund balances, December 31, 2014	707,463	725,289	4,093,187	5,525,939
Excess of revenue over expenditures	66,163	219,464	568,641	854,268
Interfund transfers	<u>571</u>	<u>(3,408)</u>	<u>2,837</u>	<u>-</u>
Fund balances, December 31, 2015	<u>\$ 774,197</u>	<u>\$ 941,345</u>	<u>\$ 4,664,665</u>	<u>\$ 6,380,207</u>

See accompanying notes to the financial statements

EducationMatters, Calgary's Public Education Trust
Statement of Cash Flows
Year Ended December 31, 2015

	2015	2014
Cash provided by (used in):		
Operating activities		
Excess of revenue over expenditures	\$ 854,268	\$ 1,004,964
Add (deduct) items not affecting cash		
Amortization	8,038	2,272
Unrealized gain on investments	<u>(279,330)</u>	<u>(332,753)</u>
	<u>582,976</u>	<u>674,483</u>
Changes in non-cash working capital		
Goods and Services Tax recoverable	746	(853)
Prepaid expenses	4,400	600
Accounts payable and accrued liabilities	<u>2,509</u>	<u>4,006</u>
	<u>7,655</u>	<u>3,753</u>
Cash provided by operating activities	<u>590,631</u>	<u>678,236</u>
Investing activities		
Purchase of equipment	(7,182)	(32,025)
Purchase of investments	(359,194)	(707,794)
Disposal of investments	<u>102,430</u>	<u>38,982</u>
Cash used in investing activities	<u>(263,946)</u>	<u>(700,837)</u>
Cash inflow (outflow)	326,685	(22,601)
Cash and cash equivalents, beginning of year	<u>1,954,955</u>	<u>1,977,556</u>
Cash and cash equivalents, end of year	<u>\$ 2,281,640</u>	<u>\$ 1,954,955</u>
Cash and cash equivalents is comprised of:		
Cash	\$ 158,314	\$ 163,080
Treasury bills (note 3)	<u>2,123,326</u>	<u>1,791,875</u>
	<u>\$ 2,281,640</u>	<u>\$ 1,954,955</u>

See accompanying notes to the financial statements

EducationMatters, Calgary's Public Education Trust
Notes to Financial Statements
December 31, 2015

1. Nature of Trust

EducationMatters, Calgary's Public Education Trust, (the "Trust") was formed by way of a trust indenture on January 20, 2003. The Trust is a registered charity and a public trust under the *Income Tax Act* (Canada) and, accordingly, is exempt from income taxes and can issue donation receipts for income tax purposes. The Trust's mandate is to promote citizen engagement with and inspire passion for public education and to mobilize resources for programs that enhance public education.

The Board of Trustees of the Calgary Board of Education (the "CBE Board") appoints all Trust governors. At least two, but not more than 50%, of the Trust governors must be members of the CBE Board.

2. Significant accounting policies

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

(a) Revenue

The Trust receives contributions in the form of donations to specified funds, operating grants and event funding.

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

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

The Trust recognizes interest, dividends and fee revenue when the amounts are earned.

(b) Trust funds

The Trust holds operating, flow-through and endowment funds. The Trust follows the deferral accounting method for the operating fund and the restricted fund accounting method for the flow-through and endowment funds.

The Trust restricts endowment fund grants in any fiscal period to a maximum of 4.5% of the market value of the endowment at the end of the prior fiscal year.

Operating funds

Operating fund contributions received that relate to a subsequent period are shown as deferred operating contributions on the statement of financial position.

EducationMatters, Calgary's Public Education Trust
Notes to Financial Statements
December 31, 2015

Flow-through funds

Flow-through funds are spent during the year in which they are received or the year following to support a wide range of programs and projects.

Endowment Funds

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

(c) Cash and cash equivalents

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

(d) Property and equipment

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

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

(e) Measurement uncertainty

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

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

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

EducationMatters, Calgary's Public Education Trust
Notes to Financial Statements
December 31, 2015

(f) Financial instruments

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

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

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

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

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

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

(g) Expenditures

Administrative expenses are charged to endowment funds in accordance with donor agreements. Interest income earned on flow-through funds is allocated to the operating fund in lieu of an administration fee. Expenses incurred for a specific fund are charged to that fund.

(h) Donated services

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

EducationMatters, Calgary's Public Education Trust

Notes to Financial Statements

December 31, 2015

3. Cash and cash equivalents

Cash and cash equivalents include short-term investments of \$2,123,326 (2014 - \$1,791,875) consisting entirely of investments in Canadian treasury bills with maturity dates of 90 days or less. Short-term investments yield an average interest rate of 0.63% (2014 - 1.01%).

4. Investments

Investments include pooled investment funds that have a market-based unit value. Investments are comprised of \$4,534,126 (2014 - \$3,998,032) in pooled investment funds measured at fair value. The Trust's policy is to liquidate gifted shares on the same day as they are received. There were no gifted shares held at December 31, 2015 or 2014.

5. Property and equipment

			Net Book Value	
	Cost	Accumulated Amortization	2015	2014
Computer equipment	\$ 54,156	\$ 23,594	\$ 30,562	\$ 30,705
Office equipment	<u>3,566</u>	<u>2,496</u>	<u>1,070</u>	<u>1,783</u>
	<u>\$ 57,722</u>	<u>\$ 26,090</u>	<u>\$ 31,632</u>	<u>\$ 32,488</u>

6. Endowment funds

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

	2015	2014
Cash	\$ 130,539	\$ 95,155
Investments	<u>4,534,126</u>	<u>3,998,032</u>
	<u>\$ 4,664,665</u>	<u>\$ 4,093,187</u>

7. Related party transactions

The Trust is economically dependent on contributions from the Calgary Board of Education ("CBE") and is committed to provide services to CBE in fund development, grants and student awards. During the year, the Trust received \$660,000 (2014 - \$660,000) from the CBE. \$440,000 of the contributions received was deferred to 2016 in accordance with spending of the funds over a twelve-month period and is included in deferred operating contributions on the statement of financial position. The Trust rented office space and purchased services of \$38,993 (2014 - \$38,993) and \$6,442 (2014 - \$6,886), respectively, from the CBE. These transactions were recorded at the amounts established and agreed to by the parties.

EducationMatters, Calgary's Public Education Trust
Notes to Financial Statements
December 31, 2015

Grants awarded to CBE schools by the Trust are distributed to recipients by way of the CBE. In 2015, this amount was \$360,320 (2014 - \$930,845).

8. Commitments

The Trust's office lease with the CBE was renewed in August 2015 for an additional one-year term to August 31, 2016 and requires monthly rental payments of \$3,249.

9. Financial instruments

The Trust is exposed to the following significant financial risks:

(a) Credit risk

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

(b) Market risk

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

10. Additional information on fund development

(a) Expenses incurred to raise funds

	2015	2014
Fundraising event	\$ 30,383	\$ 37,833
Fund development expenses	16,673	49,534
Fund development salaries and benefits	<u>133,835</u>	<u>105,809</u>
	<u>\$ 180,891</u>	<u>\$ 193,176</u>

(b) Funds raised during 2015 were \$1,236,891 (2014 - \$1,853,824).

(c) Summary of disbursements

	2015	2014
Grants	\$ 402,357	\$ 958,845
Scholarships	<u>404,002</u>	<u>320,415</u>
	<u>\$ 806,359</u>	<u>\$ 1,279,260</u>

EducationMatters, Calgary's Public Education Trust
Notes to Financial Statements
December 31, 2015

In 2015 and 2014 there were no disbursements greater than 10% of the funds raised.

(d) Allocation of total expenditures and disbursements

Total expenditures and disbursements after allocation of salaries and benefits to the cost centres consist of the following:

	2015	2014
Grant disbursements	\$ 806,359	\$ 1,279,260
Communication expenses	1,556	2,929
Fund development expenses, excluding events	150,508	155,343
Events	30,383	37,833
Program expenses	542,083	506,274
Amortization expense	<u>8,038</u>	<u>2,272</u>
	<u>\$ 1,538,927</u>	<u>\$ 1,983,911</u>

Salary and benefit costs are incurred to operate the Trust and its programs in a cost-effective manner while maximizing all opportunities to further the Trust's mission. The Trust allocates salary and benefits based on the actual time spent in each cost centre by each staff person.

11. Comparative figures

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

report to Board of Trustees

Second Quarter Budget Variance Report for the 2015-16 Budget

Date	April 5, 2016
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	David Stevenson, Chief Superintendent of Schools
Purpose	Decision and Information
Originator	Brad Grundy, Superintendent, Chief Financial Officer and Corporate Treasurer
Governance Policy Reference	Operational Expectations OE-5: Financial Planning OE-6: Financial Administration
Resource Persons	Carla Male, Director, School Financial Management Donna Rogers, Manager, Corporate Planning and Reporting

1 | Recommendation

This report is being provided for the information of the Board. No decision is required at this time.

2 | Issue

Operational Expectations 6 – Financial Administration requires that quarterly variance reports are prepared and provide explanations for variances in excess of 1% and \$500,000. This report serves as the second quarter report for the 2015-16 fiscal year.

3 | Background

Quarterly and annual reports are presented to the Board of Trustees to provide updates on the status of the results of operations. These results are compared to the fall update budget to meet the Operational Expectations 5: Financial Planning and Operational Expectations 6: Financial Administration.

Included in this report is the second quarter operating budget variance analysis, the projected use of operating reserves and designated funds (Attachment II) and capital budget variance analysis in Attachments III and IV.

4 | Analysis

The First Quarter Budget Variance Report (i.e. the fall update to the spring budget) primarily reports the budget impacts of changes in student enrolment from what was estimated during the budget preparation in the previous spring. The fall update is adopted as the comparative budget for all subsequent budget and variance reports as it is the most accurate reflection of planned spending based on actual student enrolment.

The 2015-16 Second Quarter Budget Variance Report analyzes variances based on current year spending trends as compared to the fall update budget.

Attachment I summarizes the forecasted changes to the budgeted revenues and expenses, reserve transfers and capital transactions. Explanations have been provided for variances above 1% and \$500,000 of reported line items in accordance with Operational Expectations 6. This includes:

REVENUES

- An increase in *Alberta Education* revenue of \$0.8 million is the result of externally funded projects of \$0.5 million (Off Campus, Energy Literacy in Action and OLEP- Other Language English Programs) as well as P3 maintenance funding of \$0.3 million with offsetting expenses.
- An increase in *All other revenue* of \$0.9 million is the result of:
 - \$0.4 million increase in donated funds to be spent in schools,
 - \$0.4 million in deferred revenue to be recognized for the Regional Collaborative Services, and;
 - \$0.1 million in externally funded project revenue.

EXPENSES

- A net decrease of \$5.7 million in *Certificated salaries and benefits* due to:
 - \$6.7 million decrease related to savings from the Change Office project and the calculation of budgeted average annual salary rates which does not impact FTEs at the teaching level. This represents less than a 1.0 percent reduction in budgeted *Certificated* staff expenses.
 - \$1.0 million increase in staffing to support Syrian refugee students with complex learning needs and specific programming.

- A decrease of \$0.9 million in *Non-certificated* staff expenses due to turnover in service units net against redeployment from *Services, contracts and supplies*.
- A net \$6.4 million decrease for *Services, contracts and supplies* expenses includes:
 - \$2.0 million supplies decrease in schools as a result of fund transfers to the *Certificated and Non-certificated salaries* budget.
 - \$2.5 million decrease in the Change Office project. Internal efficacy reviews on programming are underway and have been resourced using existing staffing.
 - \$1.9 million net decrease in other service unit expenses comprised primarily of \$1.1 million reduced transportation expenses due to lower fuel costs and \$1.0 million reduced utility expenses offset by \$0.2 million in various service units with minor fluctuations in expenses.

OPERATING DEFICIT

The forecasted deficit is \$3.5 million; \$14.4 million lower than what was anticipated in the budget. The reduced deficit is the result of (in \$thousands):

Lower salary and benefit costs related to budgeted calculation and reduced staffing	7,090
Change Office	3,000
Redeployment of services and supplies	2,284
Lower utility rates	971
Transportation	1,067
Change in deficit	14,412

USE OF RESERVES

Transfer from operating reserves/designated funds shows the forecasted use of \$27.3 million, compared to the fall update to the operating budget projected use of \$41.7 million, a decrease of \$14.4 million.

The anticipated *Available for use reserves* of \$14.4 million (Attachment II) represents roughly one percent (1.1%) of total revenue which is not a significant reserve value considering that we spend \$7.1 million per instructional day. Current anticipated reserve levels are approximately two days.

Further details are provided in the second quarter use of operating reserves and designated funds (Attachment II).

CAPITAL ACTIVITIES

The 2015-16 second quarter capital budget status reports (Attachments III and IV) highlight variances between the current approved budget and estimated capital expenditures for the year ended August 31, 2016.

The following table provides additional information as to the planned spending between schools and service units. Expense and FTE details are provided by major expense category and operating unit

2015-16 Forecast											
	Schools & Areas	Service Unit System Accounts	Learning	Facilities and Environmental Services	Legal	Communi-cations	Finance and Technology Services	Human Resources	Chief Supt's Office	Board of Trustees	Total
FTEs by:											
Superintendent	-	-	1	1	1	1	1	-	2	-	7
Staff (incl ATA, Staff Assn, CUPE, trades)	8,772	42	217	216	3	10	143	44	-	-	9,447
Exempt Staff	10	-	26	49	10	10	49	41	3	-	198
Total FTEs	8,782	42	244	266	14	21	193	85	5	-	9,652
2015-16 Forecast											
Salaries and benefits	913,387	5,505	32,835	27,585	1,655	2,174	23,253	9,628	856	418	1,017,296
Supplies and services	80,006	15,856	5,119	116,126	137	615	6,557	5,549	293	868	231,126
Other (interest, amortization and uncollectible accounts)	58	49,479	1,410	5,061	14	-	3,014	13	2	-	59,051
	993,451	70,840	39,364	148,772	1,806	2,789	32,824	15,190	1,151	1,286	1,307,473
2015-16 Fall Update ⁽¹⁾	999,625	74,363	38,666	150,821	2,016	3,111	33,909	15,541	1,156	1,286	1,320,494
Increase/(decrease) ⁽²⁾	(6,174)	(3,523)	698	(2,049)	(210)	(322)	(1,085)	(351)	(5)	-	(13,021)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	

⁽¹⁾ The 2015-16 Fall Update for Facilities and Environment Services - Risk Management expenses of \$4,897 were moved to Finance and Technology

⁽²⁾ Service Unit Variances

^(a) Schools and Areas net salary decreased due to reduced certificated average salary variances, offset by increased expenditures in non-certificated salaries and reductions in supplies expenditures of \$2.0 million.

^(b) Service Unit System Accounts are forecasting a \$3.0 million decrease in the Change Office expenditures, and a \$0.4 million reduction in PIF salaries.

^(c) Learning projected salary increases of \$1.0 million (\$0.7 million in permanent positions and \$0.3 in temporary), offset by a \$0.3 million in vacancies, and \$0.4 million in the New Teacher Cohort program reduced expenditures and a \$0.3 increase in supplies.

^(d) Facilities and Environmental Services projects \$1.1 million savings in utilities due to lower energy costs partially and \$1.0 million of decreased transportation costs due to reduced fuel costs.

^(e) Legal services projects a reduction in non-certificated salaries by \$0.2 million.

^(f) Communications has vacancies in non-certificated salaries.

^(g) Finance/Technology Services projects a reduction in non-certificated salaries by \$1.1 million.

^(h) Human Resources projects a decrease in salaries and benefits by \$0.3 million.

⁽ⁱ⁾ Chief Supt's Office projects a very minor reduction in salaries offset by a minor increase in rent.

^(j) Board of Trustees has no variances as of Q2.

7 | Financial Impact

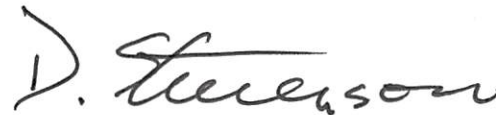
The forecast anticipates the use of \$27.3 million operating reserves and \$23.7 million capital reserves to maintain a balanced position. There are changes in anticipated draws on reserves from what was initially planned as the projected deficit has changed.

8 | Conclusion

This report represents information to the Board of Trustees in connection with Operational Expectations 5: Financial Planning and Operational Expectations 6: Financial Administration.

In response to the economic conditions within Alberta, and the anticipated financial challenges that will be faced by the Government and subsequently passed on to Alberta Education and the CBE, we must pay particular attention to our financial management.

The Chief Superintendent asked the implementation of cost containment measures while maintaining focus on our core values of; students come first, learning is our central purpose and public education serves the common goal. We have always practiced careful financial decision making and will be scrutinizing our operations to identify areas where additional cost cutting measures may be implemented without impacting student learning.



DAVID STEVENSON
CHIEF SUPERINTENDENT OF SCHOOLS

Attachments

Attachment I: 2015-16 second quarter operating budget variance analysis

Attachment II: 2015-16 second quarter use of operating reserves and designated funds

Attachment III: 2015-16 second quarter capital budget status report, summary of board funded capital investment

Attachment IV: 2015-16 second quarter capital budget status report – projects funded by the Province of Alberta

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: 2015-16 second quarter operating budget variance analysis

CALGARY BOARD OF EDUCATION
Q2 BUDGET VARIANCE REPORT
(in \$ thousands)

Description	2015-16 Fall Update Budget ^(A)	Forecast for the year ended Aug 31, 2016	Variance Favourable/ (Unfavourable)	
Revenues				
Alberta Education	1,204,334	1,205,090	756	0%
Other - Government of Alberta	846	817	(29)	(3)%
Federal Government and First Nations	2,393	2,393	-	0%
Fees	49,651	49,651	-	0%
Other sales and services	23,196	22,935	(261)	(1)%
Investment income	2,817	2,817	-	0%
All other revenues	19,328	20,253	925	5%
Total revenues	1,302,565	1,303,956	1,391	0%
Expenses				
Certificated salaries, wages and benefits expenses	767,467	761,748	5,719	1%
Non-certificated salaries, wages and benefits expenses	256,462	255,548	914	0%
Services, contracts and supplies expenses	237,524	231,126	6,398	3%
Amortization expenses	52,116	52,116	-	0%
Interest expenses	2,157	2,167	(10)	(0)%
All other expenses	4,768	4,768	-	0%
Total expenses	1,320,494	1,307,473	13,021	1%
Operating deficiency for the year	(17,929)	(3,517)	14,412	80%
Transfer from operating reserves/designated funds				
Transfer from operating reserves	37,956	23,541	(14,415)	(38)%
Transfer from(to) designated funds - schools	2,275	2,275	-	0%
Transfer from designated funds - service units	1,439	1,439	-	0%
	41,670	27,255	(14,415)	(35)%
Add/(deduct) capital items paid by operating funds				
Capital assets acquired	(72,077)	(69,249)	2,828	(4)%
Capital asset amortization	22,880	22,880	-	0%
Debt repayments	(1,096)	(1,096)	-	0%
Transfer from capital carry forwards	26,552	23,727	(2,825)	(11)%
	(23,741)	(23,738)	3	0%
Net operating surplus	-	-	-	0%

^{A)} Approved by the Board of Trustees on December 8, 2015. Some numbers have been reclassified for comparative purposes.

Attachment II: second quarter use of operating reserves and designated funds

**CALGARY BOARD OF EDUCATION
2015-16 FORECASTED USE OF OPERATING RESERVES**

<u>Description</u>	<u>Reserve Balance Sept 1, 2015</u>	<u>Fall Update Use of 2015-16 Reserve ⁽¹⁾</u>	<u>Forecasted Use of 2015-16 Reserve</u>	<u>Reserves available for use in 2016- 17</u>
Accumulated operating reserves				
<u>Available for use reserves</u>				
System transformation	1,593	(1,593)	(1,593)	-
Utility expense stabilization reserve	5,007	(5,007)	(5,007)	-
Snow removal budget stabilization	200	(200)	(200)	-
Administrative systems renewal	890	(890)	(890)	-
General instruction	3,000	(3,000)	(3,000)	-
Fiscal stabilization reserve	10,464	(10,464)	(10,464)	-
Continuing education fee stabilization	2,000	(2,000)	(2,000)	-
Operating lease reserve	14,577	(14,577)	(160)	14,417
Subtotal available for use reserves	37,731	(37,731)	(23,314)	14,417
<u>Restricted reserves</u>				
Transportation fee stabilization reserve	122	(122)	(122)	-
Unrealized investment gains and losses	-	-	-	-
Changes in accounting policy reserve	(10,164)	-	-	(10,164)
Total operating reserves	27,689	(37,853)	(23,436)	4,253
Designated operating reserves				
Instructional and service unit initiatives	2,275	(2,275)	(2,275)	-
School decentralized budgets	1,440	(1,440)	(1,440)	-
EducationMatters ⁽²⁾	1,679	-	-	1,679
Total Designated Funds	5,394	(3,715)	(3,715)	1,679
Endowment Fund⁽²⁾	3,520	-	-	3,520
Unrestricted operating surplus	104	(104)	(104)	-
Total operating reserves and designated funds	36,707	(41,672)	(27,255)	9,452
Capital reserves				
Building reserve	18,212	(15,018)	(12,193)	6,019
Other capital reserves ⁽³⁾	17,206	(11,534)	(11,534)	5,672
Plant, operations and maintenance asset replacement	798	-	-	798
Total designated funds	36,216	(26,552)	(23,727)	12,489

(1) Approved by the Board of Trustees on Dec 8, 2015.

(2) Both Reserves are the result of consolidating EducationMatters into the CBE's financial statements upon transition to new accounting

(3) Included in Other capital reserves is designated capital funds - capital funds carried forward for projects that were in progress and will continue into 2015-16. The Designated Capital Funds balance at Aug 31, 2015 is \$11.5 million.

Attachment III: 2015-16 second quarter capital budget status report, summary of board funded capital investments

Board-funded capital Q2 Variance Report (in \$ thousands)

	2015-16 Fall Update	Actual Costs to Dec 31, 2015	Total Forecast	Variance Favorable / (Unfavorable)	Variance >1% Note
Capital Lease Payments (Contracts)					
Performance Contracts	1,096	-	1,096		
Total Capital Lease Payments (Contracts)	\$ 1,096	-	1,096	0.01%	
Non-Facility Related Projects					
Strategic	4,652	552	4,652	-	0.00%
Enhancement	4,702	1,008	4,712	(10)	-0.22%
Maintenance	21,565	1,645	21,689	(124)	-0.58%
Total Non-Facility Related Projects	\$ 30,919	3,205	31,053	(134)	-0.80%
Reserve Projects					
Wireless Enhancements	7,000	-	7,000	-	0.00%
CTS/CTF Upgrades (15-16 Spending allocation)	655	-	655	-	0.00%
CTS/CTF Upgrades (16-17 Spending allocation)	2,825	-	-	2,825	100.00% (1)
Nelson Mandela HS (CTS Commissioning)	1,520	-	1,520	-	0.00%
New School Commissioning	25,000	-	25,000	-	0.00%
Air Conditioning for P3 Modulars	191	54	54	137	72.08%
Forest Lawn Welding Shop	675	17	675	-	0.00%
Total Reserve Projects	37,866	71	34,904	2,962	172.08%
School Enhancements	3,292	161	3,292	-	0.00%
	\$ 3,292	161	3,292	-	0.00%
Total Non-Facility Capital Expenditures	\$ 73,173	3,437	70,346	2,828	3.86%

Financed by the Following:

Contribution from/(to) operating activities	23,741	23,738
Total Amortization Expense (non-cash)	22,880	22,880
Designated Capital Funds	11,534	11,534
Capital Reserves	15,018	12,193
Total Non-Facility Capital Financing	\$ 73,173	70,346

Definitions:

Strategic - Projects that open up new horizons, learning methods, organization models, and value propositions that cut across the organization or physical facility.

Enhancement - Projects that improve or extend the functionality of existing systems, technologies, and processes.

Maintenance - Projects that are required to maintain current systems and keep them in good working condition.

Variance explanation > 1% and \$500,000

(1) A portion of the CTS/CTF upgrades is scheduled to be completed in the 2016-17 year.

Attachment IV: 2015-16 second quarter capital budget status report – projects funded by the Province of Alberta

	Total Approved Budget and Carry Forwards	Actual Costs	Additional Expenditures to Project End	Forecasted Capital Expenditure	Forecast Variance
	(in thousands)				
Ongoing Capital Projects - Funded by Alberta Education					
2011 Announcement					
Chinook Learning Centre Modernization (Booth Centre)	\$ 10,500	634	9,866	10,500	-
2013 Announcements					
Auburn Bay School	14,306	4,129	10,178	14,306	-
Christine Meikle School - Modernization/Replacement	16,377	6,044	10,333	16,377	-
Copperfield School	14,387	5,563	8,824	14,387	-
Evanston School	14,387	5,504	8,883	14,387	-
Harold W. Riley (Aboriginal Family Community) School - Modernization	10,499	4,399	6,100	10,499	-
New Brighton School	14,387	6,811	7,576	14,387	-
Buffalo Rubbing Stone School	14,307	4,565	9,742	14,307	-
Eric Harvie School	14,307	3,718	10,589	14,307	-
Sub-total Elementary Schools	112,957	40,733	72,225	112,957	-
Marshall Springs School	24,238	3,516	20,720	24,238	-
McKenzie highlands School	24,238	4,474	19,763	24,238	-
Dr. Martha Cohen School	24,237	3,688	20,550	24,237	-
Peter Loughheed School	24,222	11,145	13,078	24,222	-
William D. Pratt School	24,222	9,741	14,482	24,222	-
Sub-total Middle Schools	121,157	32,564	88,593	121,157	-
Bowness High - Modernization	16,882	4,595	12,286	16,882	-
Jack James High - Modernization	11,729	7,087	4,642	11,729	-
Nelson Mandela High School	-	-	-	-	-
Sub-total High School	28,611	11,682	16,928	28,611	-
Total 2013 Announcements	262,725	84,979	177,746	262,725	-
2014 Announcements					
Dr. Roberta Bondar School ES	13,680	1,202	12,479	13,680	-
Martindale School	15,900	620	15,280	15,900	-
Hugh A. Bennet School	14,310	1,806	12,504	14,310	-
Silverado School	15,900	693	15,207	15,900	-
Glenmeadows School - Portable (8)	2,800	95	2,705	2,800	-
Sub-total Elementary Schools - Portable	62,590	4,416	58,175	62,590	-
Cranston Middle	21,322	5,220	16,101	21,322	-
West Springs/Cougar Ridge Middle	20,691	4,669	16,023	20,691	-
Springbank Hill/Discovery Ridge Middle	25,117	527	24,590	25,117	-
Sub-total Middle Schools	67,130	10,416	56,714	67,130	-
James Fowler High - Modernization	17,706	-	17,706	17,706	-
Lord Beaverbrook High	27,098	-	27,098	27,098	-
Seton High School	55,996	554	55,441	55,996	-
Sub-total High School	100,800	554	100,245	100,800	-
Total 2014 Announcements	230,520	15,386	215,134	230,520	-
2015 Announcement					
Portables					
Citadel EJHS	195	169	26	195	-
Coventry Hills ES	211	173	38	211	-
Evergreen ES	24	9	15	24	-
Glamorgan ES	207	176	31	207	-
Le Roi Daniels ES	253	215	38	253	-
Louis Riel K-9	376	318	58	376	-
Midsun MS	167	142	26	167	-
Radisson Park ES	247	47	200	247	-
Cranston ES	25	10	15	25	-
William Reid ES	201	186	14	201	-
Total Portables	1,906	1,445	461	1,906	-
Flood Relief					
Elbow Park School	16,500	4,714	11,786	16,500	-
National Sports School					
	3,000	269	2,731	3,000	-
Total Capital Projects - Funded by Alberta Education	\$ 525,151	107,427	417,724	525,151	-

* Note, some new schools have yet to be officially named by the Board of Trustees.

report to Board of Trustees

Reasonable Interpretation Operational Expectations 5: Financial Planning

Date	April 5, 2016
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	David Stevenson, Chief Superintendent of Schools
Purpose	Decision
Originator	Brad Grundy, Chief Financial Officer
Governance Policy Reference	Board/Chief Superintendent Relationship B/CSR-5: Chief Superintendent Accountability Operational Expectations OE-8: Communication With and Support for the Board

1 | Recommendation

It is recommended:

- THAT the Board of Trustees approves the revised reasonable interpretation and indicators of Operational Expectations 5: Financial Planning.

2 | Issue

Board of Trustees' governance policy B/CSR 5 states the "Board will acquire monitoring data on results and Operational Expectations policies by one or more of three methods." One of these methods is "by Internal Report, in which the Chief Superintendent submits information that certifies and documents to the Board compliance or reasonable progress."

Board of Trustees' governance policy OE-8: Communication With and Support for the Board asks the Chief Superintendent to "submit required monitoring data in a thorough, accurate and understandable fashion, according to the Board's annual work

plan schedule, and including both Chief Superintendent interpretations and relevant data to substantiate compliance or reasonable progress.”

3 | Background

On June 9, 2015, the Board of Trustees approved the revised policy statements for Operational Expectations 5: Financial Planning. Administration has reviewed and revised the reasonable interpretations and indicators associated with each policy subsection. The proposed changes are contained in Attachment I.

4 | Implementation Consequences

Once approved, the revised reasonable interpretations and indicators would be used to monitor the 2017-2018 budget development process.

5 | Conclusion

The attachment presents revisions to reasonable interpretations including indicators for Board of Trustees’ approval.



DAVID STEVENSON
CHIEF SUPERINTENDENT OF SCHOOLS

ATTACHMENTS

Attachment I: Recommended Revisions to Reasonable Interpretations OE-5: Financial Planning

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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.

OE 5 - Financial Planning

The Chief Superintendent shall develop and maintain a multi-year financial plan that is related directly to the Board’s Results priorities and Operational Expectations goals, and that avoids long-term fiscal jeopardy to the organization.

Current	Proposed
<p>Reasonable Interpretation</p> <ul style="list-style-type: none"> • The Chief Superintendent interprets <i>multi-year</i> to mean a three-year period rolling in synchronization with the Three-Year Education Plan. This multi-year financial plan includes both the operating and capital Budgets. • The Chief Superintendent interprets <i>develop and maintain</i> to mean that the multi-year financial plan will be presented and approved by May 31 of each year. • The Chief Superintendent interprets <i>directly related to the Board’s Results priorities</i> to mean in accordance with the 	<p>Reasonable Interpretation</p> <ul style="list-style-type: none"> • The Chief Superintendent interprets <i>multi-year</i> to mean a three-year period rolling in synchronization with the Three-Year Education Plan. This multi-year financial plan includes both the operating and capital Budgets. • The Chief Superintendent interprets <i>develop and maintain</i> to mean that the multi-year financial plan will be presented and approved by the Board of Trustees May 31 of each year. • In extenuating circumstances (delayed provincial budget, election, etc.) the presentation and approval of the multi-year financial plan may be delayed beyond May 31. In such cases, the Chief Superintendent will liaise with Alberta Education to determine the appropriate approval date. • The Chief Superintendent interprets <i>directly related to the Board’s Results priorities</i> to mean in accordance with the

<p>Three-Year Education Plan, which is the strategy designed to achieve the Board's Results priorities and Operational Expectations goals. Furthermore, the format will include comparative numbers for the previous year and the forecasted budgets for the ensuing two years.</p> <ul style="list-style-type: none"> • The Chief Superintendent interprets <i>directly related to the Board's Operational Expectations goals</i> to mean that the processes used in financial planning are conducted, and the format and content of the financial planning document are developed, in compliance with the requirements of Operational Expectations. • The Chief Superintendent interprets <i>avoids long-term fiscal jeopardy to the organization</i> as referring to the ultimate financial decisions reflected in the financial plan. Fiscal jeopardy refers to the <u>ongoing</u> ability of the organization to meet its fiscal obligations. While the organization must produce a balanced budget in accordance with the <i>School Act</i>, this in itself does not demonstrate avoidance of fiscal jeopardy as it reflects the financial position at a single point in time. 	<p>Three-Year Education Plan, which is the strategy designed to achieve the Board's Results priorities and Operational Expectations goals. Furthermore, the format will include comparative numbers for the previous year and the forecasted budgets for the ensuing two years.</p> <ul style="list-style-type: none"> • The Chief Superintendent interprets <i>directly related to the Board's Operational Expectations goals</i> to mean that the processes used in financial planning are conducted, and the format and content of the financial planning document are developed, in compliance with the requirements of Operational Expectations. • Due to lack of certainty related to future year funding from the Province, the forecast numbers for the ensuing two years will be the Chief Superintendent's best estimates and should not be considered the final financial plan for those years. Also due to the lack of certainty related to future year funding from the Province, the forecasted future budgets may not be balanced. This is not an indicator of fiscal jeopardy as budget balancing will occur when sufficient certainty for Provincial funding has been achieved. • The Chief Superintendent interprets <i>avoids long-term fiscal jeopardy to the organization</i> as referring to the ultimate financial decisions reflected in the financial plan. Fiscal jeopardy refers to the inability of the organization on an ongoing basis to continue to operate and meet statutory obligations in the normal course of operations for the foreseeable future. To avoid fiscal jeopardy, the organization must have: <ul style="list-style-type: none"> • sufficient accumulated surplus from operations available to cover any planned shortfall or
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<ul style="list-style-type: none"> • The Chief Superintendent interprets <i>guarding against fiscal jeopardy while balancing the budget</i> to mean that financial decisions will: <ul style="list-style-type: none"> • Only contemplate a temporary structural deficit if there is a clear, prudent financial plan to eliminate it; • Address any structural deficits over an identified time frame appropriate to the circumstances, but usually within a three-year period; • Strive to develop and maintain an operating reserve base equal to 1% of jurisdiction revenues, whenever possible; and • Be based on acceptable levels of risk, in accordance with the organization's definition of risk tolerance. 	<ul style="list-style-type: none"> • an approved accumulated deficit elimination plan for any planned accumulated deficit from operations, <p>This in itself does not demonstrate avoidance of fiscal jeopardy as it reflects the financial position at a single point in time.</p> <ul style="list-style-type: none"> • The Chief Superintendent interprets <i>guarding against fiscal jeopardy</i> during the development of the financial plan to mean that the financial planning decisions will: <ul style="list-style-type: none"> • Only contemplate an annual deficit if there is sufficient accumulated surplus from operations available to cover the deficit. The accumulated surplus should be calculated exclusive of any one time non-reversing accounting adjustments that flow to the accumulated surplus from operations; • Only contemplate an accumulated deficit if there is a clear, prudent financial plan to eliminate it and the plan is approved by the appropriate authority in the Government of Alberta; • Address any planned deficits over an identified time frame appropriate to the circumstances, but usually within available resources anticipated in the Three-Year Education Plan; • Strive to develop and maintain an operating reserve base equal to 1% of jurisdiction revenues, whenever possible; • Strive to develop and maintain capital reserves sufficient for CBE capital needs;
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	<ul style="list-style-type: none">• Strive to ensure all operating reserves are planned to be spent and replenished (where appropriate) within the Three-Year Education Plan cycle;• Strive to ensure all capital reserves are planned to be spent and replenished (where appropriate) within a 10 Year Capital Planning cycle;• Maintain positive operating cash flows within the period covered by the Three-Year Education Plan; and• Be based on acceptable levels of risk, as contemplated in the Three-Year Education Plan.
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5.1 Is in a summary format understandable to the Board and presented in a manner that allows the Board to understand the relationship between the budget and the Results priorities and any Operational Expectations goals for the year as set out in the Annual Summative Evaluation.

Current	Proposed
<p>Reasonable Interpretation</p> <p>The Chief Superintendent interprets <i>summary format understandable to the Board</i> to be the format required by Alberta Education.</p> <p>The Chief Superintendent interprets <i>Board understands the relationship between the budget and Results priorities and any Operational Expectations goals for the year</i> to mean that at the outset of the budget building process, the Board will be presented with a Budget Assumptions Report that demonstrates the linkages.</p>	<p>Reasonable Interpretation</p> <p>The Chief Superintendent interprets <i>summary format understandable to the Board</i> to be the format required by Alberta Education.</p> <p>Additionally, a format understandable to the Board means that:</p> <ul style="list-style-type: none"> • revenues are presented by major categories, by block, by service unit, schools, areas, and other where appropriate and meaningful for the reader. • expenditures are presented by major category, by expenditure block, and also broken out by service unit, schools, areas and other where appropriate. • centrally managed fees are presented showing major categories of revenues and expenditures sufficient to inform the public. <p>The Chief Superintendent interprets <i>Board understands the relationship between the budget and Results priorities and any Operational Expectations goals for the year</i> to mean that at the outset of the budget building process, the Board will be presented with a Budget Assumptions Report that demonstrates the linkages and sets out material planning assumptions related to key categories of revenues and expenditures.</p>

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Indicators	Indicators
1. A Budget Assumptions Report that reflects the above interpretation.	1. Delete
2. A Budget Document that reflects the above interpretation.	2. A Budget Document that reflects the above interpretation, interpretation and the related Budget Assumptions Report.

5.2 Credibly describes revenues and expenditures

Current	Proposed
<p>Reasonable interpretation</p> <p>The Chief Superintendent interprets that <i>revenues and expenditures are credibly described</i> when they summarize revenue by major funding source and expenditure by spending categories typically used in financial statements prepared in accordance with generally accepted accounting principles.</p> <p>The Chief Superintendent interprets <i>credible description</i> to mean the format required by Alberta Education, supplemented by a glossary of terms and explanatory notes.</p>	<p>Reasonable Interpretation</p> <p>The Chief Superintendent interprets <i>that revenues and expenditures are credibly described to mean</i> when they summarize:</p> <ul style="list-style-type: none"> • revenue by major funding source, block, service unit, schools, areas and other as appropriate, and • expenditure by spending categories typically used in financial statements prepared in accordance with generally accepted accounting principles and including service units, blocks, schools, areas and other as appropriate. <p>The Chief Superintendent interprets <i>credible description</i> to mean the format required by Alberta Education, and including revenue and expenditures by service units, schools, areas, block, major category, as necessary to reasonably describe the operations of the Calgary Board of Education. The financial information will be supplemented by a glossary of terms and explanatory notes.</p>
<p>Indicators</p> <p>A Budget Document that reflects the above interpretation.</p>	<p>Indicators</p> <p>Same</p>

5.3 Shows the amount spent in each budget category for the most recently completed fiscal year, the amount budgeted for the current fiscal year, and the amount budgeted for the next fiscal year.

Current	Proposed
<p>Reasonable Interpretation</p> <p>The Chief Superintendent interprets <i>budget category</i> to mirror the revenue and expenditure categories.</p> <p>The Chief Superintendent interprets the requested disclosure to be three fiscal years, being the previous fiscal year actuals, the current fiscal year budget, and the next fiscal year (being the year for which budget approval is required).</p> <p>In addition, to comply with the overall requirement to present a <i>multi-year budget</i>, in accordance with the Chief Superintendent's interpretation, the presentation will include (for information purposes only) the planned amounts for two subsequent years.</p>	<p>Reasonable Interpretation</p> <p>The Chief Superintendent interprets <i>budget category</i> to mirror the revenue and expenditure categories.</p> <p>The Chief Superintendent interprets the requested disclosure to be three fiscal years, being the previous fiscal year actuals, the current fiscal year budget, and the next fiscal year (being the year for which budget approval is required).</p> <p>In addition, to comply with the overall requirement to present a <i>multi-year budget</i>, in accordance with the Chief Superintendent's interpretation, the presentation will include (for information purposes only) the planned amounts for two subsequent years based on known information at the time of budget preparation.</p>
<p>Indicators</p> <p>A Budget Document that reflects the above interpretation.</p>	<p>Indicators</p> <p>Same</p>

5.4 Discloses budget-planning assumptions

Current	Proposed
<p>Reasonable Interpretation</p> <p>The Chief Superintendent interprets the <i>budget-planning assumptions</i> to include:</p> <ul style="list-style-type: none"> ▪ financial, economic and other relevant factors where uncertainty exists; and ▪ resource allocation strategies. <p>The Chief Superintendent interprets that the <i>disclosure of budget planning assumptions</i> shall be a separate document, containing both a description of the assumption and the intended budget impact. Presentation of this document to the Board of Trustees will take place in advance of the presentation of the resulting budget.</p> <p>To demonstrate that the ultimate budget document reflects the planned assumptions, the statistics and impacts from the Budget Assumptions Report will be re-calculated using the final budget figures and included with the Budget Document presented to the Board.</p> <p>Disclosure of assumptions shall be based on materiality of impact. For the purposes of disclosure, the Chief Superintendent interprets <i>material impact</i> to be either:</p>	<p>Reasonable Interpretation</p> <p>The Chief Superintendent interprets the <i>budget-planning assumptions</i> to include:</p> <ul style="list-style-type: none"> ▪ financial, economic and other relevant factors where uncertainty exists; and ▪ resource allocation strategies. <p>The Chief Superintendent interprets that the <i>disclosure of budget planning assumptions</i> shall be a separate document, containing both a description of the major assumption and the intended budget impact. Presentation of this document to the Board of Trustees will take place in advance of the presentation of the resulting budget.</p> <p>To demonstrate that the ultimate budget document reflects the planned assumptions, the statistics and impacts from the Budget Assumptions Report will be re-calculated using the final budget figures and included with the Budget Document presented to the Board. Due to the dynamic nature of budget planning, the Budget Document may vary from the Budget Assumptions Report due to material changes in the fiscal environment that are outside of the ability of the Chief Superintendent to control.</p> <p>Disclosure of assumptions shall be based on materiality of impact. For the purposes of disclosure, the Chief Superintendent interprets <i>material impact</i> to be either:</p>

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<ul style="list-style-type: none"> ▪ any assumption having an impact greater than one per cent of the budget; and ▪ any assumption that is pivotal to the delivery of the Three-Year Education Plan. <p>By necessity, the level of detail of the assumptions and the confidence in the estimated impacts will be greater for the current year budget being approved than for the ensuing two years provided for information only. These future years will be modified and adjusted in each ensuing year to respond to unforeseen and changing circumstances and formal budget approval by the Board for those years will occur annually.</p>	<ul style="list-style-type: none"> ▪ any assumption having an anticipated impact greater than two per cent of the budget; and ▪ any assumption that is pivotal to the delivery of the Three-Year Education Plan. <p>By necessity, the level of detail of the assumptions and the confidence in the estimated impacts will be greater for the current year budget being approved than for the ensuing two years provided for information only. These future years will be modified and adjusted in each ensuing year to respond to unforeseen and changing circumstances and formal budget approval by the Board for those years will occur annually.</p> <p>The accuracy and completeness of the Budget Assumptions Report is directly related to the accuracy and reliability of the provincial government's fiscal plan. As provincial spending plans lapse annually, the reliability of provincial government fiscal plans is subject to annual votes of the Legislature. The lapsing nature of provincial budget dollars impacts the reliability of the Chief Superintendent's financial plan for future years.</p>
<p>Indicators</p>	<p>Indicators</p>
<p>A Budget Assumptions Report that reflects the above interpretation.</p>	<p>Same</p>

5.5 When future government funding commitments have been made, creates a multi-year budget and plans for fiscal soundness in future years.

Current	Proposed
<p>Reasonable Interpretation</p> <p>The Chief Superintendent interprets <i>plans for</i> to mean that financial decisions are made in accordance with the previous interpretation of “guarding against fiscal jeopardy while balancing the budget”.</p> <p>The Chief Superintendent interprets <i>fiscal soundness in future years</i> to mean ongoing ability to meet financial obligations</p>	<p>Reasonable Interpretation</p> <p>The Chief Superintendent interprets:</p> <ul style="list-style-type: none"> • <i>plans for</i> to mean that financial decisions are made in accordance with the previous interpretation of “guarding against fiscal jeopardy” while achieving the outcomes set out in the Three-Year Education Plan. • <i>fiscal soundness in future years</i> to mean ongoing ability to meet financial obligations within the context of a provincial controlled public entity.
<p>Indicators</p> <p>A Budget Assumptions Report that reflects the above interpretation.</p>	<p>Indicators</p> <p>A Budget Assumptions Report that reflects the above interpretation and the condition contained in the reasonable interpretation</p>

5.6 Reflects anticipated changes in employee compensation, including inflationary adjustments, step increases, performance increase and benefits.

Current	Proposed
<p>Reasonable Interpretation</p> <p>The Chief Superintendent interprets that the financial plan will <i>reflect anticipated changes in employee compensation, including inflationary adjustments, step increases, performance increases and benefits</i> by including these estimated changes in the projections for salaries and benefits expenses in each of the three years presented in the financial plan.</p>	<p>Reasonable Interpretation</p> <p>The Chief Superintendent interprets that the financial plan will <i>reflect anticipated changes in employee compensation, including inflationary adjustments, step increases, performance increases and benefits</i> by including these estimated changes in the projections for salaries and benefits expenses, including grid increases, in each of the three years presented in the financial plan.</p>
<p>Indicators</p> <p>A Budget Assumptions Report that reflects the above interpretation.</p>	<p>Indicators</p> <p>Same</p>

5.7 Includes amounts determined by the Board to be necessary for the Board to effectively and efficiently perform its governing responsibilities

Current	Proposed
<p>Reasonable Interpretation</p> <p>The Chief Superintendent interprets <i>amounts determined by the Board to be necessary for the Board to effectively and efficiently perform its governing responsibilities</i> to be the Office of the Trustees' budget allocation.</p>	<p>Reasonable Interpretation</p> <p>Same</p>
<p>Indicators</p> <p>Board approval of the Office of the Trustees' budget allocation.</p>	<p>Indicators</p> <p>Same</p>

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The Chief Superintendent may not develop a budget that:

5.8 Plans for the expenditure in any fiscal year of more funds than are conservatively projected to be available during the year.

Current	Proposed
<p>Reasonable Interpretation</p> <p>The Chief Superintendent interprets <i>conservatively projected to be available</i> to mean that:</p> <ul style="list-style-type: none"> ▪ the source of the funding can be specifically identified; and ▪ the timing for receipt and amount of funding can both be reasonably estimated. <p>Reasonably estimated means our level of confidence in our projections is:</p> <ul style="list-style-type: none"> ▪ high; or ▪ if moderate, is acceptable given potential alternative actions. <p>Levels of confidence are defined in the context of the organization's risk tolerance.</p>	<p>Reasonable Interpretation</p> <p>The Chief Superintendent interprets <i>conservatively projected to be available</i> to mean that:</p> <ul style="list-style-type: none"> ▪ the source of the funding can be specifically identified; and ▪ the timing for receipt and amount of funding can both be reasonably estimated. <p>Reasonably estimated means our level of confidence in our projections is:</p> <ul style="list-style-type: none"> ▪ high; or ▪ if moderate, is acceptable given potential alternative actions. <p>Levels of confidence are defined in the context of the organization's operating context and related risk tolerance.</p>
<p>Indicators</p> <p>A Budget Assumptions Report that reflects the above interpretation.</p>	<p>Indicators</p> <p>Same</p>
<p>A Budget Document that reflects the above interpretation.</p>	<p>Same</p>